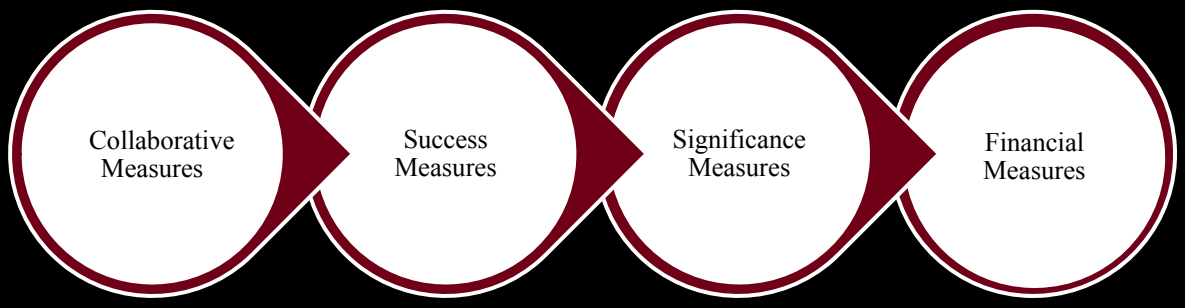


Round τ: Application Form

Local Government Innovation Fund

Step One: Fill out this Application Form in its entirety.

Step Two: Fill out the online submission form and submit your application materials. All supplemental application materials should be combined into one file for submission.

LGIF: Applicant Profile	
Lead Applicant	City of Xenia
Project Name	Greene County Cooperative Initiative
Type of Request	Loan
Funding Request	
JobsOhio Region	Central
Number of Collaborative Partners	4

Office of Redevelopment
Website: http:// ÄÅÖÅÌÏÐ Í ÅÎÔ‰ÏÈÉÏ‰ÇÏÖ™ÅÓ™ÅÓ¸ÌÏÅÅÌÇÏÖ£ÕÎÄ‰ÈÔ Í
Email: LGIF@development.ohio.gov
Phone: 614 | 995 2292

Lead Applicant	City of Xenia	**Round 4**	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Lead Applicant

Mailing Address:	Address Line 1	Brent Merriman			
	Address Line 2	101 North Detroit Street			
	City	Xenia	State	Oh	Zip Code	45459
City, Township or Village	City	Population (2010)	25,719
County	Greene	Population (2010)	161,573
Did the lead applicant provide a resolution of support?	✔ Yes (Attached) ☐ No (In Process)		

Project Contact

Complete the section below with information for the individual to be contacted on matters involving this application.

Project Contact	Brent Merriman	Title	Asst. City Manager
Mailing Address:	Address Line 1	101 N. Detroit Street			
	Address Line 2				
	City	Xenia	State	Oh	Zip Code	45385
Email Address	bmerriman@ci.xenia.oh.us	Phone Number	(937) 376-7231

Fiscal Officer

Complete the section below with information for the entity and individual serving as the fiscal agent for the project.

Fiscal Officer	Mark A. Bazelak	Title	Financial Director
Mailing Address:	Address Line 1	101 N. Detroit			
	Address Line 2				
	City	Xenia	State	Oh	Zip Code	45385
Email Address	mbazelak@ci.xenia.oh.us	Phone Number	(937) 376-7235
Is your organization registered in OAKS as a vendor?	☐ Yes ☐ No		

Section 1

Contacts

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of	Loan

Single Applicant	
Is your organization applying as a single entity?	☐ Yes ☑ No
Participating Entity: (1 point) for single applicants	**0**

Collaborative Partners	
Does the proposal involve other entities acting as collaborative partners?	☑ Yes ☐ No

Applicants applying with a collaborative partner are required to show proof of the partnership with a partnership agreement signed by each partner and resolutions of support from the governing entities. If the collaborative partner does not have a governing entity, a letter of support from the partnering organization is sufficient. Include these documents in the supporting documents section of the application.

In the section below, applicants are required to identify population information and the nature of the partnership.

Each collaborative partner should also be clearly and separately identified on pages 4-5.

Number of Collaborative Partners who signed the partnership agreement, and provided resolutions of support.	4
Participating Entity: (5 points) allocated to projects with collaborative partners.	**5**

Population		
The applicant is required to provide information from the 2010 U.S. Census information, available at: http://factfinder2.census.gov/		
Does the applicant (or collaborative partner) represent a city, township or village with a population of less than 20,000 residents?	☑ Yes ☐ No	
	List Entity	
	Xenia	
	Municipality/Township	Population
	Xenia	25,719
Does the applicant (or collaborative partner) represent a county with a population of less than 235,000 residents?	☑ Yes ☐ No	
	List Entity	
	County	Population
	Greene	161,573
Population: (3-5 points) determined by the smallest population listed in the application. Applications from (or collaborating with) small communities are preferred.	**5**	

Section 2 Collaborative Partners

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Nature of Partnership (2000 character limit)

As agreed upon in the partnership agreement, please identify the nature of the partnership, and explain how the main applicant and the partners will work together on the proposed project.

Throughout much of 2012, the Collaborative Partners have been jointly researching and considering alternatives related to public safety communications issues, as well as to explore concepts for other areas of partnership on mutual problems. Our partners have been working closely together to draft the necessary information for this loan application and to develop implementation plans for communication system transition. Among other cooperative implementation activities, our partnership will conduct a joint RFP for communications equipment to improve our purchasing power and competitiveness.

While we consider ourselves equal participants of this cooperative, the group has elected to have the City of Xenia, as the largest of the partners, serve as the lead applicant and coordinator of the loan administration process as detailed later in this application. Implementation of the project itself will involve all Collaborative Partners working cooperatively on radio RFP and purchasing, as well as with other component selection. As an off-shoot of this project, Partners are also in the early stages of exploring other joint service delivery alternatives that could serve to leverage an even greater efficiency and collaborative effect in the near future. Our Partners believe award of this loan will serve as both an important milestone in our joint efforts to date, but will also serve as a springboard for greater cooperation moving forward.

List of Partners

The applicant applying with collaborative partners (defined in §1.03 of the LGIF Policies) must include the following information for each applicant:

- **Name of collaborative partners**
- **Contact Information**
- **Population data (derived from the 2010 U.S. Census)**

If the project involves more than 12 collaborative partners, additional forms are available on the LGIF website.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Collaborative Partners Number 1	City of Bellbrook								
Address Line 1	15 East Franklin Street					Popuation			
Address Line 2						Municipality /Township	Municipality	Population	6,943
City	Bellbrook	State	Oh	Zip Code	45305	County	Greene	Population	161,573
Email Address	m.schlagheck@cityofbellbrook.org					Phone Number	(937) 848-4666		
Resolution of Support	✔ Yes ☐ No					Signed Agreement	✔ Yes ☐ No		

Collaborative Partners Number 2	Xenia Township								
Address Line 1	8 Brush Row Department					Population			
Address Line 2						Municipality /Township	Township	Population	6,537
City	Xenia	State	Oh	Zip Code	45385	County	Greene	Population	161,573
Email Address	astock@xeniatownship.org					Phone Number	(937) 372-0859		
Resolution of Support	✔ Yes ☐ No					Signed Agreement	✔ Yes ☐ No		

Collaborative Partners Number 3	Sugarcreek Township								
Address Line 1	2090 Ferry Road					Population			
Address Line 2						Municipality /Township	Township	Population	8,041
City	Bellbrook	State	Oh	Zip Code	45305	County	Greene	Population	161,573
Email Address	btiffany@sugarcreektownship.com					Phone Number	(937) 848-7407		
Resolution of Support	✔ Yes ☐ No					Signed Agreement	✔ Yes ☐ No		

Collaborative Partners Number 4									
Address Line 1						Population			
Address Line 2						Municipality /Township		Population	
City		State		Zip Code		County		Population	
Email Address						Phone Number			
Resolution of Support	☐ Yes ☐ No					Signed Agreement	☐ Yes ☐ No		

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Collaborative Partners Number 5								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 6								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 7								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 8								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Collaborative Partners Number 9								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 10								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 11								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 12								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Identification of the Type of Award	Planning Study
Targeted Approach	Efficiency

Project Description (4000 character limit)

Please provide a general description of the project. The information provided will be used for council briefings, program, and marketing materials.

To upgrade the existing radio infrastructure, including portables, consoles and ancillary equipment allowing the migration to MARCS for The City of Xenia, The City of Bellbrook, Xenia Township and Sugarcreek Township from the end-of-life Harris EDACS radio system in Greene County.

This will reduce long-term system infrastructure maintenance costs through consolidation with the State-wide system, and allow participating agencies to purchase compatible P25 radio equipment from multiple vendors, rather than a single-source provider.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Past Success	✔ Yes ☐ No
Past Success (5 points)	**5**

Provide a summary of past efforts to implement a project to improve efficiency, implement shared services, coproduction, or a merger. (1000 character limit)

Each of our Collaborative Partners can cite examples of past success; however, we lift up specifically collaborative efforts to develop a Public Safety Information Sharing Network and oversight structure among our partners and other Greene County safety entities. Recent successes with this continuing effort include purchase and implementation of new public safety record keeping and dispatching software and group employment of a technical director to oversee technological side of public safety communications. Such efforts have been successful in achieving greater operational reliability, effectiveness and efficiency among partnering safety agencies throughout Greene County.

Scalable/Replicable Proposal	☐ Scalable ☐ Replicable ✔ Both
Scalable/Replicable (10 points)	**10**

Provide a summary of how the applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments. (1000 character limit)

Once completed, this project's migration plan will demonstrate another manner in which local agencies can migrate from their legacy land-mobile radio systems to Ohio's MARCS. The migration plan and path will provide guidance for consideration for both suburban and rural public safety and service agencies, as well as meeting the specialized needs of an educational institution.

Probability of Success	✔ Yes ☐ No
Probability of Success (5 points)	**5**

Provide a summary of the likelihood of the grant study recommendations being implemented. Applicants requesting a loan should provide a summary of the probability of savings from the loan request. (1000 character limit)

This project carries a high probability of success, based upon previous MARCS implementations. The MARCS program has expanded significantly since its initial implementation in 2002-growing from 10 State agencies to 700 State, Local and Federal agencies in 2010. The MARCS program area has successfully brought hundreds of agencies to the system in a variety of implementation plans.
The core of the MARCS success is based upon planning, shared infrastructure costs and local agency participation. Currently, Motorola (the infrastructure vendor) has guaranteed 30 years of hardware and software support for MARCS, beginning in 2010. In addition, the shared cost of infrastructure investments, among the 700 agencies and almost 50,000 subscribers, is manageable for a sub-county sized agency to budget. Finally, system flexibility to provide multiple solution options to customers allows local agencies to buy-in at a level that is manageable and meets that agency's needs.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Performance Audit Implementation/Cost Benchmarking	☐ Yes ☑ No
Performance Audit/Benchmarking (5 points)	**0**

If the project is the result of recommendations from a performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code or a cost benchmarking study, please attach a copy with the supporting documents. In the section below, provide a summary of the performance audit or cost benchmarking study. (1000 character limit)

Economic Impact	☑ Yes ☐ No
Economic Impact (5 points)	**5**

Provide a summary of how the proposal will promote a business environment (through a private business relationship) and/or provide for community attraction. (1000 character limit)

As the participating communities in this proposed project grow with the increases in business and population, their citizens will demand improved public safety and services. The need for land-mobile radio communications between Local and State resources is critical for delivery of those services in the most efficient and effective manner possible. By migrating to Ohio MARCS, the participating communities will leverage their current communications investments against those already made by the State and improve both Local and State systems as a result.

Response to Economic Demand	☐ Yes ☑ No
Response to Economic Demand (5 points)	**0**

Provide a summary of how the project responds to substantial changes in economic demand for local or regional government services. The narrative should include a description of the current service level. (1000 character limit)

Budget Information

General Instructions

•Both the Project Budget and Program Budgets are required to be filled out in this form.

•Consolidate budget information to fit in the form. Additional budget detail may be provided in the budget narrative or in an attachment in Section 5: Supplemental Information.

Project Budget:

- The Project Budget justification must be explained in the Project Budget Narrative section of the application. This section is also used to explain the reasoning behind any items on the budget that are not self explanatory, and provide additonal detail about project expenses.
- The Project Budget should be for the period that covers the entire project. The look-back period for in-kind contributions is two (2) years. These contributions are considered a part of the total project costs.
- For the Project Budget, indicate which entity and revenue source will be used to fund each expense. This information will be used to help determine eligible project expenses.
- Please provide documentation of all in-kind match contributions in the supporting documents section. For future in-kind match contributions, supporting documentation will be provided at a later date.

Program Budget:

- Six (6) years of Program Budgets should be provided. The standard submission should include three years previous budgets (actual), and three years of projections including implementation of the proposed project. A second set of three years of projections (one set including implementation of this program, and one set where no shared services occurred) may be provided in lieu of three years previous if this does not apply to the proposed project.
- Please use the Program Budget Narrative section to explain any unusual activities or expenses, and to defend the budget projections. If the budget requires the combining of costs on the budget template, please explain this in the narrative.

Return on Investment:

- A Return on Investment calculation is required, and should reference cost savings, cost avoidance and/or increased revenues indicated in the budget projection sections of the application. Use the space designated for narrative to justify this calculation, using references when appropriate.

For Loan Applications only:

- Using the space provided, outline a loan repayment structure.
- Attach three years prior financial documents related to the financial health of the lead applicant (balance sheet, income statement, and a statement of cash flows).

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Project Budget

Sources of Funds

LGIF Request:		$400,000
Cash Match (List Sources Below):		
Source:	City of Xenia - Income Tax	$662,000
Source:	City of Bellbrook - Property tax	$142,700
Source:	Xenia Township - Property Tax	$61,200
Source:	Sugarcreek Township -Property Tax	$160,600
In-Kind Match (List Sources Below):		
Source:		
Source:		
Source:		
Total Match:		$1,026,500
Total Sources:		$1,426,500

Uses of Funds

		Amount	Revenue Source
Consultant Fees:			
Legal Fees:			
Other:	Portable Radios	$630,000	Property & Income Tax
Other:	Mobile Radios	$276,500	Property & Income Tax
Other:	Dual Band Radios	$75,000	Property & Income Tax
Other:	Upgrade Radios	$112,000	Property & Income Tax
Other:	Dispatch Radio Consoles	$300,000	Property & Income Tax
Other:	Mobile Data Terminals	$24,000	Property & Income Tax
Other:	Voice & Tone Pagers	$4,000	Property & Income Tax
Other:	Antenna Upgrades	$5,000	Property & Income Tax
Total Uses:		$1,426,500	
Local Match Percentage:		71.96%	

* Please note that this match percentage will be included in your grant/loan agreement and cannot be changed after awards are made.

Local Match Percentage = (Match Amount/Project Cost) * 100 (10% match required)

☐ 10-39.99% (1 point) ☐ 40-69.99% (3 points) ☑ 70% or greater (5 points)

Project Budget Narrative: Use this space to justify expenses (1200 character max).

To implement this project, the Collaborative Partners will need to spend an estimated $1,426,500 in capital expenses in 2013. These expenses include the replacement of existing portable, mobile and dual band radios, the upgrade of current radios to the P-25 standard, the replacement of existing dispatch radio consoles, the replacement of existing mobile data terminals and other technology upgrades. A breakdown of the capital purchases by Collaborative Partner can be found in the attached document.
The Collaborative Partners are anticipating providing a 70% match for the LGIF loan funds requested. Each Partner is committed to the long term success of this project and is will to use significant local tax dollars to support it.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Program Budget

Actual ☐ Projected ☑	FY 2013	FY 2014	FY 2015
Expenses	**Amount**	**Amount**	**Amount**
Salary and Benefits			
Contract Services		$44,200	$44,200
Occupancy (rent, utilities, maintenance)			
Training and Professional Development			
Insurance			
Travel			
Capital and Equipment Expenses	$1,426,500	$0	$0
Supplies, Printing, Copying, and Postage			
Evaluation			
Marketing			
Conferences, meetings, etc.			
Administration			
***Other -** MARCS Subsrciber Fees	$0	$106,080	$106,080
***Other -**			
***Other -**			
TOTAL EXPENSES	$1,426,500	$150,280	$150,280
	Revenues	**Revenues**	**Revenues**
Contributions, Gifts, Grants, and Earned Revenue			
Local Government: Income Tax	$662,000	$61,200	$61,200
Local Government: Property Tax	$364,500	$89,080	$89,080
Local Government:			
State Government			
Federal Government			
**Other -* LGIF Loan	$400,000	$0	$0
**Other -*			
**Other -*			
Membership Income			
Program Service Fees			
Investment Income			
TOTAL REVENUES	$1,426,500	$150,280	$150,280

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Program Budget

Actual ☐ Projected ✔	FY 2013	FY 2014	FY 2015
Expenses	**Amount**	**Amount**	**Amount**
Salary and Benefits			
Contract Services		$44,200	$44,200
Occupancy (rent, utilities, maintenance)			
Training and Professional Development			
Insurance			
Travel			
Capital and Equipment Expenses	$3,400,000	$0	$0
Supplies, Printing, Copying, and Postage			
Evaluation			
Marketing			
Conferences, meetings, etc.			
Administration			
***Other -** Subscriber Fees		$66,300	$66,300
***Other -**			
***Other -**			
TOTAL EXPENSES	$3,400,000	$110,500	$110,500
	Revenues	**Revenues**	**Revenues**
Contributions, Gifts, Grants, and Earned Revenue			
Local Government: Income Tax	$2,000,000	$45,000	$45,000
Local Government: Property Tax	$1,400,000	$65,500	$65,500
Local Government:			
State Government			
Federal Government			
**Other -*			
**Other -*			
**Other -*			
Membership Income			
Program Service Fees			
Investment Income			
TOTAL REVENUES	$3,400,000	$110,500	$110,500

Lead Applicant	City of Xenia	**Round 4**	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Program Budget

Use this space to justify the program budget and/or explain any unusual revenues or expenses (6000 characters max).

The Collaborative Partners of this loan application have used the Greene County 800 Mhz radio system to provide radio communications to its public safety and public service agencies. In 2012, Greene County decided that it would no longer support this 800 Mhz radio system after 12/31/2013. The Collaborative Partners were left with two choices.

The first option was to partner together and join the MARCS radio system. This option would require the replacement or upgrade of all mobile and portable radios for use on the MARCS system. In addition, there would also be an annual per radio subscriber fee for the MARCS system. Finally, there would be the annual maintenance cost of the radios.

The second option was to partner together and upgrade the existing 800 Mhz radio system in southern Greene County. This option would require the installation of, at least, a 5 channel, 6 site simulcast system. In addition, there would also be an annual per radio subscriber fee for the new system. Finally, there would be the annual maintenance cost of the radio.

On page 13 of this application, the three year projection for Option #1 is included. This option would cost the Collaborative Partners an estimated $1,727,060 over the next three years. The majority of this expense is in capital expenses for the replacement of radios and the replacement of dispatch radio consoles.

On page 14 of this application, the three year projection for Option #2 is included. This option would cost the Collaborative Partners an estimated $3,621,000 over the next three years. The majority of this expense is in capital expenses for the installation of a new 5 channel, 6 site simulcast radio system.

Section 4: Financial Information Scoring

- [x] (5 points) Applicant provided complete and accurate budget information and narrative justification for a total of six fiscal years.
- [ ] (3 points) Applicant provided complete and accurate budget information and for at least three fiscal years.
- [ ] (1 point) Applicant provided complete and accurate budget information for less than three fiscal years.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Return On Investment

Return on Investment is a performance measure used to evaluate the efficiency of an investment. To derive the expected return on investment, divide the net gains of the project by the net costs. For these calculations, please use the implementation gains and costs, NOT the project costs (the cost of the feasibility, planning, or management study)--unless the results of this study will lead to direct savings without additional implementation costs. The gains from this project should be derived from the prior and future program budgets provided, and should be justified in the return on investment narrative.

Return on Investment Formulas:

Consider the following questions when determining the appropriate ROI formula for the project. Check the box of the formula used to determine the ROI for the project. These numbers should refer to savings/revenues illustrated in projected budgets.

Do you expect cost savings from efficiency from the project?

☐ Use this formula: $\frac{\text{Total \$ Saved}}{\text{Total Program Costs}} * 100 = \text{ROI}$

Do you expect cost avoidance from the implementation of the project/program?

☑ Use this formula: $\frac{\text{Total Cost Avoided}}{\text{Total Program Costs}} * 100 = \text{ROI}$

Do you expect increased revenues as a result of the project/program?

☐ Use this formula: $\frac{\text{Total New Revenue}}{\text{Total Program Costs}} * 100 = \text{ROI}$

Expected Return on Investment = $\frac{\$3,621,000}{\$1,727,060} * 100 =$ 209.66%

Return on Investment Justification Narrative: In the space below, briefly describe the nature of the expected return on investment, using references when appropriate. (1300 character limit)

The Collaborative Partners are faced with choosing one of two options. With the selection of Option #1, the Partners expect a Return on Investment using the Cost Avoidance calculation of nearly 210%. By using existing infrastructure on the statewide MARCS radio system, the partners will enhance our current interoperability while avoiding significant capital costs that would have been incurred if Option #2 were chosen.

Expected Return on Investment is:

☐ Less than 25% (10 points) ☐ 25%-74.99% (20 points) ☑ Greater than 75% (30 points)

Questions about how to calculate ROI? Please contact the Office of Redevelopment at 614-995-2292 or lgif@development.ohio.gov

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Loan Repayment Structure

Please outline the preferred loan repayment structure. At a minimum, please include the following: the entities responsible for repayment of the loan, all parties responsible for providing match amounts, and an alternative funding source (in lieu of collateral). Applicants will have two years to complete the project upon execution of the loan agreement, and the repayment period will begin upon the final disbursement of the loan funds. A description of expected savings over the term of the loan may be used as a repayment source.

The Collaborative Partners have proven revenue resources and sustained positive annual cash flow sufficient to warrant consideration of an LGIF loan award. If awarded, the City of Xenia will coordinate repayment of the loan with respective contributions from each collaborative partner. Project implementation is expected to be complete late in calendar year 2013, and so repayment would be budgeted to start in local fiscal year 2014.

Collaborative Partners, repayment schedules, and local match amounts for each are as follows:

City of Xenia: installments of $10,000/yr from FY 2014- FY 2023, local match $662,000
City of Bellbrook: installments of $10,000/yr from FY 2014- FY 2023, local match $142,700
Xenia Township: installments of $10,000/yr from FY 2014- FU2023; local match $61,200
Sugarcreek Township: installments of $10,000/yr from FY 2014- FY 2023; local match $160,600

Applicants present as an alternative funding source cash reserves maintained through local requirements or policy. The City of Xenia alone maintains a minimum reserve equivalent to two-months operating expense, reserve cash resources that total in excess of $3 million.

Applicant demonstrates a viable repayment source to support loan award. Secondary source can be in the form of a debt reserve, bank participation, a guarantee from a local entity, or other collateral (i.e. emergency, rainy day, or contingency fund, etc).

✔ Applicant clearly demonstrates a secondary repayment source (5 points)	☐ Applicant does not have a secondary repayment source (0 points)

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Scoring Overview

Section 1: Collaborative Measures

Collaborative Measures	Description	Max Points		Applicant Self Score
Population	Applicant's population (or the population of the area(s) served) falls within one of the listed categories as determined by the U.S. Census Bureau. Population scoring will be determined by the **smallest** population listed in the application. Applications from (or collaborating with) small communities are preferred.	**5**		5
Participating Entities	Applicant has executed partnership agreements outlining all collaborative partners and participation agreements and has resolutions of support. (Note: Sole applicants only need to provide a resolution of support from its governing entity.	**5**		5

Section 2: Success Measures

Past Success	Applicant has successfully implemented, or is following project guidance from a shared services model, for an efficiency, shared service, coproduction or merger project in the past.	**5**		5
Scalable/Replicable Proposal	Applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments.	**10**		10
Probability of Success	Applicant provides a documented need for the project and clearly outlines the likelihood of the need being met.	**5**		5

Section 3: Significance Measures

Performance Audit Implementation/Cost Benchmarking	The project implements a single recommendation from a performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code or is informed by cost benchmarking.	**5**		0
Economic Impact	Applicant demonstrates the project will a promote business environment (i.e., demonstrates a business relationship resulting from the project) and will provide for community attraction (i.e., cost avoidance with respect to taxes)	**5**		5
Response to Economic Demand	The project responds to current substantial changes in economic demand for local or regional government services.	**5**		0

Section 4: Financial Measures

Financial Information	Applicant includes financial information (i.e., service related operating budgets) for the most recent three years and the three year period following the project. The financial information must be directly related to the scope of the project and will be used as the cost basis for determining any savings resulting from the project.	**5**		5
Local Match	Percentage of local matching funds being contributed to the project. This may include in-kind contributions.	**5**		5
Expected Return	Applicant demonstrates as a percentage of savings (i.e., actual savings, increased revenue, or cost avoidance) an expected return. The return must be derived from the applicant's cost basis.	**30**		30
Repayment Structure (Loan Only)	Applicant demonstrates a viable repayment source to support loan award. Secondary source can be in the form of a debt reserve, bank participation, a guarantee from a local entity, or other collateral (i.e., emergency fund, rainy day fund, contingency fund, etc.).	**5**		5
			Total Points	80

Resolution of Support and Authorization To

Enter Into Agreement To Accept Loan Proceeds

From The Local Government Innovation Fund

WHEREAS, an application ("Application") was submitted to the State of Ohio Local Government Innovation Council ("Council") on behalf of the City of Bellbrook ("City"), Sugarcreek Township ("Sugarcreek Township"), and the City of Xenia ("City of Xenia "), and Xenia Township ("Xenia Township"), all of which are in Greene County, Ohio and which are hereinafter referred to collectively as the "Collaborative Partners", to obtain financing from the Local Government Innovation Fund ("LGIF) for the migration to a P25 Ohio Multi-Agency Radio Communication System ("Project"); and,

WHEREAS, the application submitted to the LGIF on behalf of the Collaborative Partners was approved for a loan not to exceed $500.000.00; and,

WHEREAS, in accordance with the LGIF Program Policies, the City of Xenia, on behalf of the Collaborative Partners, was designated as the recipient of the loan from the LGIF and, as such, is responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the Project, including binding agreements among the Collaborative Partners; and,

WHEREAS, City of Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners.

NOW, THEREFORE, BE IT RESOLVED THAT:

1) This Board expresses its support for the migration to a P25 Ohio Multi-Agency Radio Communications System;
2) This Board enters into an Agreement with the Collaborative Partners agreeing to the acceptance and use of the funds obtained by Beavercreek Township from the LGIF and further agreeing to repay said funds to City of Xenia in accordance with the terms of said Agreement;

3) That all formal actions of the Board of Trustees concerning the adoption of this Resolution were in open meetings of the Township Board of Trustees; and that all deliberations of the Board of Trustees which resulted in such formal action were in meetings open to the public and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Motion made by Jim R; motion seconded by Amy L.

Vote was as follows: Aye Aye Aye

Amy Lewis Scott Miller Jim Reed

Resolution # 2012-302

PASSED AND ADOPTED by the Xenia Township Board of Trustees on the 1st day of November, 2012.

Jim Reed, Chair _____

Amy Lewis, Vice Chair _____

Scott Miller, Trustee _____

Witness: Barbara Miller, Fiscal Officer Barbara Miller

AGREEMENT ON ADMINSTRATION, DISTRIBUTION AND REPAYMENT OF LOCAL GOVERNMENT INNOVATION FUND LOAN

This is an agreement by and between the Xenia City Council (Xenia), the Bellbrook City Council (Bellbrook), the Xenia Township Trustees (Xenia Twp.), and the Sugarcreek Township Trustees (Sugarcreek Twp.), all being located within Greene County, Ohio, and who collectively shall be referred to hereinafter as the "Collaborative Partners."

This agreement is entered into by the authorized representative of each party and shall become effective on the date of the last signature.

WHEREAS, an application ("Application") will be submitted to the State of Ohio Local Government Innovation Council ("Council"), on behalf of the Collaborative Partners, to obtain financing from the Local Government Innovation Fund ("LGIF") for assistance in transitioning public safety radio services to the Ohio Multi-Agency Radio Communication System ("project"); and

WHEREAS, the Application to be submitted to the Council on behalf of the Collaborative Partners will seek a loan award in the amount of $400,000.00; and

WHEREAS, Xenia, in accordance with LGIF Program Policies and on behalf of the Collaborative Partners, has been designated as the recipient of the loan from the LGIF and, as such, will be responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the project, including binding agreements among the Collaborative Partners; and

WHEREAS, Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners provided that the Collaborative Partners are willing to agree to the following:

1. Use its portion of the loan for the specific purposes outlined in application for the Project;

2. Use its portion of the loan in accordance with all rules and regulations imposed by the Council and the terms and conditions of any loan documents required by the Council or LGIF;

3. Cooperate in the completion of the Project; and

4. Repay its portion of the loan in accordance with this agreement.

NOW, IN ACCORDANCE WITH THE TERMS OF THIS AGREEMENT, THE PARTIES HEREBY AGREE AS FOLLOWS:

1. Xenia, on behalf of the Collaborative Partners, agrees to accept the award and coordinate the distribution of the loan from the LGIF in the estimated amount of $400,000.00 for the sole purpose of funding the Project in accordance with the Application.

2. Bellbrook, Xenia Twp., and Sugarcreek Twp. acknowledge that the loan funds will be paid by the LGIF to Xenia as the LGIF award recipient and that Xenia will distribute the funds among the Collaborative Partners indicated and requested in the Application. The parties agree that the funds received shall be segregated into a separate account and used solely for the Project. Said funds shall be maintained and accounted for in a manner equal to the maintenance and accounting of other public funds as required by the laws of the State of Ohio.

3. Bellbrook, Xenia Twp., and Sugarcreek Twp., each agree to pay to Xenia that portion of the loan which each entity receives from the LGIF as distributed by Xenia. Said repayment is to be made without interest, in equal installments on a quarterly basis over a period of ten (10) years, with the first payment being due one year after the date of the final disbursement of the loan amount by the LGIF to Xenia. Xenia will provide each of the Collaborative Partners with the date of its receipt of that final disbursement and a schedule of the dates on which payments are due to Xenia; Said payments shall be without demand.

4. The parties agree to adopt appropriate legislation authorizing the execution of this agreement and to encumber sufficient funds as required by law to repay their share of the loan proceeds as required by this Agreement.

5. In accordance with the Application, Collaborative Partners agree to provide matching funds through as indicated in the Application;

6. In the event that any one or more of the Collaborative Partners declines to accept their portion of the loan, said amount shall be retained by Xenia and either returned to the LGIF or used as directed by the Council. Any such declination of acceptance shall not affect the validity of this Agreement or the obligations of the remaining Collaborative Partners under the terms of this agreement.

7. This agreement constitutes the parties' entire understanding and there are no representations, oral or written, which have not been incorporated herein.

8. The Agreement may be executed in counterparts by the various parties. Executed counterparts shall be valid in the same manner as though all parties to the Agreement had executed the same instrument.

IN WITNESS WHEREOF, AUTHORIZED REPRESENTATIVES OF THE PARTIES HAVE EXECUTED THIS AGREEMENT ON THE DATES SET FORTH.

CITY OF XENIA

James W. Percival, Xenia City Manager

Authorized by Resolution No. 12-EE
Adopted 11 / 20/2012

CITY OF BELLBROOK

Mark Schlagheck, Bellbrook City Manager

Authorized by Resolution No. 2012-BB
Adopted 11 / 26/2012

XENIA TOWNSHIP

Alan Stock, Xenia Twp Administrator

Authorized by Resolution No. 2012-310
Adopted 11 / 15/2012

SUGARCREEK TOWNSHIP

Barry Tiffany, Sugarcreek Twp Administrator

Authorized by Resolution No. 2012.11.19.05
Adopted 11 / 19/2012

Approved as to form:

Ronald C. Lewis, Law Director
City of Xenia

CITY OF XENIA, OHIO
RESOLUTION NUMBER 12 – EE

RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A PARTNERSHIP AGREEMENT WITH THE CITY OF BELLBROOK, OHIO; XENIA TOWNSHIP, OHIO; AND SUGARCREEK TOWNSHIP, OHIO REGARDING THE ADMINISTRATION OF LOCAL GOVERNMENT INNOVATION FUND LOAN PROCEEDS AS PROVIDED FOR JOINT TRANSITION OF PUBLIC SAFETY RADIO SYSTEMS TO THE OHIO DEPARTMENT OF ADMINISTRATIVE SERVICES' MULTI-AGENCY RADIO COMMUNICATION SYSTEM, AND DECLARING IT TO BE AN EMERGENCY.

WHEREAS, the City Council of Xenia has previously taken action to approve Xenia's participation in the Ohio Multi-Agency Radio Communication System (MARCS); and

WHEREAS, the physical transition of radios and equipment necessary to be functional and compliant within the MARCS platform requires costly purchases and system upgrades; and

WHEREAS, it is the desire of the City of Xenia to be collaborative with our neighboring communities in solving mutual problems; and

WHEREAS, the Ohio Local Government Innovation Fund (LGIF) can provide no-interest loan assistance to communities who collaborate on joint operational problems; and

WHEREAS, the City of Bellbrook, Xenia Township, and Sugarcreek Township have expressed a desire to partner with Xenia in applying for LGIF loan assistance and collaboration on radio system transition, and further have agreed that Xenia should take the lead in the LGIF loan application.

NOW, THEREFORE, the City of Xenia hereby resolves:

Section 1. The City Manager is authorized to enter into a partnership agreement with the City of Bellbrook, Xenia Township, and Sugarcreek Township for the administration of LGIF loan proceeds as jointly applied for through the Ohio Local Government Innovation Fund.

Section 2. This resolution is declared to be an emergency in order to meet deadlines associated with the LGIF loan application process, and shall take effect and be in force from and after the earliest period allowed by law.

Passed: November 20, 2012

Michael D. Engle
President, Xenia City Council

Attest:

Michelle D. Johnson
Clerk, Xenia City Council

Certified, A True Copy

Clerk, Xenia City Council

SUGARCREEK TOWNSHIP
RESOLUTION NO. 2012.11.19.05

IN RE: Resolution of Support and Authorization to Enter Into an Agreement to Accept Loan Proceeds From the Local Government Innovation Fund

WHEREAS, an application ("Application") is to be submitted to the State of Ohio Local Government Innovation Council ("Council") on behalf of the City of Bellbrook ("City"), Sugarcreek Township ("Sugarcreek Township"), and the City of Xenia ("City of Xenia "), and Xenia Township ("Xenia Township"), all of which are in Greene County, Ohio and which are hereinafter referred to collectively as the "Collaborative Partners", to obtain financing from the Local Government Innovation Fund ("LGIF) for the migration to a P25 Ohio Multi-Agency Radio Communication System ("Project"); and,

WHEREAS, the application being submitted to the LGIF on behalf of the Collaborative Partners seek approval of a loan not to exceed $500.000.00; and,

WHEREAS, in accordance with the LGIF Program Policies, the City of Xenia, on behalf of the Collaborative Partners, shall designate as the recipient of the loan from the LGIF and, as such, is responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the Project, including binding agreements among the Collaborative Partners; and,

WHEREAS, City of Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners.

NOW, THEREFORE, BE IT RESOLVED THAT:

1) This Board expresses its support for the migration to a P25 Ohio Multi-Agency Radio Communications System;
2) This Board authorizes the Township Administrator to enter into an Agreement with the Collaborative Partners agreeing to the acceptance and use of the funds obtained by the City of Xenia from the LGIF and further agreeing to repay said funds to City of Xenia in accordance with the terms of said Agreement;

ABSENT

Nadine S. Daugherty, Chairperson

Michael E. Pittman

Michael E. Pittman, Vice Chairperson

Scott W. Bryant

Scott W. Bryant, Trustee

Theodore L. Hodson

Theodore L. Hodson, Fiscal Officer

		City of Xenia		City of Bellbrook		Sugarcreek Township		Xenia Township		Total	
		QTY	Total	QTY	Total	QTY	Total	QTY	Total	QTY	Total
Portable Radios	$ 3,500.00	118	$ 413,000.00	30	$ 105,000.00	32	$ 112,000.00	0	$ -	180	$ 630,000.00
Mobile Radios	$ 3,500.00	52	$ 182,000.00	19	$ 66,500.00	0	$ -	8	$ 28,000.00	79	$ 276,500.00
Dual Band Radios	$ 5,000.00	0	$ -	0	$ -	0	$ -	15	$ 75,000.00	15	$ 75,000.00
Upgrades to Existing Radios	$ 700.00	10	$ 7,000.00	16	$ 11,200.00	98	$ 68,600.00	36	$ 25,200.00	160	$ 112,000.00
Mobile Data Terminals w/ Accessories	$ 3,000.00	0	$ -	0	$ -	0	$ -	8	$ 24,000.00	8	$ 24,000.00
Voice & Tone Pagers	$ 400.00	0	$ -	0	$ -	0	$ -	10	$ 4,000.00	10	$ 4,000.00
Antenna Upgrades	$ 5,000.00	0	$ -	0	$ -	0	$ -	1	$ 5,000.00	1	$ 5,000.00
Dispatch Radio Console (1 position)	$ 60,000.00	0	$ -	1	$ 60,000.00	0	$ -	0	$ -	1	$ 60,000.00
Dispatch Radio Console (2 position)	$ 80,000.00	0	$ -	0	$ -	1	$ 80,000.00	0	$ -	1	$ 80,000.00
Dispatch Radio Console (4 position)	$ 160,000.00	1	$ 160,000.00	0	$ -	0	$ -	0	$ -	1	$ 160,000.00
			$ 762,000.00		$ 242,700.00		$ 260,600.00		$ 161,200.00		$1,426,500.00
Less: LGIF Loan Amount			$ 100,000.00		$ 100,000.00		$ 100,000.00		$ 100,000.00		$ 400,000.00
Local Match Amount			$ 662,000.00		$ 142,700.00		$ 160,600.00		$ 61,200.00		$1,026,500.00

CITY OF BELLBROOK, OHIO

RESOLUTION NO. 2012-BB

A RESOLUTION AUTHORIZING THE CITY MANAGER TO FILE A JOINT APPLICATION FOR A LOCAL GOVERNMENT INNOVATION FUND LOAN FROM THE OHIO DEPARTMENT OF DEVELOPMENT.

WHEREAS, an application will be submitted to the State of Ohio Local Government Innovation Council on behalf of the City of Bellbrook, Sugarcreek Township, Xenia Township and the City of Xenia ("Collaborative Partners") to obtain financing from the Local Government Innovation Fund ("LGIF") for the migration to a P25 Ohio Multi-Agency Radio Communications System ("Project"); and

WHEREAS, the application submitted to the LGIF on behalf of the Collaborative Partners was for a loan not to exceed $500,000; and

WHEREAS, in accordance with the LGIF Program Policies, the City of Xenia, on behalf of the Collaborative Partners, was designated as the recipient of the loan from the LGIF and, as such, is responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the Project, including binding agreements among the Collaborative Partners; and

WHEREAS, City of Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners.

NOW, THEREFORE, THE CITY OF BELLBROOK HEREBY RESOLVES:

Section 1. That the City Manager is hereby authorized to file a joint application for a Local Government Innovation Fund loan from the Ohio Department of Development.

Section 2. That the City Manager is hereby authorized to enter into an agreement with the Collaborative Partners agreeing to the acceptance and use of the loan funds obtained by the City of Xenia from the LGIF and further agreeing to repay said funds to the City of Xenia in accordance with the terms of said agreement.

Section 3. That this resolution shall take effect and be in force forthwith.

Robert L. Baird, Mayor

Jill D. Rosner, Clerk of Council

Greene County, Ohio

P25 Communications Proposal Comparison

Thursday, May 10, 2012

Background

In 1991, both Xenia and Greene County were looking at upgrading their respective radio systems. Some discussions occurred between both entities and Xenia proceeded to request proposals for an 800 MHz trunked radio system in 1992. The project was awarded to W.S. Electronics in the fall of 1992. The award called for a "Sweet 16" EDACS three channel 800MHz trunked radio system to be located just south of the bypass on S.R. 380. This site and radio equipment was leased to the City for $1.00 per year plus monies for insurance and utilities and the City purchased the subscriber units as well as a bi-directional amplifier to augment the system. The site was originally set up as a five channel site with two channels allocated for W.S. commercial customers.

The following year, Greene County issued a request for proposals and also awarded the bid to W.S. Electronics for an eight channel EDACS 800 MHz trunked radio system. W.S. Electronics was once again the lowest bid because the plan they proposed was a public/private partnership whereby the county would buy certain pieces to the system and W.S. Electronics would lease certain pieces to the county for $1.00.

The original site plans were to have tower locations in Xenia, Bellbrook, and on W. Enon Rd. just north of the Greene Vocational School. From propagation studies, this gave the best coverage for the county, however, before the W. Enon site could be completed, the residents complained to the County Commission and W.S. was required to move the third site from W. Enon Rd. to the current Beavercreek Location. This move resulted in inadequate coverage in the Yellow Springs, Clifton, John Bryan, and Cedarville areas. Through usage it was also discovered that there were coverage problems in eastern Greene County near Bowersville and Jamestown. Coverage problems were also noted in Fairborn. Over the years additional sites were added, including outdoor bi-directional amplifiers at two locations, as well as voted receive sites and a full transmit and receive site to augment coverage.

Due to the age of the current EDACS system, performance issues, and the development of new technology, a communications committee was established to evaluate the current system and to make recommendations for upgrades or migration to a new system. During this process, Harris announced the end-of-life of the EDACS systems and products. Harris will no longer sell new systems utilizing EDACS technology. Harris will also discontinue support of EDACS systems in 2018. Some components of older EDACS systems, such as Greene County's, are already unsupported. With this announcement, the communications committee was left with evaluating the best possible migration to a P25 communications system.

As such, the communications committee is evaluating options from W.S. Electronics and Motorola through Ohio MARCS. The following are areas of evaluation and scoring of each option.

Identified Issues:

The communications committee had identified the following as priority issues when considering the options for Greene County:

- Current System age and reliability

- Migration, Interoperability, and reliability
- Oversight and Management of the Public safety communications system
- Financial impact
    - Migration costs
        - County
        - Local Jurisdictions / Agencies
    - Ongoing costs
        - County
        - Local Jurisdictions / Agencies

Infrastructure Proposals

The Communications committee is evaluating proposals from the two leading manufacturers of public safety trunked radio systems in the United States; Harris Corporation and Motorola Solutions Incorporated.

Harris Proposal:
The Harris proposal leverages a long standing relationship with W.S. Electronics and proposes to plan a slow migration away from the current EDACS technology to P25 infrastructure. W.S. Electronics has developed a proposal that would allow Greene County to migrate away from EDACS at a much slower pace allowing subscriber agencies to defer the upfront costs over a longer period of time while utilizing radios that are already familiar to its users. For purposes of this comparison document, options listed in this proposal are selected or deleted to allow for direct comparison of the end goal of operating on a completely P25 system

Motorola Proposal:
The Motorola proposal leverages a partnership with Ohio MARCS and utilization of some infrastructure already in place to reduce costs. Motorola and MARCS met with the communications committee to establish the desires of the new Public Safety system for Greene County. Coverage was modeled based on parameters given to Motorola by the committee and tower site selection was done by the committee as well. Motorola engineers visited each tower site and dispatch center to provide their proposal as they did not have current knowledge of each facility. As in the Harris proposal, options have been selected or deleted to provide a direct comparison.

Greene County, Ohio

P25 Communications Proposal Comparison

Infrastructure Comparison

Technology

	Harris	Motorola (MARCS)
P25 Phase 1	Voice and Data	Voice and Data (IV&D)
10 points		
P25 Phase 2 (TDMA)	Voice and Data	Not quoted/Not requested
2 points		
800MHz	As quoted, Not discussed	As quoted / As requested
10 points		
700MHz	Capable, Not discussed	Capable, excluded by request
2 points		
IP Based Backbone	Yes	Yes
3 points		
Master Site (system controller)	Yes	Not quoted, using existing
5 points		
Redundant Master Site	No	Not quoted, using existing
5 points		
Master Site Responsibility	Greene County or WS Electronics *depending on selected option	State of Ohio, MARCS Program office
5 points		
Network Management	Greene County or WS Electronics *depending on selected option	State of Ohio, MARCS Program office
2 points		
Network Monitoring	Greene County or WS Electronics *depending on selected option	State of Ohio, MARCS Program office
10 points		
HA or Redundant Network Switching	Option, quoted at $245,084.70 (including Software Maint)	Included in Quote
5 points		
Site Connectivity	Microwave, Up Front Cost included in Quote	Dedicated T1 connections, Ohio MARCS bears these install costs
2 points		
Responsibility of Connectivity	Greene County	Ohio MARCS
5 points		
Coverage	See Maps to rate	See Maps to rate
20 points		
Coverage Guarantee	Not quoted/ Not requested	Not quoted/ Not requested
2 points		
Audio Recorder	Option $103,050.00	Option $139,686.00
2 points		
Encryption support	AES/DES	AES/DES
5 points		
ISSI / CSSI	Quoted as Optional	Quoted as Optional
5 points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Greene County, Ohio

P25 Communications Proposal Comparison

Costs

	Harris	Motorola (MARCS)
5 Channel – 6 Site Simulcast	$3,450,094.39	Not Quoted/ Not Requested
5 Points		
10 Channel – 6 Site Simulcast	$4,593,674.39	$3,613,359.00
20 Points		
2 Channel P2 Fill Sites	$118,193.44	Not Quoted/ Not Requested
5 Points		
Partnership Credits	-$567,772.69 (WS Electronics)	-$1,806,679.50
10 Points		
10 Channel – 6 Site Simulcast w/ Partnership option	$4,025,901.70	$1,806,679.50
30 Points		
Additional Site Development costs	Tbd	Tbd
10 Points		
Infrastructure Maintenance Costs	$225,000.00 Annually *Can be deferred to subscribers*	$0.00 Annually *Deferred to Subscribers*
10 Points		
Subscriber Fees	$150.00 per Radio Annually *Only if deferred from above*	$240.00 per Radio Annually
10 Points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Support

	Harris	Motorola (MARCS)
System Monitoring	WS Electronics, business hours	MARCS and Motorola Solutions (24/7 Monitoring)
20 Points		
Service Response Time	Immediate upon notification	1 to 24 hours based on MARCS severity Matrix
20 Points		
System redundancy	Redundant with EDACS as long as it is kept up and 2 P2 sites if that option is selected	Redundant with neighboring county towers. (Warren, Montgomery, Clinton, Fayette, Clark)
20 Points		
Servicing Company	WS Electronics, Xenia OH	P&R Communications, Dayton OH
20 Points		
Support Contract	None provided	Provided in quote
20 Points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Consoles

Technology

	Harris Maestro IP	Motorola MCC 7500
IP Based backbone connectivity	Yes	Yes
10 Points		
Local Control Stations for redundancy	Yes	Yes
10 Points		
Integrated Fault Management	Not listed	Yes
5 Points		
Patching	Yes	Yes
10 Points		
Simulselect	Yes	Yes
10 Points		
AUX I/Os	Yes, As specified per agency	Yes, As Specified per agency
3 Points		
Agency Partitioning	No	Yes
2 Points		
Conventional Base Interfaces	Yes	Yes
10 Points		
Network Management	Yes	Yes
10 Points		
GUI	Yes	Yes
5 Points		
Emergency Alarms	Yes	Yes
10 Points		
Console System Security	Not Listed	Yes
1 Point		
EDACS Backwards Compatibility	Yes	No
5 Points		
Replacement or Upgrade	Upgrade	Replacement
5 Points		
Encryption Support	AES/DES	AES/DES
1 Point		
CAD Interface	Available, Not quoted	Available, Not quoted
1 Point		
Call Prioritization	Yes	Yes
1 Point		

Total Points: 100 ***Score:_____*** ***Score:_____***

Greene County, Ohio

P25 Communications Proposal Comparison

Costs

	Harris	Motorola (MARCS)
Total for 5 PSAPs	$978,035.95	$1,338,373.00
20 Points		
Switches included	No	Yes
10 Points		
Back-up Control Bases Included	Existing	Yes (New)
20 Points		
Conventional Control Bases inc.	Existing	Yes (New)
20 Points		
Aux I/O Interface Included	No	Yes
5 Points		
Additional Connectivity Equipment Included	No (Some May be Existing)	Yes
10 Points		
Voice Logging Recorded Included	~~No~~ a ts	Yes
5 Points		
Network Management Terminal for Consoles Included	No	Yes
10 Points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Console Cost Breakout

Dispatch Center	Number of Console Positions	Harris Total	Motorola Total
Total	**13**	**$978,035.95**	**$1,338,373.00**
Beavercreek	**3**	**$225,700.60**	**$306,052.00**
Bellbrook	**1**	**$75,233.53**	**$130,028.00**
Fairborn	**3**	**$225,700.60**	**$335,556.00**
Sugarcreek	**2**	**$150,467.06**	**$206,259.00**
Xenia	**4**	**$300,934.16**	**$360,478.00**

Support

	Harris	Motorola (MARCS)
System Monitoring	WS Electronics, business hours	MARCS and Motorola Solutions (24/7 Monitoring)
20 Points		
Service Response Time	Immediate upon notification	1 to 24 hours based on MARCS severity Matrix and Customer Maintenance Agreement
20 Points		
System redundancy	Redundant with other Maestro Consoles	Redundant with other MCC7500 Consoles
20 Points		
Servicing Company	WS Electronics, Xenia OH	P&R Communications, Dayton OH
20 Points		
Support Contract	None provided / Per agency	None provided / Per Agency
20 Points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Subscriber Units

New Subscriber Compatibility

	P25 Phase 1	P25 Phase 2	800 MHZ	700MHz
Harris P5400	Yes	No	Yes	No
Harris P5500	Yes	Yes	Yes	No
Harris P7300	Yes	Yes	Yes	Yes
Harris XG-75	Yes	Yes	Yes	Yes
Harris XG-100P	Yes	Yes	Yes	Yes
Harris M5300	Yes	Yes	Yes	No
Harris M7300	Yes	Yes	Yes	Yes
Harris XG-100M	Yes	Yes	Yes	Yes
Motorola APX Portables	Yes	Yes	Yes	Yes
Motorola XTS Portables	Yes	No	Yes	Yes
Motorola APX Mobiles	Yes	Yes	Yes	Yes
Motorola XTL Mobiles	Yes	No	Yes	Yes

Existing Subscriber Compatibility

	P25 Phase 1	P25 Phase 2	800 MHZ	700MHz
Harris P5100 v1	No	No	Yes	No
Harris P5100 V2	Yes	No	Yes	No
Harris P7100 v1	No	No	Yes	No
Harris P7100 v2	Yes	No	Yes	Yes
Harris 700P	No	No	Yes	No
Harris LPE-200	No	No	Yes	No
Harris M7100	Yes	No	Yes	No
Harris M7200	Yes	?	Yes	Yes
Harris 725M	No	No	Yes	No
Harris Orion	No	No	Yes	No
Motorola XTL Mobiles	Yes	No	Yes	Yes
Motorola XTS Portables	Yes	No	Yes	Yes

Costs

Total number of Subscriber units:

Counts estimate the potential total number of subscriber units to be just over 1700 for Greene County. This includes agencies that are not currently using the County's EDACS system.

Radio Upgrades:

There are just over 1040 radios that can be upgraded with P25 trunking software and make them compatible with either P25 Infrastructure option. Leveraging the recent replacements from Nextel Re-banding, the agency cost for subscribers can be greatly reduced. Attached are estimates that need to be verified with proper inventory counts to ensure and accurate cost.

Radio Replacements:

There are a variety of factors that influence the number of radios that will have to be replaced. This includes radios on the Current EDACS system that are not capable of P25 trunking as well as radios for agencies not utilizing the EDACS system that are not P25 and 800MHz compatible. It should also be noted that some agencies have radios that are currently used for Montgomery County and / or the Current MARCS system that can be reused. This will allow those agencies to possibly reduce the total number of radios needed by not having multiple radios in each apparatus.

User Fees:

Either option Provides for some level of User fee option. A table follows to project out those fees as compared between the two proposals.

Greene County, Ohio

P25 Communications Proposal Comparison

Table x-x: Subscriber Radio Count By Agency

Thursday, May 10, 2012

Government Entity	Agency	Desired Number of Radios	Existing P25 Radios	Existing EDACS Radios	Existing Motorola 800MHz Radios	Existing EFJohnson 800MHz Radios	Existing 800MHz Radios	Number of Harris Upgradeable Radios	Number of Motorola Upgradeable Radios	Number of EFJ Upgradeable radios	Number of replacements needed
	Totals	1724	49	1546	26	8	1580	1044	0	8	623
Beavercreek City											
	Beavercreek PD	111	0	0	0	0	0	0	0	0	111
	Beavercreek Service	0	0	0	0	0	0	0	0	0	0
	Beavercreek Parks	0	0	0	0	0	0	0	0	0	0
	Beavercreek GOV	0	0	0	0	0	0	0	0	0	0
Beavercreek Township											
	Beavercreek FD	180	42	180	12	8	200	15	0	8	115
	Beavercreek Service	20	0	20	0	0	20	12	0	0	8
	Beavercreek Gov	5	0	0	0	0	0	0	0	0	5
Bellbrook											
	Bellbrook PD	26	0	26	0	0	26	21	0	0	5
	Bellbrook FD	52	0	46	6	0	52	32	0	0	20
	Bellbrook Service	5	0	5	0	0	5	5	0	0	0
Cedarville Township											
	Cedarville FD	37	0	37	0	0	37	23	0	0	14
Cedarville Village											
	Cedarville PD	16	0	16	0	0	16	11	0	0	5
Central State Univ.											
	Central State PD	41	0	41	0	0	41	41	0	0	0
	Central State EMS	7	0	7	0	0	7	4	0	0	3
Fairborn											
	Fairborn PD	66	0	7	0	0	7	6	0	0	60
	Fairborn FD	90	7	90	7	0	97	69	0	0	14
	Fairborn Service						0				0
	Fairborn Parks						0				0
	Fairborn GOV						0				0
GMH											
	GMH	9	0	9	0	0	9	3	0	0	6
Greene County											
	Animal Control	15	0	15	0	0	15	15	0	0	0
	Adult Probation	8	0	8	0	0	8	8	0	0	0
	Building	9	0	9	0	0	9	9	0	0	0
	Combined Health	5	0	5	0	0	5	0	0	0	5
	Coroner	4	0	4	0	0	4	3	0	0	1
	EMA	9	0	9	0	0	9	5	0	0	4
	Greene MET	7	0	7	0	0	7	6	0	0	1
	Parks	72	0	72	0	0	72	62	0	0	10
	Plumbing	4	0	4	0	0	4	4	0	0	0
	Sheriff	226	0	226	0	0	226	151	0	0	75
	Sanitary Services						0				0
		23	0	23	0	0	23	23	0	0	0
Greene County Drug Task Force		13	0	13	0	0	13	4	0	0	9

Greene County, Ohio

P25 Communications Proposal Comparison

Thursday, May 10, 2012

Greene County Fire Chiefs		11	0	11	0	0	11	11	0	0	0
Jamestown											0
	Jamestown PD	13	0	13	0	0	0 13	13	0	0	0 0
Jefferson Township											
	Jefferson Twp FD	28	0	28	0	0	0 28	23	0	0	0 5
Miami Township											
	Miami Township FD	40	0	40		0	40	27		0	13
New Jasper Township											
	New Jasper FD	30	0	30	0	0	30	22	0	0	8
State of Ohio											0
	ODNR	0	0	3	0	0	3	0	0	0	0
	Ohio EMA	0	0	1	0	0	1	0	0	0	0
Silvercreek Townhip											
	Silvercreek FD	29	0	29	0	0	29	22	0	0	7
Sugarcreek Township											
	Sugarcreek PD	47	0	47	0	0	47	30	0	0	17
	Sugarcreek FD	82	0	82	0	0	82	67	0	0	15
	Sugarcreek Service						0				0
	Sugarcreek GOV	5	0	5	0	0	5	5	0	0	0
Spring Valley Township											
	Spring Valley FD	41	0	41	0	0	41	30	0	0	11
Washington Twp.											
	WTFD	1	0	1	0	0	1	1	0	0	0
Wilburforce University											
	WU PD	14	0	14	0	0	14	13	0	0	1
Xenia City											
	Xenia PD	116	0	116	0	0	116	98	0	0	18
	Xenia FD	107	0	107	0	0	107	73	0	0	34
	Xenia Courts	3	0	3	0	0	3	3	0	0	0
	Xenia Homeland Security	4	0	4	0	0	4	3	0	0	1
	Xenia Service						0				0
	Xenia Gov						0				0
Xenia Township											
	Xenia Twp FD	86	0	86	0	0	86	66	0	0	20
	Xenia Twp Service						0				0
XWARN		2	0	1	1	0	2	0	0	0	2
Yellow Spring Village											
	Yellow Springs PD	5	0	5	0	0	5	5	0	0	0
Wright State University											
	WSU PD										
	Campus Services										

Greene County, Ohio
Table x-y: Subscriber Costs by Agency

P25 Communications Proposal Comparison

Government Entity	Agency	Harris Proposal: Number of Harris Upgrades	Total cost	Replacements needed	Harris replacement: XG-75 Scan	Motorola Replacement: APX6000 M2.5	Kenwood Replacement	Rhelm Replacement	Motorola Proposal: Number of Harris Upgrades2	Total cost3	Replacements needed4	Harris replacement: XG-75 Scan5	Motorola Replacement: APX6000 M2.56	Kenwood Replacement7	Rhelm Replacement8
	Totals		$0.00		$1,603,738.71	$2,365,761.60	$0.00	$0.00		$730,800.00		$1,603,738.71	$2,365,761.60	$0.00	$0.00
Beavercreek City															
	Beavercreek PD	0	$0.00	111	$286,658.61	$422,865.60	$0.00	$0.00	0	$0.00	111	$286,658.61	$422,865.60	$0.00	$0.00
	Beavercreek Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Beavercreek Parks	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Beavercreek GOV	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
Beavercreek Township															
	Beavercreek FD	15	$0.00	115	$296,988.65	$438,104.00	$0.00	$0.00	15	$10,500.00	115	$296,988.65	$438,104.00	$0.00	$0.00
	Beavercreek Service	12	$0.00	8	$20,660.08	$30,476.80	$0.00	$0.00	12	$8,400.00	8	$20,660.08	$30,476.80	$0.00	$0.00
	Beavercreek Gov	0	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	0	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00
Bellbrook															
	Bellbrook PD	21	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	21	$14,700.00	5	$12,912.55	$19,048.00	$0.00	$0.00
	Bellbrook FD	32	$0.00	20	$51,650.20	$76,192.00	$0.00	$0.00	32	$22,400.00	20	$51,650.20	$76,192.00	$0.00	$0.00
	Bellbrook Service	5	$0.00	0	$0.00	$0.00	$0.00	$0.00	5	$3,500.00	0	$0.00	$0.00	$0.00	$0.00
Cedarville Township															
	Cedarville FD	23	$0.00	14	$36,155.14	$53,334.40	$0.00	$0.00	23	$16,100.00	14	$36,155.14	$53,334.40	$0.00	$0.00
Cedarville Village															
	Cedarville PD	11	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	11	$7,700.00	5	$12,912.55	$19,048.00	$0.00	$0.00
Central State Univ.															
	Central State PD	41	$0.00	0	$0.00	$0.00	$0.00	$0.00	41	$28,700.00	0	$0.00	$0.00	$0.00	$0.00
	Central State EMS	4	$0.00	3	$7,747.53	$11,428.80	$0.00	$0.00	4	$2,800.00	3	$7,747.53	$11,428.80	$0.00	$0.00
				0							0				
Fairborn															
	Fairborn PD	6	$0.00	60	$154,950.60	$228,576.00	$0.00	$0.00	6	$4,200.00	60	$154,950.60	$228,576.00	$0.00	$0.00
	Fairborn FD	69	$0.00	14	$36,155.14	$53,334.40	$0.00	$0.00	69	$48,300.00	14	$36,155.14	$53,334.40	$0.00	$0.00
	Fairborn Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Fairborn Parks	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Fairborn GOV	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
GMH															
	GMH	3	$0.00	6	$15,495.06	$22,857.60	$0.00	$0.00	3	$2,100.00	6	$15,495.06	$22,857.60	$0.00	$0.00
Greene County															
	Animal Control	15	$0.00	0	$0.00	$0.00	$0.00	$0.00	15	$10,500.00	0	$0.00	$0.00	$0.00	$0.00
	Adult Probation	8	$0.00	0	$0.00	$0.00	$0.00	$0.00	8	$5,600.00	0	$0.00	$0.00	$0.00	$0.00
	Building	9	$0.00	0	$0.00	$0.00	$0.00	$0.00	9	$6,300.00	0	$0.00	$0.00	$0.00	$0.00
	Combined Health	0	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	0	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00
	Coroner	3	$0.00	1	$2,582.51	$3,809.60	$0.00	$0.00	3	$2,100.00	1	$2,582.51	$3,809.60	$0.00	$0.00
	EMA	5	$0.00	4	$10,330.04	$15,238.40	$0.00	$0.00	5	$3,500.00	4	$10,330.04	$15,238.40	$0.00	$0.00
	Greene MET	6	$0.00	1	$2,582.51	$3,809.60	$0.00	$0.00	6	$4,200.00	1	$2,582.51	$3,809.60	$0.00	$0.00
	Parks	62	$0.00	10	$25,825.10	$38,096.00	$0.00	$0.00	62	$43,400.00	10	$25,825.10	$38,096.00	$0.00	$0.00
	Plumbing	4	$0.00	0	$0.00	$0.00	$0.00	$0.00	4	$2,800.00	0	$0.00	$0.00	$0.00	$0.00
	Sheriff	151	$0.00	75	$193,688.25	$285,720.00	$0.00	$0.00	151	$105,700.00	75	$193,688.25	$285,720.00	$0.00	$0.00
	Sanitary	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Services	23	$0.00	0	$0.00	$0.00	$0.00	$0.00	23	$16,100.00	0	$0.00	$0.00	$0.00	$0.00

Greene County, Ohio

P25 Communications Proposal Comparison

Greene County Drug Task Force		4	$0.00	9	$23,242.59	$34,286.40	$0.00	$0.00	4	$2,800.00	9	$23,242.59	$34,286.40	$0.00	$0.00
Greene County Fire Chiefs		11	$0.00	0	$0.00	$0.00	$0.00	$0.00	11	$7,700.00	0	$0.00	$0.00	$0.00	$0.00
Jamestown															
	Jamestown PD	13	$0.00	0	$0.00	$0.00	$0.00	$0.00	13	$9,100.00	0	$0.00	$0.00	$0.00	$0.00
Jefferson Township															
	Jefferson Twp FD	23	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	23	$16,100.00	5	$12,912.55	$19,048.00	$0.00	$0.00
Miami Township															
	Miami Township FD	27	$0.00	13	$33,572.63	$49,524.80	$0.00	$0.00	27	$18,900.00	13	$33,572.63	$49,524.80	$0.00	$0.00
New Jasper Township															
	New Jasper FD	22	$0.00	8	$20,660.08	$30,476.80	$0.00	$0.00	22	$15,400.00	8	$20,660.08	$30,476.80	$0.00	$0.00
State of Ohio															
	ODNR	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Ohio EMA	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
Silvercreek Townhip															
	Silvercreek FD	22	$0.00	7	$18,077.57	$26,667.20	$0.00	$0.00	22	$15,400.00	7	$18,077.57	$26,667.20	$0.00	$0.00
Sugarcreek Township															
	Sugarcreek PD	30	$0.00	17	$43,902.67	$64,763.20	$0.00	$0.00	30	$21,000.00	17	$43,902.67	$64,763.20	$0.00	$0.00
	Sugarcreek FD	67	$0.00	15	$38,737.65	$57,144.00	$0.00	$0.00	67	$46,900.00	15	$38,737.65	$57,144.00	$0.00	$0.00
	Sugarcreek Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Sugarcreek GOV	5	$0.00	0	$0.00	$0.00	$0.00	$0.00	5	$3,500.00	0	$0.00	$0.00	$0.00	$0.00
Spring Valley Township															
	Spring Valley FD	30	$0.00	11	$28,407.61	$41,905.60	$0.00	$0.00	30	$21,000.00	11	$28,407.61	$41,905.60	$0.00	$0.00
Washington Twp.															
	WTFD	1	$0.00	0	$0.00	$0.00	$0.00	$0.00	1	$700.00	0	$0.00	$0.00	$0.00	$0.00
Wilburforce University															
	WU PD	13	$0.00	1	$2,582.51	$3,809.60	$0.00	$0.00	13	$9,100.00	1	$2,582.51	$3,809.60	$0.00	$0.00
Xenia City															
	Xenia PD	98	$0.00	18	$46,485.18	$68,572.80	$0.00	$0.00	98	$68,600.00	18	$46,485.18	$68,572.80	$0.00	$0.00
	Xenia FD	73	$0.00	34	$87,805.34	$129,526.40	$0.00	$0.00	73	$51,100.00	34	$87,805.34	$129,526.40	$0.00	$0.00
	Xenia Courts	3	$0.00	0	$0.00	$0.00	$0.00	$0.00	3	$2,100.00	0	$0.00	$0.00	$0.00	$0.00
	Xenia Homeland Security	3	$0.00	1	$2,582.51	$3,809.60	$0.00	$0.00	3	$2,100.00	1	$2,582.51	$3,809.60	$0.00	$0.00
	Xenia Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Xenia Gov	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
Xenia Township															
	Xenia Twp FD	66	$0.00	20	$51,650.20	$76,192.00	$0.00	$0.00	66	$46,200.00	20	$51,650.20	$76,192.00	$0.00	$0.00
	Xenia Twp Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
XWARN															
Yellow Spring Village															
	Yellow Springs PD	5	$0.00	0	$0.00	$0.00	$0.00	$0.00	5	$3,500.00	0	$0.00	$0.00	$0.00	$0.00
Wright State University											0				
	WSU PD	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Campus Services	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00

Greene County, Ohio
Table x-z: Subscriber Annual Fees for Use

P25 Communications Proposal Comparison

Government Entity	Agency	Number of Radios	W.S. Electronics (Harris) $150	MARCS (Motorola) FY2012 $27 7/1/11 - 6/30/12	MARCS (Motorola) FY2013 $66.72 7/1/12 - 6/30/13	MARCS (Motorola) FY2014 $148.32 7/1/13 - 6/30/14	MARCS (Motorola) FY2015 $180 7/1/14 - 6/30/15	MARCS (Motorola) FY2016 $240 7/1/15 - 6/30/16
Beavercreek City								
	Beavercreek PD	111	$16,650.00	$2,997.00	$7,405.92	$16,463.52	$19,980.00	$26,640.00
	Beavercreek Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Beavercreek Parks	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Beavercreek GOV	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Beavercreek Township								
	Beavercreek FD	180	$27,000.00	$4,860.00	$12,009.60	$26,697.60	$32,400.00	$43,200.00
	Beavercreek Service	20	$3,000.00	$540.00	$1,334.40	$2,966.40	$3,600.00	$4,800.00
	Beavercreek Gov	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
Bellbrook								
	Bellbrook PD	26	$3,900.00	$702.00	$1,734.72	$3,856.32	$4,680.00	$6,240.00
	Bellbrook FD	52	$7,800.00	$1,404.00	$3,469.44	$7,712.64	$9,360.00	$12,480.00
	Bellbrook Service	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
Cedarville Township								
	Cedarville FD	37	$5,550.00	$999.00	$2,468.64	$5,487.84	$6,660.00	$8,880.00
Cedarville Village								
	Cedarville PD	16	$2,400.00	$432.00	$1,067.52	$2,373.12	$2,880.00	$3,840.00
Central State Univ.								
	Central State PD	41	$6,150.00	$1,107.00	$2,735.52	$6,081.12	$7,380.00	$9,840.00
	Central State EMS	7	$1,050.00	$189.00	$467.04	$1,038.24	$1,260.00	$1,680.00
Fairborn								
	Fairborn PD	66	$9,900.00	$1,782.00	$4,403.52	$9,789.12	$11,880.00	$15,840.00
	Fairborn FD	90	$13,500.00	$2,430.00	$6,004.80	$13,348.80	$16,200.00	$21,600.00
	Fairborn Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Fairborn Parks	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Fairborn GOV	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
GMH								
	GMH	9	$1,350.00	$243.00	$600.48	$1,334.88	$1,620.00	$2,160.00
Greene County								
	Animal Control	15	$2,250.00	$405.00	$1,000.80	$2,224.80	$2,700.00	$3,600.00
	Adult Probation	8	$1,200.00	$216.00	$533.76	$1,186.56	$1,440.00	$1,920.00
	Building	9	$1,350.00	$243.00	$600.48	$1,334.88	$1,620.00	$2,160.00
	Combined Health	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
	Coroner	4	$600.00	$108.00	$266.88	$593.28	$720.00	$960.00
	EMA	9	$1,350.00	$243.00	$600.48	$1,334.88	$1,620.00	$2,160.00
	Greene MET	7	$1,050.00	$189.00	$467.04	$1,038.24	$1,260.00	$1,680.00
	Parks	72	$10,800.00	$1,944.00	$4,803.84	$10,679.04	$12,960.00	$17,280.00
	Plumbing	4	$600.00	$108.00	$266.88	$593.28	$720.00	$960.00
	Sheriff	226	$33,900.00	$6,102.00	$15,078.72	$33,520.32	$40,680.00	$54,240.00
	Sanitary	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Services	23	$3,450.00	$621.00	$1,534.56	$3,411.36	$4,140.00	$5,520.00
Greene County Drug Task Force		13	$1,950.00	$351.00	$867.36	$1,928.16	$2,340.00	$3,120.00
Greene County Fire Chiefs		11	$1,650.00	$297.00	$733.92	$1,631.52	$1,980.00	$2,640.00
Jamestown								

Greene County, Ohio

P25 Communications Proposal Comparison

Jamestown								
	Jamestown PD	13	$1,950.00	$351.00	$867.36	$1,928.16	$2,340.00	$3,120.00
Jefferson Township								
	Jefferson Twp FD	28	$4,200.00	$756.00	$1,868.16	$4,152.96	$5,040.00	$6,720.00
Miami Township								
	Miami Township FD	40	$6,000.00	$1,080.00	$2,668.80	$5,932.80	$7,200.00	$9,600.00
New Jasper Township								
	New Jasper FD	30	$4,500.00	$810.00	$2,001.60	$4,449.60	$5,400.00	$7,200.00
State of Ohio								
	ODNR	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Ohio EMA	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Silvercreek Townhip								
	Silvercreek FD	29	$4,350.00	$783.00	$1,934.88	$4,301.28	$5,220.00	$6,960.00
Sugarcreek Township								
	Sugarcreek PD	47	$7,050.00	$1,269.00	$3,135.84	$6,971.04	$8,460.00	$11,280.00
	Sugarcreek FD	82	$12,300.00	$2,214.00	$5,471.04	$12,162.24	$14,760.00	$19,680.00
	Sugarcreek Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sugarcreek GOV	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
Spring Valley Township								
	Spring Valley FD	41	$6,150.00	$1,107.00	$2,735.52	$6,081.12	$7,380.00	$9,840.00
Washington Twp.								
	WTFD	1	$150.00	$27.00	$66.72	$148.32	$180.00	$240.00
Wilburforce University								
	WU PD	14	$2,100.00	$31.50	$77.84	$173.04	$210.00	$280.00
Xenia City								
	Xenia PD	116	$17,400.00	$3,132.00	$7,739.52	$17,205.12	$20,880.00	$27,840.00
	Xenia FD	107	$16,050.00	$2,889.00	$7,139.04	$15,870.24	$19,260.00	$25,680.00
	Xenia Courts	3	$450.00	$81.00	$200.16	$444.96	$540.00	$720.00
	Xenia Homeland Security	4	$600.00	$108.00	$266.88	$593.28	$720.00	$960.00
	Xenia Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Xenia Gov	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Xenia Township								
	Xenia Twp FD	86	$12,900.00	$2,322.00	$5,737.92	$12,755.52	$15,480.00	$20,640.00
	Xenia Twp Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
XWARN		2	$300.00	$54.00	$133.44	$296.64	$360.00	$480.00
Yellow Spring Village								
	Yellow Springs PD	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
Wright State University								
	WSU PD	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Campus Services	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
		1724	**$258,600.00**	**$46,548.00**	**$115,025.28**	**$255,703.68**	**$310,320.00**	**$413,760.00**

Greene County, Ohio
Table Y: Total Costs with Agency Breakout

P25 Communications Proposal Comparison

6,710,726 7,472,748.90 5,619,276.70 6,381,299.60

Government Entity	Agency	Harris Proposal: Infrastructure	Existing Radio Upgrades	Harris Radio Replacements	Motorola Radio Replacements	Kenwood Radio Replacements	Rhelm Radio Replacements	Dispatch Consoles	Motorola Proposal: Infrastructure2	Existing Radio Upgrades3	Harris Radio Replacements4	Motorola Radio Replacements5	Kenwood Radio Replacements6	Rhelm Radio Replacements7	Dispatch Consoles8
	Totals	$4,128,951.70	$0.00	$1,603,738.71	$2,365,761.60	$0.00	$0.00	$978,035.95	$1,946,365.50	$730,800.00	$1,603,738.71	$2,365,761.60	$0.00	$0.00	$1,338,373.00
Beavercreek City															
	Beavercreek PD		$0.00	$286,658.61	$422,865.60	$0.00	$0.00	$225,700.60		$0.00	$286,658.61	$422,865.60	$0.00	$0.00	$306,052.00
	Beavercreek Service		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Beavercreek Parks		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Beavercreek GOV		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
Beavercreek Township															
	Beavercreek FD		$0.00	$296,988.65	$438,104.00	$0.00	$0.00			$10,500.00	$296,988.65	$438,104.00	$0.00	$0.00	
	Beavercreek Service		$0.00	$20,660.08	$30,476.80	$0.00	$0.00			$8,400.00	$20,660.08	$30,476.80	$0.00	$0.00	
	Beavercreek Gov		$0.00	$12,912.55	$19,048.00	$0.00	$0.00			$0.00	$12,912.55	$19,048.00	$0.00	$0.00	
Bellbrook															
	Bellbrook PD		$0.00	$12,912.55	$19,048.00	$0.00	$0.00	$75,233.53		$14,700.00	$12,912.55	$19,048.00	$0.00	$0.00	$130,028.00
	Bellbrook FD		$0.00	$51,650.20	$76,192.00	$0.00	$0.00			$22,400.00	$51,650.20	$76,192.00	$0.00	$0.00	
	Bellbrook Service		$0.00	$0.00	$0.00	$0.00	$0.00			$3,500.00	$0.00	$0.00	$0.00	$0.00	
Cedarville Township															
	Cedarville FD		$0.00	$36,155.14	$53,334.40	$0.00	$0.00			$16,100.00	$36,155.14	$53,334.40	$0.00	$0.00	
Cedarville Village															
	Cedarville PD		$0.00	$12,912.55	$19,048.00	$0.00	$0.00			$7,700.00	$12,912.55	$19,048.00	$0.00	$0.00	
											$0.00	$0.00	$0.00	$0.00	
Central State Univ.															
	Central State PD		$0.00	$0.00	$0.00	$0.00	$0.00			$28,700.00	$0.00	$0.00	$0.00	$0.00	
	Central State EMS		$0.00	$7,747.53	$11,428.80	$0.00	$0.00			$2,800.00	$7,747.53	$11,428.80	$0.00	$0.00	
Fairborn															
	Fairborn PD		$0.00	$154,950.60	$228,576.00	$0.00	$0.00	$225,700.60		$4,200.00	$154,950.60	$228,576.00	$0.00	$0.00	$335,556.00
	Fairborn FD		$0.00	$36,155.14	$53,334.40	$0.00	$0.00			$48,300.00	$36,155.14	$53,334.40	$0.00	$0.00	
	Fairborn Service		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Fairborn Parks		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Fairborn GOV		$0.00	$0.00	$0.00	$0.00	$0.00				$0.00	$0.00	$0.00	$0.00	
GMH															
	GMH		$0.00	$15,495.06	$22,857.60	$0.00	$0.00			$2,100.00	$15,495.06	$22,857.60	$0.00	$0.00	
Greene County (With Voice Recorder)		$4,128,951.70						$150,467.08	$1,946,365.50						
	Animal Control		$0.00	$0.00	$0.00	$0.00	$0.00			$10,500.00	$0.00	$0.00	$0.00	$0.00	
	Adult Probation		$0.00	$0.00	$0.00	$0.00	$0.00			$5,600.00	$0.00	$0.00	$0.00	$0.00	
	Building		$0.00	$0.00	$0.00	$0.00	$0.00			$6,300.00	$0.00	$0.00	$0.00	$0.00	
	Combined Health		$0.00	$12,912.55	$19,048.00	$0.00	$0.00			$0.00	$12,912.55	$19,048.00	$0.00	$0.00	
	Coroner		$0.00	$2,582.51	$3,809.60	$0.00	$0.00			$2,100.00	$2,582.51	$3,809.60	$0.00	$0.00	
	EMA		$0.00	$10,330.04	$15,238.40	$0.00	$0.00			$3,500.00	$10,330.04	$15,238.40	$0.00	$0.00	
	Greene MET		$0.00	$2,582.51	$3,809.60	$0.00	$0.00			$4,200.00	$2,582.51	$3,809.60	$0.00	$0.00	
	Parks		$0.00	$25,825.10	$38,096.00	$0.00	$0.00			$43,400.00	$25,825.10	$38,096.00	$0.00	$0.00	
	Plumbing		$0.00	$0.00	$0.00	$0.00	$0.00			$2,800.00	$0.00	$0.00	$0.00	$0.00	
	Sheriff		$0.00	$193,688.25	$285,720.00	$0.00	$0.00			$105,700.00	$193,688.25	$285,720.00	$0.00	$0.00	
	Sanitary		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Services		$0.00	$0.00	$0.00	$0.00	$0.00			$16,100.00	$0.00	$0.00	$0.00	$0.00	
Greene County Drug Task Force			$0.00	$23,242.59	$34,286.40	$0.00	$0.00			$2,800.00	$23,242.59	$34,286.40	$0.00	$0.00	
Greene County Fire Chiefs			$0.00	$0.00	$0.00	$0.00	$0.00			$7,700.00	$0.00	$0.00	$0.00	$0.00	
Jamestown															
	Jamestown PD		$0.00	$0.00	$0.00	$0.00	$0.00			$9,100.00	$0.00	$0.00	$0.00	$0.00	

Greene County, Ohio

P25 Communications Proposal Comparison

Jefferson Township													
	Jefferson Twp FD	$0.00	$12,912.55	$19,048.00	$0.00	$0.00		$16,100.00	$12,912.55	$19,048.00	$0.00	$0.00	
									$0.00	$0.00	$0.00	$0.00	
Miami Township													
	Miami Township FD	$0.00	$33,572.63	$49,524.80	$0.00	$0.00		$18,900.00	$33,572.63	$49,524.80	$0.00	$0.00	
									$0.00	$0.00	$0.00	$0.00	
New Jasper Township													
	New Jasper FD	$0.00	$20,660.08	$30,476.80	$0.00	$0.00		$15,400.00	$20,660.08	$30,476.80	$0.00	$0.00	
State of Ohio													
	ODNR	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Ohio EMA	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
Silvercreek Township													
	Silvercreek FD	$0.00	$18,077.57	$26,667.20	$0.00	$0.00		$15,400.00	$18,077.57	$26,667.20	$0.00	$0.00	
Sugarcreek Township													
	Sugarcreek PD	$0.00	$43,902.67	$64,763.20	$0.00	$0.00	$150,467.06	$21,000.00	$43,902.67	$64,763.20	$0.00	$0.00	$206,259.00
	Sugarcreek FD	$0.00	$38,737.65	$57,144.00	$0.00	$0.00		$46,900.00	$38,737.65	$57,144.00	$0.00	$0.00	
	Sugarcreek Service	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Sugarcreek GOV	$0.00	$0.00	$0.00	$0.00	$0.00		$3,500.00	$0.00	$0.00	$0.00	$0.00	
Spring Valley Township													
								$0.00	$0.00	$0.00	$0.00	$0.00	
	Spring Valley FD	$0.00	$28,407.61	$41,905.60	$0.00	$0.00		$21,000.00	$28,407.61	$41,905.60	$0.00	$0.00	
Washington Twp.													
	WTFD	$0.00	$0.00	$0.00	$0.00	$0.00		$700.00	$0.00	$0.00	$0.00	$0.00	
Wilburforce University													
	WU PD	$0.00	$2,582.51	$3,809.60	$0.00	$0.00		$9,100.00	$2,582.51	$3,809.60	$0.00	$0.00	
Xenia City													
		$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Xenia PD	$0.00	$46,485.18	$68,572.80	$0.00	$0.00	$150,467.08	$58,600.00	$46,485.18	$68,572.80	$0.00	$0.00	$360,478.00
	Xenia FD	$0.00	$87,805.34	$129,526.40	$0.00	$0.00		$51,100.00	$87,805.34	$129,526.40	$0.00	$0.00	
	Xenia Courts	$0.00	$0.00	$0.00	$0.00	$0.00		$2,100.00	$0.00	$0.00	$0.00	$0.00	
	Xenia Homeland Security	$0.00	$2,582.51	$3,809.60	$0.00	$0.00		$2,100.00	$2,582.51	$3,809.60	$0.00	$0.00	
	Xenia Service	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Xenia Gov	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
Xenia Township													
	Xenia Twp FD	$0.00	$51,650.20	$76,192.00	$0.00	$0.00		$46,200.00	$51,650.20	$76,192.00	$0.00	$0.00	
	Xenia Twp Service	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
XWARN		$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
Yellow Spring Village													
	Yellow Springs PD	$0.00	$0.00	$0.00	$0.00	$0.00		$3,500.00	$0.00	$0.00	$0.00	$0.00	
Wright State University													
	WSU PD	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Campus Services	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Project Budget

Sources of Funds

LGIF Request:		$400,000
Cash Match (List Sources Below):		
Source:	City of Xenia - Income Tax	$662,000
Source:	City of Bellbrook - Property tax	$142,700
Source:	Xenia Township - Property Tax	$61,200
Source:	Sugarcreek Township -Property Tax	$160,600
In-Kind Match (List Sources Below):		
Source:		
Source:		
Source:		
Total Match:		$1,026,500
Total Sources:		$1,426,500

Uses of Funds

		Amount	Revenue Source
Consultant Fees:			
Legal Fees:			
Other:	Portable Radios	$630,000	Property & Income Tax
Other:	Mobile Radios	$276,500	Property & Income Tax
Other:	Dual Band Radios	$75,000	Property & Income Tax
Other:	Upgrade Radios	$112,000	Property & Income Tax
Other:	Dispatch Radio Consoles	$300,000	Property & Income Tax
Other:	Mobile Data Terminals	$24,000	Property & Income Tax
Other:	Voice & Tone Pagers	$4,000	Property & Income Tax
Other:	Antenna Upgrades	$5,000	Property & Income Tax
Total Uses:		$1,426,500	
Local Match Percentage:		71.96%	

* Please note that this match percentage will be included in your grant/loan agreement and cannot be changed after awards are made.

Local Match Percentage = (Match Amount/Project Cost) * 100 (10% match required)

☐ 10-39.99% (1 point) ☐ 40-69.99% (3 points) ☑ 70% or greater (5 points)

Project Budget Narrative: Use this space to justify expenses (1200 character max).

To implement this project, the Collaborative Partners will need to spend an estimated $1,426,500 in capital expenses in 2013. These expenses include the replacement of existing portable, mobile and dual band radios, the upgrade of current radios to the P-25 standard, the replacement of existing dispatch radio consoles, the replacement of existing mobile data terminals and other technology upgrades. A breakdown of the capital purchases by Collaborative Partner can be found in the attached document.
The Collaborative Partners are anticipating providing a 70% match for the LGIF loan funds requested. Each Partner is committed to the long term success of this project and is will to use significant local tax dollars to support it.

AGREEMENT ON ADMINSTRATION, DISTRIBUTION AND REPAYMENT OF LOCAL GOVERNMENT INNOVATION FUND LOAN

This is an agreement by and between the Xenia City Council (Xenia), the Bellbrook City Council (Bellbrook), the Xenia Township Trustees (Xenia Twp.), and the Sugarcreek Township Trustees (Sugarcreek Twp.), all being located within Greene County, Ohio, and who collectively shall be referred to hereinafter as the "Collaborative Partners."

This agreement is entered into by the authorized representative of each party and shall become effective on the date of the last signature.

WHEREAS, an application ("Application") will be submitted to the State of Ohio Local Government Innovation Council ("Council"), on behalf of the Collaborative Partners, to obtain financing from the Local Government Innovation Fund ("LGIF") for assistance in transitioning public safety radio services to the Ohio Multi-Agency Radio Communication System ("project"); and

WHEREAS, the Application to be submitted to the Council on behalf of the Collaborative Partners will seek a loan award in the amount of $400,000.00; and

WHEREAS, Xenia, in accordance with LGIF Program Policies and on behalf of the Collaborative Partners, has been designated as the recipient of the loan from the LGIF and, as such, will be responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the project, including binding agreements among the Collaborative Partners; and

WHEREAS, Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners provided that the Collaborative Partners are willing to agree to the following:

1. Use its portion of the loan for the specific purposes outlined in application for the Project;

2. Use its portion of the loan in accordance with all rules and regulations imposed by the Council and the terms and conditions of any loan documents required by the Council or LGIF;

3. Cooperate in the completion of the Project; and

4. Repay its portion of the loan in accordance with this agreement.

NOW, IN ACCORDANCE WITH THE TERMS OF THIS AGREEMENT, THE PARTIES HEREBY AGREE AS FOLLOWS:

1. Xenia, on behalf of the Collaborative Partners, agrees to accept the award and coordinate the distribution of the loan from the LGIF in the estimated amount of $400,000.00 for the sole purpose of funding the Project in accordance with the Application.

2. Bellbrook, Xenia Twp., and Sugarcreek Twp. acknowledge that the loan funds will be paid by the LGIF to Xenia as the LGIF award recipient and that Xenia will distribute the funds among the Collaborative Partners indicated and requested in the Application. The parties agree that the funds received shall be segregated into a separate account and used solely for the Project. Said funds shall be maintained and accounted for in a manner equal to the maintenance and accounting of other public funds as required by the laws of the State of Ohio.

3. Bellbrook, Xenia Twp., and Sugarcreek Twp., each agree to pay to Xenia that portion of the loan which each entity receives from the LGIF as distributed by Xenia. Said repayment is to be made without interest, in equal installments on a quarterly basis over a period of ten (10) years, with the first payment being due one year after the date of the final disbursement of the loan amount by the LGIF to Xenia. Xenia will provide each of the Collaborative Partners with the date of its receipt of that final disbursement and a schedule of the dates on which payments are due to Xenia; Said payments shall be without demand.

4. The parties agree to adopt appropriate legislation authorizing the execution of this agreement and to encumber sufficient funds as required by law to repay their share of the loan proceeds as required by this Agreement.

5. In accordance with the Application, Collaborative Partners agree to provide matching funds through as indicated in the Application;

6. In the event that any one or more of the Collaborative Partners declines to accept their portion of the loan, said amount shall be retained by Xenia and either returned to the LGIF or used as directed by the Council. Any such declination of acceptance shall not affect the validity of this Agreement or the obligations of the remaining Collaborative Partners under the terms of this agreement.

7. This agreement constitutes the parties' entire understanding and there are no representations, oral or written, which have not been incorporated herein.

8. The Agreement may be executed in counterparts by the various parties. Executed counterparts shall be valid in the same manner as though all parties to the Agreement had executed the same instrument.

IN WITNESS WHEREOF, AUTHORIZED REPRESENTATIVES OF THE PARTIES HAVE EXECUTED THIS AGREEMENT ON THE DATES SET FORTH.

CITY OF XENIA

James W. Percival, Xenia City Manager

Authorized by Resolution No. 12-EE
Adopted 11 / 20/2012

CITY OF BELLBROOK

Mark Schlagheck, Bellbrook City Manager

Authorized by Resolution No. 2012-BB
Adopted 11 / 26/2012

XENIA TOWNSHIP

Alan Stock, Xenia Twp Administrator

Authorized by Resolution No. 2012-310
Adopted 11 / 15/2012

SUGARCREEK TOWNSHIP

Barry Tiffany, Sugarcreek Twp Administrator

Authorized by Resolution No. 2012.11.19.05
Adopted 11 / 19/2012

Approved as to form:

Ronald C. Lewis, Law Director
City of Xenia

		City of Xenia		City of Bellbrook		Sugarcreek Township		Xenia Township		Total	
		QTY	Total	QTY	Total	QTY	Total	QTY	Total	QTY	Total
Portable Radios	$ 3,500.00	118	$ 413,000.00	30	$ 105,000.00	32	$ 112,000.00	0	$ -	180	$ 630,000.00
Mobile Radios	$ 3,500.00	52	$ 182,000.00	19	$ 66,500.00	0	$ -	8	$ 28,000.00	79	$ 276,500.00
Dual Band Radios	$ 5,000.00	0	$ -	0	$ -	0	$ -	15	$ 75,000.00	15	$ 75,000.00
Upgrades to Existing Radios	$ 700.00	10	$ 7,000.00	16	$ 11,200.00	98	$ 68,600.00	36	$ 25,200.00	160	$ 112,000.00
Mobile Data Terminals w/ Accessories	$ 3,000.00	0	$ -	0	$ -	0	$ -	8	$ 24,000.00	8	$ 24,000.00
Voice & Tone Pagers	$ 400.00	0	$ -	0	$ -	0	$ -	10	$ 4,000.00	10	$ 4,000.00
Antenna Upgrades	$ 5,000.00	0	$ -	0	$ -	0	$ -	1	$ 5,000.00	1	$ 5,000.00
Dispatch Radio Console (1 position)	$ 60,000.00	0	$ -	1	$ 60,000.00	0	$ -	0	$ -	1	$ 60,000.00
Dispatch Radio Console (2 position)	$ 80,000.00	0	$ -	0	$ -	1	$ 80,000.00	0	$ -	1	$ 80,000.00
Dispatch Radio Console (4 position)	$ 160,000.00	1	$ 160,000.00	0	$ -	0	$ -	0	$ -	1	$ 160,000.00
			$ 762,000.00		$ 242,700.00		$ 260,600.00		$ 161,200.00		$1,426,500.00
Less: LGIF Loan Amount			$ 100,000.00		$ 100,000.00		$ 100,000.00		$ 100,000.00		$ 400,000.00
Local Match Amount			$ 662,000.00		$ 142,700.00		$ 160,600.00		$ 61,200.00		$1,026,500.00

CITY OF BELLBROOK, OHIO

RESOLUTION NO. 2012-BB

A RESOLUTION AUTHORIZING THE CITY MANAGER TO FILE A JOINT APPLICATION FOR A LOCAL GOVERNMENT INNOVATION FUND LOAN FROM THE OHIO DEPARTMENT OF DEVELOPMENT.

WHEREAS, an application will be submitted to the State of Ohio Local Government Innovation Council on behalf of the City of Bellbrook, Sugarcreek Township, Xenia Township and the City of Xenia ("Collaborative Partners") to obtain financing from the Local Government Innovation Fund ("LGIF") for the migration to a P25 Ohio Multi-Agency Radio Communications System ("Project"); and

WHEREAS, the application submitted to the LGIF on behalf of the Collaborative Partners was for a loan not to exceed $500,000; and

WHEREAS, in accordance with the LGIF Program Policies, the City of Xenia, on behalf of the Collaborative Partners, was designated as the recipient of the loan from the LGIF and, as such, is responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the Project, including binding agreements among the Collaborative Partners; and

WHEREAS, City of Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners.

NOW, THEREFORE, THE CITY OF BELLBROOK HEREBY RESOLVES:

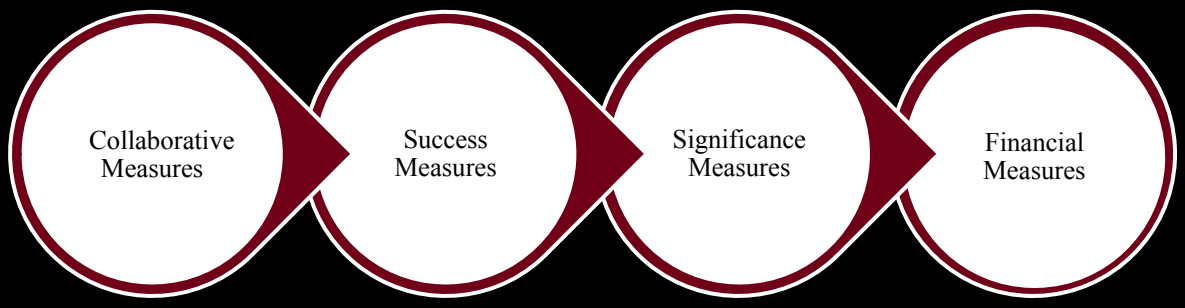
Section 1. That the City Manager is hereby authorized to file a joint application for a Local Government Innovation Fund loan from the Ohio Department of Development.

Section 2. That the City Manager is hereby authorized to enter into an agreement with the Collaborative Partners agreeing to the acceptance and use of the loan funds obtained by the City of Xenia from the LGIF and further agreeing to repay said funds to the City of Xenia in accordance with the terms of said agreement.

Section 3. That this resolution shall take effect and be in force forthwith.

Robert L. Baird, Mayor

Jill D. Rosner, Clerk of Council



Round τ: Application Form

Local Government Innovation Fund

Step One: Fill out this Application Form in its entirety.

Step Two: Fill out the online submission form and submit your application materials. All supplemental application materials should be combined into one file for submission.

LGIF: Applicant Profile	
Lead Applicant	City of Xenia
Project Name	Greene County Cooperative Initiative
Type of Request	Loan
Funding Request	
JobsOhio Region	Central
Number of Collaborative Partners	4

Office of Redevelopment
Website: http:// ÄÅÖÅÌÏÐ Í ÅÎÔ‰ÏÈÉÏ‰ÇÏÖ™ÅÓ™ÅÓ¸ÌÏÅÅÌÇÏÖ£ÕÎÄ‰ÈÔ Í
Email: LGIF@development.ohio.gov
Phone: 614 | 995 2292

Lead Applicant	City of Xenia	**Round 4**	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Lead Applicant

Mailing Address:	Address Line 1	Brent Merriman			
	Address Line 2	101 North Detroit Street			
	City	Xenia	State	Oh	Zip Code	45459
City, Township or Village	City		Population (2010)	25,719
County	Greene		Population (2010)	161,573
Did the lead applicant provide a resolution of support?	✔ Yes (Attached) ☐ No (In Process)			

Project Contact

Complete the section below with information for the individual to be contacted on matters involving this application.

Project Contact	Brent Merriman		Title	Asst. City Manager
Mailing Address:	Address Line 1	101 N. Detroit Street			
	Address Line 2				
	City	Xenia	State	Oh	Zip Code	45385
Email Address	bmerriman@ci.xenia.oh.us		Phone Number	(937) 376-7231

Fiscal Officer

Complete the section below with information for the entity and individual serving as the fiscal agent for the project.

Fiscal Officer	Mark A. Bazelak		Title	Financial Director
Mailing Address:	Address Line 1	101 N. Detroit			
	Address Line 2				
	City	Xenia	State	Oh	Zip Code	45385
Email Address	mbazelak@ci.xenia.oh.us		Phone Number	(937) 376-7235
Is your organization registered in OAKS as a vendor?	☐ Yes ☐ No			

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of	Loan

Single Applicant	
Is your organization applying as a single entity?	☐ Yes ☑ No
Participating Entity: (1 point) for single applicants	**0**

Collaborative Partners	
Does the proposal involve other entities acting as collaborative partners?	☑ Yes ☐ No

Applicants applying with a collaborative partner are required to show proof of the partnership with a partnership agreement signed by each partner and resolutions of support from the governing entities. If the collaborative partner does not have a governing entity, a letter of support from the partnering organization is sufficient. Include these documents in the supporting documents section of the application.

In the section below, applicants are required to identify population information and the nature of the partnership.

Each collaborative partner should also be clearly and separately identified on pages 4-5.

Number of Collaborative Partners who signed the partnership agreement, and provided resolutions of support.	4
Participating Entity: (5 points) allocated to projects with collaborative partners.	**5**

Population		
The applicant is required to provide information from the 2010 U.S. Census information, available at: http://factfinder2.census.gov/		
Does the applicant (or collaborative partner) represent a city, township or village with a population of less than 20,000 residents?	☑ Yes ☐ No	
	List Entity	
	Xenia	
	Municipality/Township	Population
	Xenia	25,719
Does the applicant (or collaborative partner) represent a county with a population of less than 235,000 residents?	☑ Yes ☐ No	
	List Entity	
	County	Population
	Greene	161,573
Population: (3-5 points) determined by the smallest population listed in the application. Applications from (or collaborating with) small communities are preferred.	**5**	

Section 2 Collaborative Partners

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Nature of Partnership (2000 character limit)

As agreed upon in the partnership agreement, please identify the nature of the partnership, and explain how the main applicant and the partners will work together on the proposed project.

Throughout much of 2012, the Collaborative Partners have been jointly researching and considering alternatives related to public safety communications issues, as well as to explore concepts for other areas of partnership on mutual problems. Our partners have been working closely together to draft the necessary information for this loan application and to develop implementation plans for communication system transition. Among other cooperative implementation activities, our partnership will conduct a joint RFP for communications equipment to improve our purchasing power and competitiveness.

While we consider ourselves equal participants of this cooperative, the group has elected to have the City of Xenia, as the largest of the partners, serve as the lead applicant and coordinator of the loan administration process as detailed later in this application. Implementation of the project itself will involve all Collaborative Partners working cooperatively on radio RFP and purchasing, as well as with other component selection. As an off-shoot of this project, Partners are also in the early stages of exploring other joint service delivery alternatives that could serve to leverage an even greater efficiency and collaborative effect in the near future. Our Partners believe award of this loan will serve as both an important milestone in our joint efforts to date, but will also serve as a springboard for greater cooperation moving forward.

List of Partners

The applicant applying with collaborative partners (defined in §1.03 of the LGIF Policies) must include the following information for each applicant:

- **Name of collaborative partners**
- **Contact Information**
- **Population data (derived from the 2010 U.S. Census)**

If the project involves more than 12 collaborative partners, additional forms are available on the LGIF website.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Collaborative Partners Number 1	City of Bellbrook								
Address Line 1	15 East Franklin Street					Popuation			
Address Line 2						Municipality /Township	Municipality	Population	6,943
City	Bellbrook	State	Oh	Zip Code	45305	County	Greene	Population	161,573
Email Address	m.schlagheck@cityofbellbrook.org					Phone Number	(937) 848-4666		
Resolution of Support	✔ Yes ☐ No					Signed Agreement	✔ Yes ☐ No		

Collaborative Partners Number 2	Xenia Township								
Address Line 1	8 Brush Row Department					Population			
Address Line 2						Municipality /Township	Township	Population	6,537
City	Xenia	State	Oh	Zip Code	45385	County	Greene	Population	161,573
Email Address	astock@xeniatownship.org					Phone Number	(937) 372-0859		
Resolution of Support	✔ Yes ☐ No					Signed Agreement	✔ Yes ☐ No		

Collaborative Partners Number 3	Sugarcreek Township								
Address Line 1	2090 Ferry Road					Population			
Address Line 2						Municipality /Township	Township	Population	8,041
City	Bellbrook	State	Oh	Zip Code	45305	County	Greene	Population	161,573
Email Address	btiffany@sugarcreektownship.com					Phone Number	(937) 848-7407		
Resolution of Support	✔ Yes ☐ No					Signed Agreement	✔ Yes ☐ No		

Collaborative Partners Number 4									
Address Line 1						Population			
Address Line 2						Municipality /Township		Population	
City		State		Zip Code		County		Population	
Email Address						Phone Number			
Resolution of Support	☐ Yes ☐ No					Signed Agreement	☐ Yes ☐ No		

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Collaborative Partners Number 5								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 6								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 7								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 8								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Collaborative Partners Number 9								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 10								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 11								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 12								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Identification of the Type of Award	Planning Study
Targeted Approach	Efficiency

Project Description (4000 character limit)

Please provide a general description of the project. The information provided will be used for council briefings, program, and marketing materials.

To upgrade the existing radio infrastructure, including portables, consoles and ancillary equipment allowing the migration to MARCS for The City of Xenia, The City of Bellbrook, Xenia Township and Sugarcreek Township from the end-of-life Harris EDACS radio system in Greene County.

This will reduce long-term system infrastructure maintenance costs through consolidation with the State-wide system, and allow participating agencies to purchase compatible P25 radio equipment from multiple vendors, rather than a single-source provider.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Past Success	✔ Yes ☐ No
Past Success (5 points)	**5**

Provide a summary of past efforts to implement a project to improve efficiency, implement shared services, coproduction, or a merger. (1000 character limit)

Each of our Collaborative Partners can cite examples of past success; however, we lift up specifically collaborative efforts to develop a Public Safety Information Sharing Network and oversight structure among our partners and other Greene County safety entities. Recent successes with this continuing effort include purchase and implementation of new public safety record keeping and dispatching software and group employment of a technical director to oversee technological side of public safety communications. Such efforts have been successful in achieving greater operational reliability, effectiveness and efficiency among partnering safety agencies throughout Greene County.

Scalable/Replicable Proposal	☐ Scalable ☐ Replicable ✔ Both
Scalable/Replicable (10 points)	**10**

Provide a summary of how the applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments. (1000 character limit)

Once completed, this project's migration plan will demonstrate another manner in which local agencies can migrate from their legacy land-mobile radio systems to Ohio's MARCS. The migration plan and path will provide guidance for consideration for both suburban and rural public safety and service agencies, as well as meeting the specialized needs of an educational institution.

Probability of Success	✔ Yes ☐ No
Probability of Success (5 points)	**5**

Provide a summary of the likelihood of the grant study recommendations being implemented. Applicants requesting a loan should provide a summary of the probability of savings from the loan request. (1000 character limit)

This project carries a high probability of success, based upon previous MARCS implementations. The MARCS program has expanded significantly since its initial implementation in 2002-growing from 10 State agencies to 700 State, Local and Federal agencies in 2010. The MARCS program area has successfully brought hundreds of agencies to the system in a variety of implementation plans.
The core of the MARCS success is based upon planning, shared infrastructure costs and local agency participation. Currently, Motorola (the infrastructure vendor) has guaranteed 30 years of hardware and software support for MARCS, beginning in 2010. In addition, the shared cost of infrastructure investments, among the 700 agencies and almost 50,000 subscribers, is manageable for a sub-county sized agency to budget. Finally, system flexibility to provide multiple solution options to customers allows local agencies to buy-in at a level that is manageable and meets that agency's needs.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Performance Audit Implementation/Cost Benchmarking	☐ Yes ☑ No
Performance Audit/Benchmarking (5 points)	**0**

If the project is the result of recommendations from a performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code or a cost benchmarking study, please attach a copy with the supporting documents. In the section below, provide a summary of the performance audit or cost benchmarking study. (1000 character limit)

Economic Impact	☑ Yes ☐ No
Economic Impact (5 points)	**5**

Provide a summary of how the proposal will promote a business environment (through a private business relationship) and/or provide for community attraction. (1000 character limit)

As the participating communities in this proposed project grow with the increases in business and population, their citizens will demand improved public safety and services. The need for land-mobile radio communications between Local and State resources is critical for delivery of those services in the most efficient and effective manner possible. By migrating to Ohio MARCS, the participating communities will leverage their current communications investments against those already made by the State and improve both Local and State systems as a result.

Response to Economic Demand	☐ Yes ☑ No
Response to Economic Demand (5 points)	**0**

Provide a summary of how the project responds to substantial changes in economic demand for local or regional government services. The narrative should include a description of the current service level. (1000 character limit)

Budget Information

General Instructions

•Both the Project Budget and Program Budgets are required to be filled out in this form.

•Consolidate budget information to fit in the form. Additional budget detail may be provided in the budget narrative or in an attachment in Section 5: Supplemental Information.

Project Budget:

- The Project Budget justification must be explained in the Project Budget Narrative section of the application. This section is also used to explain the reasoning behind any items on the budget that are not self explanatory, and provide additonal detail about project expenses.
- The Project Budget should be for the period that covers the entire project. The look-back period for in-kind contributions is two (2) years. These contributions are considered a part of the total project costs.
- For the Project Budget, indicate which entity and revenue source will be used to fund each expense. This information will be used to help determine eligible project expenses.
- Please provide documentation of all in-kind match contributions in the supporting documents section. For future in-kind match contributions, supporting documentation will be provided at a later date.

Program Budget:

- Six (6) years of Program Budgets should be provided. The standard submission should include three years previous budgets (actual), and three years of projections including implementation of the proposed project. A second set of three years of projections (one set including implementation of this program, and one set where no shared services occurred) may be provided in lieu of three years previous if this does not apply to the proposed project.
- Please use the Program Budget Narrative section to explain any unusual activities or expenses, and to defend the budget projections. If the budget requires the combining of costs on the budget template, please explain this in the narrative.

Return on Investment:

- A Return on Investment calculation is required, and should reference cost savings, cost avoidance and/or increased revenues indicated in the budget projection sections of the application. Use the space designated for narrative to justify this calculation, using references when appropriate.

For Loan Applications only:

- Using the space provided, outline a loan repayment structure.
- Attach three years prior financial documents related to the financial health of the lead applicant (balance sheet, income statement, and a statement of cash flows).

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Project Budget

Sources of Funds

LGIF Request:		$400,000
Cash Match (List Sources Below):		
Source:	City of Xenia - Income Tax	$662,000
Source:	City of Bellbrook - Property tax	$142,700
Source:	Xenia Township - Property Tax	$61,200
Source:	Sugarcreek Township -Property Tax	$160,600
In-Kind Match (List Sources Below):		
Source:		
Source:		
Source:		
Total Match:		$1,026,500
Total Sources:		$1,426,500

Uses of Funds

		Amount	Revenue Source
Consultant Fees:			
Legal Fees:			
Other:	Portable Radios	$630,000	Property & Income Tax
Other:	Mobile Radios	$276,500	Property & Income Tax
Other:	Dual Band Radios	$75,000	Property & Income Tax
Other:	Upgrade Radios	$112,000	Property & Income Tax
Other:	Dispatch Radio Consoles	$300,000	Property & Income Tax
Other:	Mobile Data Terminals	$24,000	Property & Income Tax
Other:	Voice & Tone Pagers	$4,000	Property & Income Tax
Other:	Antenna Upgrades	$5,000	Property & Income Tax
Total Uses:		$1,426,500	
Local Match Percentage:		71.96%	

* Please note that this match percentage will be included in your grant/loan agreement and cannot be changed after awards are made.

Local Match Percentage = (Match Amount/Project Cost) * 100 (10% match required)

☐ 10-39.99% (1 point) ☐ 40-69.99% (3 points) ☑ 70% or greater (5 points)

Project Budget Narrative: Use this space to justify expenses (1200 character max).

To implement this project, the Collaborative Partners will need to spend an estimated $1,426,500 in capital expenses in 2013. These expenses include the replacement of existing portable, mobile and dual band radios, the upgrade of current radios to the P-25 standard, the replacement of existing dispatch radio consoles, the replacement of existing mobile data terminals and other technology upgrades. A breakdown of the capital purchases by Collaborative Partner can be found in the attached document.
The Collaborative Partners are anticipating providing a 70% match for the LGIF loan funds requested. Each Partner is committed to the long term success of this project and is will to use significant local tax dollars to support it.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Program Budget

Actual ☐ Projected ☑	FY 2013	FY 2014	FY 2015
Expenses	**Amount**	**Amount**	**Amount**
Salary and Benefits			
Contract Services		$44,200	$44,200
Occupancy (rent, utilities, maintenance)			
Training and Professional Development			
Insurance			
Travel			
Capital and Equipment Expenses	$1,426,500	$0	$0
Supplies, Printing, Copying, and Postage			
Evaluation			
Marketing			
Conferences, meetings, etc.			
Administration			
***Other -** MARCS Subsrciber Fees	$0	$106,080	$106,080
***Other -**			
***Other -**			
TOTAL EXPENSES	$1,426,500	$150,280	$150,280
	Revenues	**Revenues**	**Revenues**
Contributions, Gifts, Grants, and Earned Revenue			
Local Government: Income Tax	$662,000	$61,200	$61,200
Local Government: Property Tax	$364,500	$89,080	$89,080
Local Government:			
State Government			
Federal Government			
**Other -* LGIF Loan	$400,000	$0	$0
**Other -*			
**Other -*			
Membership Income			
Program Service Fees			
Investment Income			
TOTAL REVENUES	$1,426,500	$150,280	$150,280

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Program Budget

Actual ☐ Projected ✔	FY 2013	FY 2014	FY 2015
Expenses	**Amount**	**Amount**	**Amount**
Salary and Benefits			
Contract Services		$44,200	$44,200
Occupancy (rent, utilities, maintenance)			
Training and Professional Development			
Insurance			
Travel			
Capital and Equipment Expenses	$3,400,000	$0	$0
Supplies, Printing, Copying, and Postage			
Evaluation			
Marketing			
Conferences, meetings, etc.			
Administration			
***Other -** Subscriber Fees		$66,300	$66,300
***Other -**			
***Other -**			
TOTAL EXPENSES	$3,400,000	$110,500	$110,500
	Revenues	**Revenues**	**Revenues**
Contributions, Gifts, Grants, and Earned Revenue			
Local Government: Income Tax	$2,000,000	$45,000	$45,000
Local Government: Property Tax	$1,400,000	$65,500	$65,500
Local Government:			
State Government			
Federal Government			
**Other -*			
**Other -*			
**Other -*			
Membership Income			
Program Service Fees			
Investment Income			
TOTAL REVENUES	$3,400,000	$110,500	$110,500

Lead Applicant	City of Xenia	**Round 4**	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Program Budget

Use this space to justify the program budget and/or explain any unusual revenues or expenses (6000 characters max).

The Collaborative Partners of this loan application have used the Greene County 800 Mhz radio system to provide radio communications to its public safety and public service agencies. In 2012, Greene County decided that it would no longer support this 800 Mhz radio system after 12/31/2013. The Collaborative Partners were left with two choices.

The first option was to partner together and join the MARCS radio system. This option would require the replacement or upgrade of all mobile and portable radios for use on the MARCS system. In addition, there would also be an annual per radio subscriber fee for the MARCS system. Finally, there would be the annual maintenance cost of the radios.

The second option was to partner together and upgrade the existing 800 Mhz radio system in southern Greene County. This option would require the installation of, at least, a 5 channel, 6 site simulcast system. In addition, there would also be an annual per radio subscriber fee for the new system. Finally, there would be the annual maintenance cost of the radio.

On page 13 of this application, the three year projection for Option #1 is included. This option would cost the Collaborative Partners an estimated $1,727,060 over the next three years. The majority of this expense is in capital expenses for the replacement of radios and the replacement of dispatch radio consoles.

On page 14 of this application, the three year projection for Option #2 is included. This option would cost the Collaborative Partners an estimated $3,621,000 over the next three years. The majority of this expense is in capital expenses for the installation of a new 5 channel, 6 site simulcast radio system.

Section 4: Financial Information Scoring

- [x] (5 points) Applicant provided complete and accurate budget information and narrative justification for a total of six fiscal years.
- [ ] (3 points) Applicant provided complete and accurate budget information and for at least three fiscal years.
- [ ] (1 point) Applicant provided complete and accurate budget information for less than three fiscal years.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Return On Investment

Return on Investment is a performance measure used to evaluate the efficiency of an investment. To derive the expected return on investment, divide the net gains of the project by the net costs. For these calculations, please use the implementation gains and costs, NOT the project costs (the cost of the feasibility, planning, or management study)--unless the results of this study will lead to direct savings without additional implementation costs. The gains from this project should be derived from the prior and future program budgets provided, and should be justified in the return on investment narrative.

Return on Investment Formulas:

Consider the following questions when determining the appropriate ROI formula for the project. Check the box of the formula used to determine the ROI for the project. These numbers should refer to savings/revenues illustrated in projected budgets.

Do you expect cost savings from efficiency from the project?

☐ Use this formula: $\frac{\text{Total \$ Saved}}{\text{Total Program Costs}} * 100 = \text{ROI}$

Do you expect cost avoidance from the implementation of the project/program?

☑ Use this formula: $\frac{\text{Total Cost Avoided}}{\text{Total Program Costs}} * 100 = \text{ROI}$

Do you expect increased revenues as a result of the project/program?

☐ Use this formula: $\frac{\text{Total New Revenue}}{\text{Total Program Costs}} * 100 = \text{ROI}$

Expected Return on Investment = $\frac{\$3,621,000}{\$1,727,060} * 100 =$ 209.66%

Return on Investment Justification Narrative: In the space below, briefly describe the nature of the expected return on investment, using references when appropriate. (1300 character limit)

The Collaborative Partners are faced with choosing one of two options. With the selection of Option #1, the Partners expect a Return on Investment using the Cost Avoidance calculation of nearly 210%. By using existing infrastructure on the statewide MARCS radio system, the partners will enhance our current interoperability while avoiding significant capital costs that would have been incurred if Option #2 were chosen.

Expected Return on Investment is:

☐ Less than 25% (10 points) ☐ 25%-74.99% (20 points) ☑ Greater than 75% (30 points)

Questions about how to calculate ROI? Please contact the Office of Redevelopment at 614-995-2292 or lgif@development.ohio.gov

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Loan Repayment Structure

Please outline the preferred loan repayment structure. At a minimum, please include the following: the entities responsible for repayment of the loan, all parties responsible for providing match amounts, and an alternative funding source (in lieu of collateral). Applicants will have two years to complete the project upon execution of the loan agreement, and the repayment period will begin upon the final disbursement of the loan funds. A description of expected savings over the term of the loan may be used as a repayment source.

The Collaborative Partners have proven revenue resources and sustained positive annual cash flow sufficient to warrant consideration of an LGIF loan award. If awarded, the City of Xenia will coordinate repayment of the loan with respective contributions from each collaborative partner. Project implementation is expected to be complete late in calendar year 2013, and so repayment would be budgeted to start in local fiscal year 2014.

Collaborative Partners, repayment schedules, and local match amounts for each are as follows:

City of Xenia: installments of $10,000/yr from FY 2014- FY 2023, local match $662,000
City of Bellbrook: installments of $10,000/yr from FY 2014- FY 2023, local match $142,700
Xenia Township: installments of $10,000/yr from FY 2014- FU2023; local match $61,200
Sugarcreek Township: installments of $10,000/yr from FY 2014- FY 2023; local match $160,600

Applicants present as an alternative funding source cash reserves maintained through local requirements or policy. The City of Xenia alone maintains a minimum reserve equivalent to two-months operating expense, reserve cash resources that total in excess of $3 million.

Applicant demonstrates a viable repayment source to support loan award. Secondary source can be in the form of a debt reserve, bank participation, a guarantee from a local entity, or other collateral (i.e. emergency, rainy day, or contingency fund, etc).

✔ Applicant clearly demonstrates a secondary repayment source (5 points)	☐ Applicant does not have a secondary repayment source (0 points)

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Scoring Overview

Section 1: Collaborative Measures

Collaborative Measures	Description	Max Points		Applicant Self Score
Population	Applicant's population (or the population of the area(s) served) falls within one of the listed categories as determined by the U.S. Census Bureau. Population scoring will be determined by the **smallest** population listed in the application. Applications from (or collaborating with) small communities are preferred.	**5**		5
Participating Entities	Applicant has executed partnership agreements outlining all collaborative partners and participation agreements and has resolutions of support. (Note: Sole applicants only need to provide a resolution of support from its governing entity.	**5**		5

Section 2: Success Measures

Past Success	Applicant has successfully implemented, or is following project guidance from a shared services model, for an efficiency, shared service, coproduction or merger project in the past.	**5**		5
Scalable/Replicable Proposal	Applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments.	**10**		10
Probability of Success	Applicant provides a documented need for the project and clearly outlines the likelihood of the need being met.	**5**		5

Section 3: Significance Measures

Performance Audit Implementation/Cost Benchmarking	The project implements a single recommendation from a performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code or is informed by cost benchmarking.	**5**		0
Economic Impact	Applicant demonstrates the project will a promote business environment (i.e., demonstrates a business relationship resulting from the project) and will provide for community attraction (i.e., cost avoidance with respect to taxes)	**5**		5
Response to Economic Demand	The project responds to current substantial changes in economic demand for local or regional government services.	**5**		0

Section 4: Financial Measures

Financial Information	Applicant includes financial information (i.e., service related operating budgets) for the most recent three years and the three year period following the project. The financial information must be directly related to the scope of the project and will be used as the cost basis for determining any savings resulting from the project.	**5**		5
Local Match	Percentage of local matching funds being contributed to the project. This may include in-kind contributions.	**5**		5
Expected Return	Applicant demonstrates as a percentage of savings (i.e., actual savings, increased revenue, or cost avoidance) an expected return. The return must be derived from the applicant's cost basis.	**30**		30
Repayment Structure (Loan Only)	Applicant demonstrates a viable repayment source to support loan award. Secondary source can be in the form of a debt reserve, bank participation, a guarantee from a local entity, or other collateral (i.e., emergency fund, rainy day fund, contingency fund, etc.).	**5**		5
			Total Points	80

Greene County, Ohio

P25 Communications Proposal Comparison

Thursday, May 10, 2012

Background

In 1991, both Xenia and Greene County were looking at upgrading their respective radio systems. Some discussions occurred between both entities and Xenia proceeded to request proposals for an 800 MHz trunked radio system in 1992. The project was awarded to W.S. Electronics in the fall of 1992. The award called for a "Sweet 16" EDACS three channel 800MHz trunked radio system to be located just south of the bypass on S.R. 380. This site and radio equipment was leased to the City for $1.00 per year plus monies for insurance and utilities and the City purchased the subscriber units as well as a bi-directional amplifier to augment the system. The site was originally set up as a five channel site with two channels allocated for W.S. commercial customers.

The following year, Greene County issued a request for proposals and also awarded the bid to W.S. Electronics for an eight channel EDACS 800 MHz trunked radio system. W.S. Electronics was once again the lowest bid because the plan they proposed was a public/private partnership whereby the county would buy certain pieces to the system and W.S. Electronics would lease certain pieces to the county for $1.00.

The original site plans were to have tower locations in Xenia, Bellbrook, and on W. Enon Rd. just north of the Greene Vocational School. From propagation studies, this gave the best coverage for the county, however, before the W. Enon site could be completed, the residents complained to the County Commission and W.S. was required to move the third site from W. Enon Rd. to the current Beavercreek Location. This move resulted in inadequate coverage in the Yellow Springs, Clifton, John Bryan, and Cedarville areas. Through usage it was also discovered that there were coverage problems in eastern Greene County near Bowersville and Jamestown. Coverage problems were also noted in Fairborn. Over the years additional sites were added, including outdoor bi-directional amplifiers at two locations, as well as voted receive sites and a full transmit and receive site to augment coverage.

Due to the age of the current EDACS system, performance issues, and the development of new technology, a communications committee was established to evaluate the current system and to make recommendations for upgrades or migration to a new system. During this process, Harris announced the end-of-life of the EDACS systems and products. Harris will no longer sell new systems utilizing EDACS technology. Harris will also discontinue support of EDACS systems in 2018. Some components of older EDACS systems, such as Greene County's, are already unsupported. With this announcement, the communications committee was left with evaluating the best possible migration to a P25 communications system.

As such, the communications committee is evaluating options from W.S. Electronics and Motorola through Ohio MARCS. The following are areas of evaluation and scoring of each option.

Identified Issues:

The communications committee had identified the following as priority issues when considering the options for Greene County:

- Current System age and reliability

- Migration, Interoperability, and reliability
- Oversight and Management of the Public safety communications system
- Financial impact
    - Migration costs
        - County
        - Local Jurisdictions / Agencies
    - Ongoing costs
        - County
        - Local Jurisdictions / Agencies

Infrastructure Proposals

The Communications committee is evaluating proposals from the two leading manufacturers of public safety trunked radio systems in the United States; Harris Corporation and Motorola Solutions Incorporated.

Harris Proposal:
The Harris proposal leverages a long standing relationship with W.S. Electronics and proposes to plan a slow migration away from the current EDACS technology to P25 infrastructure. W.S. Electronics has developed a proposal that would allow Greene County to migrate away from EDACS at a much slower pace allowing subscriber agencies to defer the upfront costs over a longer period of time while utilizing radios that are already familiar to its users. For purposes of this comparison document, options listed in this proposal are selected or deleted to allow for direct comparison of the end goal of operating on a completely P25 system

Motorola Proposal:
The Motorola proposal leverages a partnership with Ohio MARCS and utilization of some infrastructure already in place to reduce costs. Motorola and MARCS met with the communications committee to establish the desires of the new Public Safety system for Greene County. Coverage was modeled based on parameters given to Motorola by the committee and tower site selection was done by the committee as well. Motorola engineers visited each tower site and dispatch center to provide their proposal as they did not have current knowledge of each facility. As in the Harris proposal, options have been selected or deleted to provide a direct comparison.

Greene County, Ohio

P25 Communications Proposal Comparison

Infrastructure Comparison

Technology

	Harris	Motorola (MARCS)
P25 Phase 1	Voice and Data	Voice and Data (IV&D)
10 points		
P25 Phase 2 (TDMA)	Voice and Data	Not quoted/Not requested
2 points		
800MHz	As quoted, Not discussed	As quoted / As requested
10 points		
700MHz	Capable, Not discussed	Capable, excluded by request
2 points		
IP Based Backbone	Yes	Yes
3 points		
Master Site (system controller)	Yes	Not quoted, using existing
5 points		
Redundant Master Site	No	Not quoted, using existing
5 points		
Master Site Responsibility	Greene County or WS Electronics *depending on selected option	State of Ohio, MARCS Program office
5 points		
Network Management	Greene County or WS Electronics *depending on selected option	State of Ohio, MARCS Program office
2 points		
Network Monitoring	Greene County or WS Electronics *depending on selected option	State of Ohio, MARCS Program office
10 points		
HA or Redundant Network Switching	Option, quoted at $245,084.70 (including Software Maint)	Included in Quote
5 points		
Site Connectivity	Microwave, Up Front Cost included in Quote	Dedicated T1 connections, Ohio MARCS bears these install costs
2 points		
Responsibility of Connectivity	Greene County	Ohio MARCS
5 points		
Coverage	See Maps to rate	See Maps to rate
20 points		
Coverage Guarantee	Not quoted/ Not requested	Not quoted/ Not requested
2 points		
Audio Recorder	Option $103,050.00	Option $139,686.00
2 points		
Encryption support	AES/DES	AES/DES
5 points		
ISSI / CSSI	Quoted as Optional	Quoted as Optional
5 points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Greene County, Ohio

P25 Communications Proposal Comparison

Costs

	Harris	Motorola (MARCS)
5 Channel – 6 Site Simulcast	$3,450,094.39	Not Quoted/ Not Requested
5 Points		
10 Channel – 6 Site Simulcast	$4,593,674.39	$3,613,359.00
20 Points		
2 Channel P2 Fill Sites	$118,193.44	Not Quoted/ Not Requested
5 Points		
Partnership Credits	-$567,772.69 (WS Electronics)	-$1,806,679.50
10 Points		
10 Channel – 6 Site Simulcast w/ Partnership option	$4,025,901.70	$1,806,679.50
30 Points		
Additional Site Development costs	Tbd	Tbd
10 Points		
Infrastructure Maintenance Costs	$225,000.00 Annually *Can be deferred to subscribers*	$0.00 Annually *Deferred to Subscribers*
10 Points		
Subscriber Fees	$150.00 per Radio Annually *Only if deferred from above*	$240.00 per Radio Annually
10 Points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Support

	Harris	Motorola (MARCS)
System Monitoring	WS Electronics, business hours	MARCS and Motorola Solutions (24/7 Monitoring)
20 Points		
Service Response Time	Immediate upon notification	1 to 24 hours based on MARCS severity Matrix
20 Points		
System redundancy	Redundant with EDACS as long as it is kept up and 2 P2 sites if that option is selected	Redundant with neighboring county towers. (Warren, Montgomery, Clinton, Fayette, Clark)
20 Points		
Servicing Company	WS Electronics, Xenia OH	P&R Communications, Dayton OH
20 Points		
Support Contract	None provided	Provided in quote
20 Points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Consoles

Technology

	Harris Maestro IP	Motorola MCC 7500
IP Based backbone connectivity	Yes	Yes
10 Points		
Local Control Stations for redundancy	Yes	Yes
10 Points		
Integrated Fault Management	Not listed	Yes
5 Points		
Patching	Yes	Yes
10 Points		
Simulselect	Yes	Yes
10 Points		
AUX I/Os	Yes, As specified per agency	Yes, As Specified per agency
3 Points		
Agency Partitioning	No	Yes
2 Points		
Conventional Base Interfaces	Yes	Yes
10 Points		
Network Management	Yes	Yes
10 Points		
GUI	Yes	Yes
5 Points		
Emergency Alarms	Yes	Yes
10 Points		
Console System Security	Not Listed	Yes
1 Point		
EDACS Backwards Compatibility	Yes	No
5 Points		
Replacement or Upgrade	Upgrade	Replacement
5 Points		
Encryption Support	AES/DES	AES/DES
1 Point		
CAD Interface	Available, Not quoted	Available, Not quoted
1 Point		
Call Prioritization	Yes	Yes
1 Point		

Total Points: 100 ***Score:_____*** ***Score:_____***

Greene County, Ohio

P25 Communications Proposal Comparison

Costs

	Harris	Motorola (MARCS)
Total for 5 PSAPs	$978,035.95	$1,338,373.00
20 Points		
Switches included	No	Yes
10 Points		
Back-up Control Bases Included	Existing	Yes (New)
20 Points		
Conventional Control Bases inc.	Existing	Yes (New)
20 Points		
Aux I/O Interface Included	No	Yes
5 Points		
Additional Connectivity Equipment Included	No (Some May be Existing)	Yes
10 Points		
Voice Logging Recorded Included	~~No~~ a ts	Yes
5 Points		
Network Management Terminal for Consoles Included	No	Yes
10 Points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Console Cost Breakout

Dispatch Center	Number of Console Positions	Harris Total	Motorola Total
Total	**13**	**$978,035.95**	**$1,338,373.00**
Beavercreek	**3**	**$225,700.60**	**$306,052.00**
Bellbrook	**1**	**$75,233.53**	**$130,028.00**
Fairborn	**3**	**$225,700.60**	**$335,556.00**
Sugarcreek	**2**	**$150,467.06**	**$206,259.00**
Xenia	**4**	**$300,934.16**	**$360,478.00**

Support

	Harris	Motorola (MARCS)
System Monitoring	WS Electronics, business hours	MARCS and Motorola Solutions (24/7 Monitoring)
20 Points		
Service Response Time	Immediate upon notification	1 to 24 hours based on MARCS severity Matrix and Customer Maintenance Agreement
20 Points		
System redundancy	Redundant with other Maestro Consoles	Redundant with other MCC7500 Consoles
20 Points		
Servicing Company	WS Electronics, Xenia OH	P&R Communications, Dayton OH
20 Points		
Support Contract	None provided / Per agency	None provided / Per Agency
20 Points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Subscriber Units

New Subscriber Compatibility

	P25 Phase 1	P25 Phase 2	800 MHZ	700MHz
Harris P5400	Yes	No	Yes	No
Harris P5500	Yes	Yes	Yes	No
Harris P7300	Yes	Yes	Yes	Yes
Harris XG-75	Yes	Yes	Yes	Yes
Harris XG-100P	Yes	Yes	Yes	Yes
Harris M5300	Yes	Yes	Yes	No
Harris M7300	Yes	Yes	Yes	Yes
Harris XG-100M	Yes	Yes	Yes	Yes
Motorola APX Portables	Yes	Yes	Yes	Yes
Motorola XTS Portables	Yes	No	Yes	Yes
Motorola APX Mobiles	Yes	Yes	Yes	Yes
Motorola XTL Mobiles	Yes	No	Yes	Yes

Existing Subscriber Compatibility

	P25 Phase 1	P25 Phase 2	800 MHZ	700MHz
Harris P5100 v1	No	No	Yes	No
Harris P5100 V2	Yes	No	Yes	No
Harris P7100 v1	No	No	Yes	No
Harris P7100 v2	Yes	No	Yes	Yes
Harris 700P	No	No	Yes	No
Harris LPE-200	No	No	Yes	No
Harris M7100	Yes	No	Yes	No
Harris M7200	Yes	?	Yes	Yes
Harris 725M	No	No	Yes	No
Harris Orion	No	No	Yes	No
Motorola XTL Mobiles	Yes	No	Yes	Yes
Motorola XTS Portables	Yes	No	Yes	Yes

Costs

Total number of Subscriber units:

Counts estimate the potential total number of subscriber units to be just over 1700 for Greene County. This includes agencies that are not currently using the County's EDACS system.

Radio Upgrades:

There are just over 1040 radios that can be upgraded with P25 trunking software and make them compatible with either P25 Infrastructure option. Leveraging the recent replacements from Nextel Re-banding, the agency cost for subscribers can be greatly reduced. Attached are estimates that need to be verified with proper inventory counts to ensure and accurate cost.

Radio Replacements:

There are a variety of factors that influence the number of radios that will have to be replaced. This includes radios on the Current EDACS system that are not capable of P25 trunking as well as radios for agencies not utilizing the EDACS system that are not P25 and 800MHz compatible. It should also be noted that some agencies have radios that are currently used for Montgomery County and / or the Current MARCS system that can be reused. This will allow those agencies to possibly reduce the total number of radios needed by not having multiple radios in each apparatus.

User Fees:

Either option Provides for some level of User fee option. A table follows to project out those fees as compared between the two proposals.

Greene County, Ohio

P25 Communications Proposal Comparison

Table x-x: Subscriber Radio Count By Agency

Thursday, May 10, 2012

Government Entity	Agency	Desired Number of Radios	Existing P25 Radios	Existing EDACS Radios	Existing Motorola 800MHz Radios	Existing EFJohnson 800MHz Radios	Existing 800MHz Radios	Number of Harris Upgradeable Radios	Number of Motorola Upgradeable Radios	Number of EFJ Upgradeable radios	Number of replacements needed
	Totals	1724	49	1546	26	8	1580	1044	0	8	623
Beavercreek City											
	Beavercreek PD	111	0	0	0	0	0	0	0	0	111
	Beavercreek Service	0	0	0	0	0	0	0	0	0	0
	Beavercreek Parks	0	0	0	0	0	0	0	0	0	0
	Beavercreek GOV	0	0	0	0	0	0	0	0	0	0
Beavercreek Township											
	Beavercreek FD	180	42	180	12	8	200	15	0	8	115
	Beavercreek Service	20	0	20	0	0	20	12	0	0	8
	Beavercreek Gov	5	0	0	0	0	0	0	0	0	5
Bellbrook											
	Bellbrook PD	26	0	26	0	0	26	21	0	0	5
	Bellbrook FD	52	0	46	6	0	52	32	0	0	20
	Bellbrook Service	5	0	5	0	0	5	5	0	0	0
Cedarville Township											
	Cedarville FD	37	0	37	0	0	37	23	0	0	14
Cedarville Village											
	Cedarville PD	16	0	16	0	0	16	11	0	0	5
Central State Univ.											
	Central State PD	41	0	41	0	0	41	41	0	0	0
	Central State EMS	7	0	7	0	0	7	4	0	0	3
Fairborn											
	Fairborn PD	66	0	7	0	0	7	6	0	0	60
	Fairborn FD	90	7	90	7	0	97	69	0	0	14
	Fairborn Service						0				0
	Fairborn Parks						0				0
	Fairborn GOV						0				0
GMH											
	GMH	9	0	9	0	0	9	3	0	0	6
Greene County											
	Animal Control	15	0	15	0	0	15	15	0	0	0
	Adult Probation	8	0	8	0	0	8	8	0	0	0
	Building	9	0	9	0	0	9	9	0	0	0
	Combined Health	5	0	5	0	0	5	0	0	0	5
	Coroner	4	0	4	0	0	4	3	0	0	1
	EMA	9	0	9	0	0	9	5	0	0	4
	Greene MET	7	0	7	0	0	7	6	0	0	1
	Parks	72	0	72	0	0	72	62	0	0	10
	Plumbing	4	0	4	0	0	4	4	0	0	0
	Sheriff	226	0	226	0	0	226	151	0	0	75
	Sanitary Services						0				0
		23	0	23	0	0	23	23	0	0	0
Greene County Drug Task Force		13	0	13	0	0	13	4	0	0	9

Greene County, Ohio

P25 Communications Proposal Comparison

Thursday, May 10, 2012

Greene County Fire Chiefs		11	0	11	0	0	11	11	0	0	0
Jamestown											0
	Jamestown PD	13	0	13	0	0	0 13	13	0	0	0 0
Jefferson Township											
	Jefferson Twp FD	28	0	28	0	0	0 28	23	0	0	0 5
Miami Township											
	Miami Township FD	40	0	40		0	40	27		0	13
New Jasper Township											
	New Jasper FD	30	0	30	0	0	30	22	0	0	8
State of Ohio											0
	ODNR	0	0	3	0	0	3	0	0	0	0
	Ohio EMA	0	0	1	0	0	1	0	0	0	0
Silvercreek Townhip											
	Silvercreek FD	29	0	29	0	0	29	22	0	0	7
Sugarcreek Township											
	Sugarcreek PD	47	0	47	0	0	47	30	0	0	17
	Sugarcreek FD	82	0	82	0	0	82	67	0	0	15
	Sugarcreek Service						0				0
	Sugarcreek GOV	5	0	5	0	0	5	5	0	0	0
Spring Valley Township											
	Spring Valley FD	41	0	41	0	0	41	30	0	0	11
Washington Twp.											
	WTFD	1	0	1	0	0	1	1	0	0	0
Wilburforce University											
	WU PD	14	0	14	0	0	14	13	0	0	1
Xenia City											
	Xenia PD	116	0	116	0	0	116	98	0	0	18
	Xenia FD	107	0	107	0	0	107	73	0	0	34
	Xenia Courts	3	0	3	0	0	3	3	0	0	0
	Xenia Homeland Security	4	0	4	0	0	4	3	0	0	1
	Xenia Service						0				0
	Xenia Gov						0				0
Xenia Township											
	Xenia Twp FD	86	0	86	0	0	86	66	0	0	20
	Xenia Twp Service						0				0
XWARN		2	0	1	1	0	2	0	0	0	2
Yellow Spring Village											
	Yellow Springs PD	5	0	5	0	0	5	5	0	0	0
Wright State University											
	WSU PD										
	Campus Services										

Greene County, Ohio
Table x-y: Subscriber Costs by Agency

P25 Communications Proposal Comparison

Government Entity	Agency	Harris Proposal: Number of Harris Upgrades	Total cost	Replacements needed	Harris replacement: XG-75 Scan	Motorola Replacement: APX6000 M2.5	Kenwood Replacement	Rhelm Replacement	Motorola Proposal: Number of Harris Upgrades2	Total cost3	Replacements needed4	Harris replacement: XG-75 Scan5	Motorola Replacement: APX6000 M2.56	Kenwood Replacement7	Rhelm Replacement8
	Totals		$0.00		$1,603,738.71	$2,365,761.60	$0.00	$0.00		$730,800.00		$1,603,738.71	$2,365,761.60	$0.00	$0.00
Beavercreek City															
	Beavercreek PD	0	$0.00	111	$286,658.61	$422,865.60	$0.00	$0.00	0	$0.00	111	$286,658.61	$422,865.60	$0.00	$0.00
	Beavercreek Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Beavercreek Parks	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Beavercreek GOV	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
Beavercreek Township															
	Beavercreek FD	15	$0.00	115	$296,988.65	$438,104.00	$0.00	$0.00	15	$10,500.00	115	$296,988.65	$438,104.00	$0.00	$0.00
	Beavercreek Service	12	$0.00	8	$20,660.08	$30,476.80	$0.00	$0.00	12	$8,400.00	8	$20,660.08	$30,476.80	$0.00	$0.00
	Beavercreek Gov	0	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	0	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00
Bellbrook															
	Bellbrook PD	21	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	21	$14,700.00	5	$12,912.55	$19,048.00	$0.00	$0.00
	Bellbrook FD	32	$0.00	20	$51,650.20	$76,192.00	$0.00	$0.00	32	$22,400.00	20	$51,650.20	$76,192.00	$0.00	$0.00
	Bellbrook Service	5	$0.00	0	$0.00	$0.00	$0.00	$0.00	5	$3,500.00	0	$0.00	$0.00	$0.00	$0.00
Cedarville Township															
	Cedarville FD	23	$0.00	14	$36,155.14	$53,334.40	$0.00	$0.00	23	$16,100.00	14	$36,155.14	$53,334.40	$0.00	$0.00
Cedarville Village															
	Cedarville PD	11	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	11	$7,700.00	5	$12,912.55	$19,048.00	$0.00	$0.00
Central State Univ.															
	Central State PD	41	$0.00	0	$0.00	$0.00	$0.00	$0.00	41	$28,700.00	0	$0.00	$0.00	$0.00	$0.00
	Central State EMS	4	$0.00	3	$7,747.53	$11,428.80	$0.00	$0.00	4	$2,800.00	3	$7,747.53	$11,428.80	$0.00	$0.00
				0							0				
Fairborn															
	Fairborn PD	6	$0.00	60	$154,950.60	$228,576.00	$0.00	$0.00	6	$4,200.00	60	$154,950.60	$228,576.00	$0.00	$0.00
	Fairborn FD	69	$0.00	14	$36,155.14	$53,334.40	$0.00	$0.00	69	$48,300.00	14	$36,155.14	$53,334.40	$0.00	$0.00
	Fairborn Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Fairborn Parks	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Fairborn GOV	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
GMH															
	GMH	3	$0.00	6	$15,495.06	$22,857.60	$0.00	$0.00	3	$2,100.00	6	$15,495.06	$22,857.60	$0.00	$0.00
Greene County															
	Animal Control	15	$0.00	0	$0.00	$0.00	$0.00	$0.00	15	$10,500.00	0	$0.00	$0.00	$0.00	$0.00
	Adult Probation	8	$0.00	0	$0.00	$0.00	$0.00	$0.00	8	$5,600.00	0	$0.00	$0.00	$0.00	$0.00
	Building	9	$0.00	0	$0.00	$0.00	$0.00	$0.00	9	$6,300.00	0	$0.00	$0.00	$0.00	$0.00
	Combined Health	0	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	0	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00
	Coroner	3	$0.00	1	$2,582.51	$3,809.60	$0.00	$0.00	3	$2,100.00	1	$2,582.51	$3,809.60	$0.00	$0.00
	EMA	5	$0.00	4	$10,330.04	$15,238.40	$0.00	$0.00	5	$3,500.00	4	$10,330.04	$15,238.40	$0.00	$0.00
	Greene MET	6	$0.00	1	$2,582.51	$3,809.60	$0.00	$0.00	6	$4,200.00	1	$2,582.51	$3,809.60	$0.00	$0.00
	Parks	62	$0.00	10	$25,825.10	$38,096.00	$0.00	$0.00	62	$43,400.00	10	$25,825.10	$38,096.00	$0.00	$0.00
	Plumbing	4	$0.00	0	$0.00	$0.00	$0.00	$0.00	4	$2,800.00	0	$0.00	$0.00	$0.00	$0.00
	Sheriff	151	$0.00	75	$193,688.25	$285,720.00	$0.00	$0.00	151	$105,700.00	75	$193,688.25	$285,720.00	$0.00	$0.00
	Sanitary	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Services	23	$0.00	0	$0.00	$0.00	$0.00	$0.00	23	$16,100.00	0	$0.00	$0.00	$0.00	$0.00

Greene County, Ohio

P25 Communications Proposal Comparison

Greene County Drug Task Force		4	$0.00	9	$23,242.59	$34,286.40	$0.00	$0.00	4	$2,800.00	9	$23,242.59	$34,286.40	$0.00	$0.00
Greene County Fire Chiefs		11	$0.00	0	$0.00	$0.00	$0.00	$0.00	11	$7,700.00	0	$0.00	$0.00	$0.00	$0.00
Jamestown															
	Jamestown PD	13	$0.00	0	$0.00	$0.00	$0.00	$0.00	13	$9,100.00	0	$0.00	$0.00	$0.00	$0.00
Jefferson Township															
	Jefferson Twp FD	23	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	23	$16,100.00	5	$12,912.55	$19,048.00	$0.00	$0.00
Miami Township															
	Miami Township FD	27	$0.00	13	$33,572.63	$49,524.80	$0.00	$0.00	27	$18,900.00	13	$33,572.63	$49,524.80	$0.00	$0.00
New Jasper Township															
	New Jasper FD	22	$0.00	8	$20,660.08	$30,476.80	$0.00	$0.00	22	$15,400.00	8	$20,660.08	$30,476.80	$0.00	$0.00
State of Ohio															
	ODNR	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Ohio EMA	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
Silvercreek Townhip															
	Silvercreek FD	22	$0.00	7	$18,077.57	$26,667.20	$0.00	$0.00	22	$15,400.00	7	$18,077.57	$26,667.20	$0.00	$0.00
Sugarcreek Township															
	Sugarcreek PD	30	$0.00	17	$43,902.67	$64,763.20	$0.00	$0.00	30	$21,000.00	17	$43,902.67	$64,763.20	$0.00	$0.00
	Sugarcreek FD	67	$0.00	15	$38,737.65	$57,144.00	$0.00	$0.00	67	$46,900.00	15	$38,737.65	$57,144.00	$0.00	$0.00
	Sugarcreek Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Sugarcreek GOV	5	$0.00	0	$0.00	$0.00	$0.00	$0.00	5	$3,500.00	0	$0.00	$0.00	$0.00	$0.00
Spring Valley Township															
	Spring Valley FD	30	$0.00	11	$28,407.61	$41,905.60	$0.00	$0.00	30	$21,000.00	11	$28,407.61	$41,905.60	$0.00	$0.00
Washington Twp.															
	WTFD	1	$0.00	0	$0.00	$0.00	$0.00	$0.00	1	$700.00	0	$0.00	$0.00	$0.00	$0.00
Wilburforce University															
	WU PD	13	$0.00	1	$2,582.51	$3,809.60	$0.00	$0.00	13	$9,100.00	1	$2,582.51	$3,809.60	$0.00	$0.00
Xenia City															
	Xenia PD	98	$0.00	18	$46,485.18	$68,572.80	$0.00	$0.00	98	$68,600.00	18	$46,485.18	$68,572.80	$0.00	$0.00
	Xenia FD	73	$0.00	34	$87,805.34	$129,526.40	$0.00	$0.00	73	$51,100.00	34	$87,805.34	$129,526.40	$0.00	$0.00
	Xenia Courts	3	$0.00	0	$0.00	$0.00	$0.00	$0.00	3	$2,100.00	0	$0.00	$0.00	$0.00	$0.00
	Xenia Homeland Security	3	$0.00	1	$2,582.51	$3,809.60	$0.00	$0.00	3	$2,100.00	1	$2,582.51	$3,809.60	$0.00	$0.00
	Xenia Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Xenia Gov	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
Xenia Township															
	Xenia Twp FD	66	$0.00	20	$51,650.20	$76,192.00	$0.00	$0.00	66	$46,200.00	20	$51,650.20	$76,192.00	$0.00	$0.00
	Xenia Twp Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
XWARN															
Yellow Spring Village															
	Yellow Springs PD	5	$0.00	0	$0.00	$0.00	$0.00	$0.00	5	$3,500.00	0	$0.00	$0.00	$0.00	$0.00
Wright State University											0				
	WSU PD	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Campus Services	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00

Greene County, Ohio
Table x-z: Subscriber Annual Fees for Use

P25 Communications Proposal Comparison

Government Entity	Agency	Number of Radios	W.S. Electronics (Harris) $150	MARCS (Motorola) FY2012 $27 7/1/11 - 6/30/12	MARCS (Motorola) FY2013 $66.72 7/1/12 - 6/30/13	MARCS (Motorola) FY2014 $148.32 7/1/13 - 6/30/14	MARCS (Motorola) FY2015 $180 7/1/14 - 6/30/15	MARCS (Motorola) FY2016 $240 7/1/15 - 6/30/16
Beavercreek City								
	Beavercreek PD	111	$16,650.00	$2,997.00	$7,405.92	$16,463.52	$19,980.00	$26,640.00
	Beavercreek Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Beavercreek Parks	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Beavercreek GOV	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Beavercreek Township								
	Beavercreek FD	180	$27,000.00	$4,860.00	$12,009.60	$26,697.60	$32,400.00	$43,200.00
	Beavercreek Service	20	$3,000.00	$540.00	$1,334.40	$2,966.40	$3,600.00	$4,800.00
	Beavercreek Gov	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
Bellbrook								
	Bellbrook PD	26	$3,900.00	$702.00	$1,734.72	$3,856.32	$4,680.00	$6,240.00
	Bellbrook FD	52	$7,800.00	$1,404.00	$3,469.44	$7,712.64	$9,360.00	$12,480.00
	Bellbrook Service	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
Cedarville Township								
	Cedarville FD	37	$5,550.00	$999.00	$2,468.64	$5,487.84	$6,660.00	$8,880.00
Cedarville Village								
	Cedarville PD	16	$2,400.00	$432.00	$1,067.52	$2,373.12	$2,880.00	$3,840.00
Central State Univ.								
	Central State PD	41	$6,150.00	$1,107.00	$2,735.52	$6,081.12	$7,380.00	$9,840.00
	Central State EMS	7	$1,050.00	$189.00	$467.04	$1,038.24	$1,260.00	$1,680.00
Fairborn								
	Fairborn PD	66	$9,900.00	$1,782.00	$4,403.52	$9,789.12	$11,880.00	$15,840.00
	Fairborn FD	90	$13,500.00	$2,430.00	$6,004.80	$13,348.80	$16,200.00	$21,600.00
	Fairborn Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Fairborn Parks	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Fairborn GOV	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
GMH								
	GMH	9	$1,350.00	$243.00	$600.48	$1,334.88	$1,620.00	$2,160.00
Greene County								
	Animal Control	15	$2,250.00	$405.00	$1,000.80	$2,224.80	$2,700.00	$3,600.00
	Adult Probation	8	$1,200.00	$216.00	$533.76	$1,186.56	$1,440.00	$1,920.00
	Building	9	$1,350.00	$243.00	$600.48	$1,334.88	$1,620.00	$2,160.00
	Combined Health	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
	Coroner	4	$600.00	$108.00	$266.88	$593.28	$720.00	$960.00
	EMA	9	$1,350.00	$243.00	$600.48	$1,334.88	$1,620.00	$2,160.00
	Greene MET	7	$1,050.00	$189.00	$467.04	$1,038.24	$1,260.00	$1,680.00
	Parks	72	$10,800.00	$1,944.00	$4,803.84	$10,679.04	$12,960.00	$17,280.00
	Plumbing	4	$600.00	$108.00	$266.88	$593.28	$720.00	$960.00
	Sheriff	226	$33,900.00	$6,102.00	$15,078.72	$33,520.32	$40,680.00	$54,240.00
	Sanitary	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Services	23	$3,450.00	$621.00	$1,534.56	$3,411.36	$4,140.00	$5,520.00
Greene County Drug Task Force		13	$1,950.00	$351.00	$867.36	$1,928.16	$2,340.00	$3,120.00
Greene County Fire Chiefs		11	$1,650.00	$297.00	$733.92	$1,631.52	$1,980.00	$2,640.00
Jamestown								

Greene County, Ohio

P25 Communications Proposal Comparison

Jamestown								
	Jamestown PD	13	$1,950.00	$351.00	$867.36	$1,928.16	$2,340.00	$3,120.00
Jefferson Township								
	Jefferson Twp FD	28	$4,200.00	$756.00	$1,868.16	$4,152.96	$5,040.00	$6,720.00
Miami Township								
	Miami Township FD	40	$6,000.00	$1,080.00	$2,668.80	$5,932.80	$7,200.00	$9,600.00
New Jasper Township								
	New Jasper FD	30	$4,500.00	$810.00	$2,001.60	$4,449.60	$5,400.00	$7,200.00
State of Ohio								
	ODNR	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Ohio EMA	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Silvercreek Townhip								
	Silvercreek FD	29	$4,350.00	$783.00	$1,934.88	$4,301.28	$5,220.00	$6,960.00
Sugarcreek Township								
	Sugarcreek PD	47	$7,050.00	$1,269.00	$3,135.84	$6,971.04	$8,460.00	$11,280.00
	Sugarcreek FD	82	$12,300.00	$2,214.00	$5,471.04	$12,162.24	$14,760.00	$19,680.00
	Sugarcreek Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sugarcreek GOV	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
Spring Valley Township								
	Spring Valley FD	41	$6,150.00	$1,107.00	$2,735.52	$6,081.12	$7,380.00	$9,840.00
Washington Twp.								
	WTFD	1	$150.00	$27.00	$66.72	$148.32	$180.00	$240.00
Wilburforce University								
	WU PD	14	$2,100.00	$31.50	$77.84	$173.04	$210.00	$280.00
Xenia City								
	Xenia PD	116	$17,400.00	$3,132.00	$7,739.52	$17,205.12	$20,880.00	$27,840.00
	Xenia FD	107	$16,050.00	$2,889.00	$7,139.04	$15,870.24	$19,260.00	$25,680.00
	Xenia Courts	3	$450.00	$81.00	$200.16	$444.96	$540.00	$720.00
	Xenia Homeland Security	4	$600.00	$108.00	$266.88	$593.28	$720.00	$960.00
	Xenia Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Xenia Gov	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Xenia Township								
	Xenia Twp FD	86	$12,900.00	$2,322.00	$5,737.92	$12,755.52	$15,480.00	$20,640.00
	Xenia Twp Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
XWARN		2	$300.00	$54.00	$133.44	$296.64	$360.00	$480.00
Yellow Spring Village								
	Yellow Springs PD	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
Wright State University								
	WSU PD	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Campus Services	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
		1724	**$258,600.00**	**$46,548.00**	**$115,025.28**	**$255,703.68**	**$310,320.00**	**$413,760.00**

Greene County, Ohio
Table Y: Total Costs with Agency Breakout

P25 Communications Proposal Comparison

6,710,726 7,472,748.90 5,619,276.70 6,381,299.60

Government Entity	Agency	Harris Proposal: Infrastructure	Existing Radio Upgrades	Harris Radio Replacements	Motorola Radio Replacements	Kenwood Radio Replacements	Rhelm Radio Replacements	Dispatch Consoles	Motorola Proposal: Infrastructure2	Existing Radio Upgrades3	Harris Radio Replacements4	Motorola Radio Replacements5	Kenwood Radio Replacements6	Rhelm Radio Replacements7	Dispatch Consoles8
	Totals	$4,128,951.70	$0.00	$1,603,738.71	$2,365,761.60	$0.00	$0.00	$978,035.95	$1,946,365.50	$730,800.00	$1,603,738.71	$2,365,761.60	$0.00	$0.00	$1,338,373.00
Beavercreek City															
	Beavercreek PD		$0.00	$286,658.61	$422,865.60	$0.00	$0.00	$225,700.60		$0.00	$286,658.61	$422,865.60	$0.00	$0.00	$306,052.00
	Beavercreek Service		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Beavercreek Parks		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Beavercreek GOV		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
Beavercreek Township															
	Beavercreek FD		$0.00	$296,988.65	$438,104.00	$0.00	$0.00			$10,500.00	$296,988.65	$438,104.00	$0.00	$0.00	
	Beavercreek Service		$0.00	$20,660.08	$30,476.80	$0.00	$0.00			$8,400.00	$20,660.08	$30,476.80	$0.00	$0.00	
	Beavercreek Gov		$0.00	$12,912.55	$19,048.00	$0.00	$0.00			$0.00	$12,912.55	$19,048.00	$0.00	$0.00	
Bellbrook															
	Bellbrook PD		$0.00	$12,912.55	$19,048.00	$0.00	$0.00	$75,233.53		$14,700.00	$12,912.55	$19,048.00	$0.00	$0.00	$130,028.00
	Bellbrook FD		$0.00	$51,650.20	$76,192.00	$0.00	$0.00			$22,400.00	$51,650.20	$76,192.00	$0.00	$0.00	
	Bellbrook Service		$0.00	$0.00	$0.00	$0.00	$0.00			$3,500.00	$0.00	$0.00	$0.00	$0.00	
Cedarville Township															
	Cedarville FD		$0.00	$36,155.14	$53,334.40	$0.00	$0.00			$16,100.00	$36,155.14	$53,334.40	$0.00	$0.00	
Cedarville Village															
	Cedarville PD		$0.00	$12,912.55	$19,048.00	$0.00	$0.00			$7,700.00	$12,912.55	$19,048.00	$0.00	$0.00	
											$0.00	$0.00	$0.00	$0.00	
Central State Univ.															
	Central State PD		$0.00	$0.00	$0.00	$0.00	$0.00			$28,700.00	$0.00	$0.00	$0.00	$0.00	
	Central State EMS		$0.00	$7,747.53	$11,428.80	$0.00	$0.00			$2,800.00	$7,747.53	$11,428.80	$0.00	$0.00	
Fairborn															
	Fairborn PD		$0.00	$154,950.60	$228,576.00	$0.00	$0.00	$225,700.60		$4,200.00	$154,950.60	$228,576.00	$0.00	$0.00	$335,556.00
	Fairborn FD		$0.00	$36,155.14	$53,334.40	$0.00	$0.00			$48,300.00	$36,155.14	$53,334.40	$0.00	$0.00	
	Fairborn Service		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Fairborn Parks		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Fairborn GOV		$0.00	$0.00	$0.00	$0.00	$0.00				$0.00	$0.00	$0.00	$0.00	
GMH															
	GMH		$0.00	$15,495.06	$22,857.60	$0.00	$0.00			$2,100.00	$15,495.06	$22,857.60	$0.00	$0.00	
Greene County (With Voice Recorder)		$4,128,951.70						$150,467.08	$1,946,365.50						
	Animal Control		$0.00	$0.00	$0.00	$0.00	$0.00			$10,500.00	$0.00	$0.00	$0.00	$0.00	
	Adult Probation		$0.00	$0.00	$0.00	$0.00	$0.00			$5,600.00	$0.00	$0.00	$0.00	$0.00	
	Building		$0.00	$0.00	$0.00	$0.00	$0.00			$6,300.00	$0.00	$0.00	$0.00	$0.00	
	Combined Health		$0.00	$12,912.55	$19,048.00	$0.00	$0.00			$0.00	$12,912.55	$19,048.00	$0.00	$0.00	
	Coroner		$0.00	$2,582.51	$3,809.60	$0.00	$0.00			$2,100.00	$2,582.51	$3,809.60	$0.00	$0.00	
	EMA		$0.00	$10,330.04	$15,238.40	$0.00	$0.00			$3,500.00	$10,330.04	$15,238.40	$0.00	$0.00	
	Greene MET		$0.00	$2,582.51	$3,809.60	$0.00	$0.00			$4,200.00	$2,582.51	$3,809.60	$0.00	$0.00	
	Parks		$0.00	$25,825.10	$38,096.00	$0.00	$0.00			$43,400.00	$25,825.10	$38,096.00	$0.00	$0.00	
	Plumbing		$0.00	$0.00	$0.00	$0.00	$0.00			$2,800.00	$0.00	$0.00	$0.00	$0.00	
	Sheriff		$0.00	$193,688.25	$285,720.00	$0.00	$0.00			$105,700.00	$193,688.25	$285,720.00	$0.00	$0.00	
	Sanitary		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Services		$0.00	$0.00	$0.00	$0.00	$0.00			$16,100.00	$0.00	$0.00	$0.00	$0.00	
Greene County Drug Task Force			$0.00	$23,242.59	$34,286.40	$0.00	$0.00			$2,800.00	$23,242.59	$34,286.40	$0.00	$0.00	
Greene County Fire Chiefs			$0.00	$0.00	$0.00	$0.00	$0.00			$7,700.00	$0.00	$0.00	$0.00	$0.00	
Jamestown															
	Jamestown PD		$0.00	$0.00	$0.00	$0.00	$0.00			$9,100.00	$0.00	$0.00	$0.00	$0.00	

Greene County, Ohio

P25 Communications Proposal Comparison

Jefferson Township													
	Jefferson Twp FD	$0.00	$12,912.55	$19,048.00	$0.00	$0.00		$16,100.00	$12,912.55	$19,048.00	$0.00	$0.00	
									$0.00	$0.00	$0.00	$0.00	
Miami Township													
	Miami Township FD	$0.00	$33,572.63	$49,524.80	$0.00	$0.00		$18,900.00	$33,572.63	$49,524.80	$0.00	$0.00	
									$0.00	$0.00	$0.00	$0.00	
New Jasper Township													
	New Jasper FD	$0.00	$20,660.08	$30,476.80	$0.00	$0.00		$15,400.00	$20,660.08	$30,476.80	$0.00	$0.00	
State of Ohio													
	ODNR	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Ohio EMA	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
Silvercreek Township													
	Silvercreek FD	$0.00	$18,077.57	$26,667.20	$0.00	$0.00		$15,400.00	$18,077.57	$26,667.20	$0.00	$0.00	
Sugarcreek Township													
	Sugarcreek PD	$0.00	$43,902.67	$64,763.20	$0.00	$0.00	$150,467.06	$21,000.00	$43,902.67	$64,763.20	$0.00	$0.00	$206,259.00
	Sugarcreek FD	$0.00	$38,737.65	$57,144.00	$0.00	$0.00		$46,900.00	$38,737.65	$57,144.00	$0.00	$0.00	
	Sugarcreek Service	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Sugarcreek GOV	$0.00	$0.00	$0.00	$0.00	$0.00		$3,500.00	$0.00	$0.00	$0.00	$0.00	
Spring Valley Township													
								$0.00	$0.00	$0.00	$0.00	$0.00	
	Spring Valley FD	$0.00	$28,407.61	$41,905.60	$0.00	$0.00		$21,000.00	$28,407.61	$41,905.60	$0.00	$0.00	
Washington Twp.													
	WTFD	$0.00	$0.00	$0.00	$0.00	$0.00		$700.00	$0.00	$0.00	$0.00	$0.00	
Wilburforce University													
	WU PD	$0.00	$2,582.51	$3,809.60	$0.00	$0.00		$9,100.00	$2,582.51	$3,809.60	$0.00	$0.00	
Xenia City													
		$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Xenia PD	$0.00	$46,485.18	$68,572.80	$0.00	$0.00	$150,467.08	$58,600.00	$46,485.18	$68,572.80	$0.00	$0.00	$360,478.00
	Xenia FD	$0.00	$87,805.34	$129,526.40	$0.00	$0.00		$51,100.00	$87,805.34	$129,526.40	$0.00	$0.00	
	Xenia Courts	$0.00	$0.00	$0.00	$0.00	$0.00		$2,100.00	$0.00	$0.00	$0.00	$0.00	
	Xenia Homeland Security	$0.00	$2,582.51	$3,809.60	$0.00	$0.00		$2,100.00	$2,582.51	$3,809.60	$0.00	$0.00	
	Xenia Service	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Xenia Gov	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
Xenia Township													
	Xenia Twp FD	$0.00	$51,650.20	$76,192.00	$0.00	$0.00		$46,200.00	$51,650.20	$76,192.00	$0.00	$0.00	
	Xenia Twp Service	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
XWARN		$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
Yellow Spring Village													
	Yellow Springs PD	$0.00	$0.00	$0.00	$0.00	$0.00		$3,500.00	$0.00	$0.00	$0.00	$0.00	
Wright State University													
	WSU PD	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Campus Services	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Project Budget

Sources of Funds

LGIF Request:		$400,000
Cash Match (List Sources Below):		
Source:	City of Xenia - Income Tax	$662,000
Source:	City of Bellbrook - Property tax	$142,700
Source:	Xenia Township - Property Tax	$61,200
Source:	Sugarcreek Township -Property Tax	$160,600
In-Kind Match (List Sources Below):		
Source:		
Source:		
Source:		
Total Match:		$1,026,500
Total Sources:		$1,426,500

Uses of Funds

		Amount	Revenue Source
Consultant Fees:			
Legal Fees:			
Other:	Portable Radios	$630,000	Property & Income Tax
Other:	Mobile Radios	$276,500	Property & Income Tax
Other:	Dual Band Radios	$75,000	Property & Income Tax
Other:	Upgrade Radios	$112,000	Property & Income Tax
Other:	Dispatch Radio Consoles	$300,000	Property & Income Tax
Other:	Mobile Data Terminals	$24,000	Property & Income Tax
Other:	Voice & Tone Pagers	$4,000	Property & Income Tax
Other:	Antenna Upgrades	$5,000	Property & Income Tax
Total Uses:		$1,426,500	
Local Match Percentage:		71.96%	

* Please note that this match percentage will be included in your grant/loan agreement and cannot be changed after awards are made.

Local Match Percentage = (Match Amount/Project Cost) * 100 (10% match required)

☐ 10-39.99% (1 point) ☐ 40-69.99% (3 points) ☑ 70% or greater (5 points)

Project Budget Narrative: Use this space to justify expenses (1200 character max).

To implement this project, the Collaborative Partners will need to spend an estimated $1,426,500 in capital expenses in 2013. These expenses include the replacement of existing portable, mobile and dual band radios, the upgrade of current radios to the P-25 standard, the replacement of existing dispatch radio consoles, the replacement of existing mobile data terminals and other technology upgrades. A breakdown of the capital purchases by Collaborative Partner can be found in the attached document.
The Collaborative Partners are anticipating providing a 70% match for the LGIF loan funds requested. Each Partner is committed to the long term success of this project and is will to use significant local tax dollars to support it.

CITY OF XENIA, OHIO
RESOLUTION NUMBER 12 – EE

RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A PARTNERSHIP AGREEMENT WITH THE CITY OF BELLBROOK, OHIO; XENIA TOWNSHIP, OHIO; AND SUGARCREEK TOWNSHIP, OHIO REGARDING THE ADMINISTRATION OF LOCAL GOVERNMENT INNOVATION FUND LOAN PROCEEDS AS PROVIDED FOR JOINT TRANSITION OF PUBLIC SAFETY RADIO SYSTEMS TO THE OHIO DEPARTMENT OF ADMINISTRATIVE SERVICES' MULTI-AGENCY RADIO COMMUNICATION SYSTEM, AND DECLARING IT TO BE AN EMERGENCY.

WHEREAS, the City Council of Xenia has previously taken action to approve Xenia's participation in the Ohio Multi-Agency Radio Communication System (MARCS); and

WHEREAS, the physical transition of radios and equipment necessary to be functional and compliant within the MARCS platform requires costly purchases and system upgrades; and

WHEREAS, it is the desire of the City of Xenia to be collaborative with our neighboring communities in solving mutual problems; and

WHEREAS, the Ohio Local Government Innovation Fund (LGIF) can provide no-interest loan assistance to communities who collaborate on joint operational problems; and

WHEREAS, the City of Bellbrook, Xenia Township, and Sugarcreek Township have expressed a desire to partner with Xenia in applying for LGIF loan assistance and collaboration on radio system transition, and further have agreed that Xenia should take the lead in the LGIF loan application.

NOW, THEREFORE, the City of Xenia hereby resolves:

Section 1. The City Manager is authorized to enter into a partnership agreement with the City of Bellbrook, Xenia Township, and Sugarcreek Township for the administration of LGIF loan proceeds as jointly applied for through the Ohio Local Government Innovation Fund.

Section 2. This resolution is declared to be an emergency in order to meet deadlines associated with the LGIF loan application process, and shall take effect and be in force from and after the earliest period allowed by law.

Passed: November 20, 2012

Michael D. Engle
President, Xenia City Council

Attest:

Michelle D. Johnson
Clerk, Xenia City Council

Certified, A True Copy

Clerk, Xenia City Council

SUGARCREEK TOWNSHIP
RESOLUTION NO. 2012.11.19.05

IN RE: Resolution of Support and Authorization to Enter Into an Agreement to Accept Loan Proceeds From the Local Government Innovation Fund

WHEREAS, an application ("Application") is to be submitted to the State of Ohio Local Government Innovation Council ("Council") on behalf of the City of Bellbrook ("City"), Sugarcreek Township ("Sugarcreek Township"), and the City of Xenia ("City of Xenia "), and Xenia Township ("Xenia Township"), all of which are in Greene County, Ohio and which are hereinafter referred to collectively as the "Collaborative Partners", to obtain financing from the Local Government Innovation Fund ("LGIF) for the migration to a P25 Ohio Multi-Agency Radio Communication System ("Project"); and,

WHEREAS, the application being submitted to the LGIF on behalf of the Collaborative Partners seek approval of a loan not to exceed $500.000.00; and,

WHEREAS, in accordance with the LGIF Program Policies, the City of Xenia, on behalf of the Collaborative Partners, shall designate as the recipient of the loan from the LGIF and, as such, is responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the Project, including binding agreements among the Collaborative Partners; and,

WHEREAS, City of Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners.

NOW, THEREFORE, BE IT RESOLVED THAT:

1) This Board expresses its support for the migration to a P25 Ohio Multi-Agency Radio Communications System;
2) This Board authorizes the Township Administrator to enter into an Agreement with the Collaborative Partners agreeing to the acceptance and use of the funds obtained by the City of Xenia from the LGIF and further agreeing to repay said funds to City of Xenia in accordance with the terms of said Agreement;

ABSENT

Nadine S. Daugherty, Chairperson

Michael E. Pittman

Michael E. Pittman, Vice Chairperson

Scott W. Bryant

Scott W. Bryant, Trustee

Theodore L. Hodson

Theodore L. Hodson, Fiscal Officer

Resolution of Support and Authorization To

Enter Into Agreement To Accept Loan Proceeds

From The Local Government Innovation Fund

WHEREAS, an application ("Application") was submitted to the State of Ohio Local Government Innovation Council ("Council") on behalf of the City of Bellbrook ("City"), Sugarcreek Township ("Sugarcreek Township"), and the City of Xenia ("City of Xenia "), and Xenia Township ("Xenia Township"), all of which are in Greene County, Ohio and which are hereinafter referred to collectively as the "Collaborative Partners", to obtain financing from the Local Government Innovation Fund ("LGIF) for the migration to a P25 Ohio Multi-Agency Radio Communication System ("Project"); and,

WHEREAS, the application submitted to the LGIF on behalf of the Collaborative Partners was approved for a loan not to exceed $500.000.00; and,

WHEREAS, in accordance with the LGIF Program Policies, the City of Xenia, on behalf of the Collaborative Partners, was designated as the recipient of the loan from the LGIF and, as such, is responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the Project, including binding agreements among the Collaborative Partners; and,

WHEREAS, City of Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners.

NOW, THEREFORE, BE IT RESOLVED THAT:

1) This Board expresses its support for the migration to a P25 Ohio Multi-Agency Radio Communications System;
2) This Board enters into an Agreement with the Collaborative Partners agreeing to the acceptance and use of the funds obtained by Beavercreek Township from the LGIF and further agreeing to repay said funds to City of Xenia in accordance with the terms of said Agreement;

3) That all formal actions of the Board of Trustees concerning the adoption of this Resolution were in open meetings of the Township Board of Trustees; and that all deliberations of the Board of Trustees which resulted in such formal action were in meetings open to the public and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Motion made by Jim R; motion seconded by Amy L.

Vote was as follows: Aye Aye Aye

Amy Lewis Scott Miller Jim Reed

Resolution # 2012-302

PASSED AND ADOPTED by the Xenia Township Board of Trustees on the 1st day of November, 2012.

Jim Reed, Chair _____

Amy Lewis, Vice Chair _____

Scott Miller, Trustee _____

Witness: Barbara Miller, Fiscal Officer Barbara Miller

XENIA

VIVID HISTORY. VIBRANT FUTURE.

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

XENIA, OHIO

18 03

CITY OF HOSPITALITY

THE CITY OF XENIA, OHIO

GREENE COUNTY

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2009

Prepared by:
Department of Finance

Mark A. Bazelak
Finance Director

Ryan Duke
Assistant Finance Director

XENIA, OHIO

18 03

CITY OF HOSPITALITY

TABLE OF CONTENTS

CITY OF XENIA
GREENE COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittal v
B List of Principal Officials xii
C City Organizational Chart xiii
D Finance Department Organizational Chart xiv
E Certificate of Achievement for Excellence in Financial Reporting xv

II FINANCIAL SECTION

A Report of Independent Accountants 1
B Management's Discussion and Analysis 3
C Basic Financial Statements:
Government-wide Financial Statements:
Statement of Net Assets 14
Statement of Activities 16
Fund Financial Statements:
Governmental Funds:
Balance Sheet 18
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities 20
Statement of Revenues, Expenditures and Changes in Fund Balances 22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities 24
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):
General Fund 25
State Gas and Vehicle License Fund 26
Proprietary Funds:
Statement of Net Assets 28
Statement of Revenues, Expenses and Changes in Fund Net Assets 32
Statement of Cash Flows 34
Fiduciary Funds:
Statement of Assets and Liabilities 38
Notes to the Basic Financial Statements 39

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet....70

Combining Statement of Revenues, Expenditures and Changes in Fund Balances....71

Combining Balance Sheet – Nonmajor Special Revenue Funds....72

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds....74

Combining Balance Sheet – Nonmajor Capital Projects Funds....76

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds....77

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

Major Governmental Funds:

General Fund....78

Special Revenue Funds:

State Gas and Vehicle License Fund....85

Capital Projects Funds:

Capital Improvements Fund....86

Nonmajor Governmental Funds:

Special Revenue Funds:

Recreation Special Fund....87

Indigent Driver Alcohol Treatment Fund....88

Law Enforcement and Education Fund....89

State Route Repair Fund....90

City Motor Vehicle License Tax Fund....91

County Motor Vehicle License Tax Fund....92

Special Miscellaneous Improvements Fund....93

Tax Increment Equivalent Fund....94

Law Enforcement Fund....95

Drug Law Enforcement Fund....96

Municipal Court Victim Fund....97

Debt Service Fund:
Debt Service Fund 98

Capital Projects Funds:
Municipal Court Capital Improvements Fund 99
Issue II Fund 100

Nonmajor Enterprise Funds:
Combining Statement of Net Assets 102
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets 103
Combining Statement of Cash Flows 104

Internal Service Funds:
Combining Statement of Net Assets 109
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets 110
Combining Statement of Cash Flows 111

Fiduciary Funds – Agency Funds:
Combining Statement of Changes in Assets and Liabilities 113

Capital Assets Used in the Operation of Governmental Funds:
Schedule by Source 115
Schedule by Function and Activity 116
Schedule of Changes by Function and Activity 118

III STATISTICAL SECTION

Net Assets by Component - Last Eight Years ..... S 2
Changes in Net Assets - Last Eight Years ..... S 4
Fund Balances, Governmental Funds - Last Ten Years ..... S 8
Changes in Fund Balances, Governmental Funds - Last Ten Years ..... S 10
Income Tax Revenues by Source, Governmental Funds - Last Ten Years ..... S 12
Income Tax Collections - Current Year and Three Years Ago ..... S 15
Ratio of Outstanding Debt By Type - Last Ten Years ..... S 16
Ratios of General Bonded Debt Outstanding - Last Ten Years ..... S 18
Computation of Direct and Overlapping Debt Attributable to
Governmental Activities - Current Year ..... S 21
Debt Limitations - Last Ten Years ..... S 22
Demographic and Economic Statistics - Last Ten Years ..... S 24
Principal Employers - Current Year and Two Years Ago ..... S 27
Full Time Equivalent Employees by Function - Last Ten Years ..... S 28
Operating Indicators by Function - Last Ten Years ..... S 30
Capital Asset Statistics by Function - Last Ten Years ..... S 32
Capital Asset Values by Function - Last Ten Years ..... S 34

Introductory Section

XENIA, OHIO

18 03

CITY OF HOSPITALITY

XENIA, OHIO 1803

Department of Finance

101 North Detroit Street • Xenia, Ohio 45385-2996 • Bus. (937) 376-7235 • Fax (937) 374-1818

June 30, 2010

President of City Council,
Honorable Mayor and Council
City of Xenia, Ohio

Dear Ladies and Gentlemen:

The Comprehensive Annual Financial Report of the City of Xenia, Ohio for the fiscal year ended December 31, 2009 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City's Finance Department. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the City. All disclosures necessary to enable the reader to gain an understanding of the City of Xenia's financial activities have been included.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Xenia's MD&A can be found immediately following the report of the independent accountants.

Management of the City of Xenia is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these goals are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Independent Audit

State statutes require an annual audit by the State Auditor's Office or, at the State Auditor's discretion, an independent certified public accounting firm. The City and the State Auditor's Office selected the firm Plattenburg and Associates, Inc. to perform the 2009 audit of the City. The auditors' unqualified opinion is included in the Financial Section of this report.

City of Hospitality

An Equal Opportunity Employer

Single Audit

If $500,000 or more in federal awards is expended in the fiscal year, the City of Xenia is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments". The City's expenditures of federal awards in 2009 did require that a single audit be performed. Information related to this single audit can be found in a separate audit report.

As a recipient of federal and state financial assistance, the City is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation and internal audit by City management. As part of the City's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state assistance programs, as well as to determine that the City has complied with applicable state and local laws and regulations. The results of the City's single audit for the fiscal year ended December 31, 2009 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

GOVERNMENT PROFILE

Xenia is a City of 27,000 located in southwest Ohio. Xenia was founded in 1803, incorporated in 1817, and became a city in 1834. The legislative authority is comprised of one Mayor and six City Council Members. A City manager, Finance Director, and Law Director are appointed by the legislative authority and are responsible for day to day administration. The City of Xenia provides a full range of services. These services include police and fire protection; ambulance and paramedic services; water, sewer, stormwater, and sanitation services; the construction and maintenance of highways, streets and infrastructure; zoning and planning services; and recreational activities.

Component Unit

In addition to general government activities, the reporting entity of the City of Xenia includes the Xenia Economic Growth Corporation (XEGC), a discretely presented component unit. A separate report is issued for the Xenia Economic Growth Corporation. Information on the component unit is also reported in the entity wide statements.

Budget

According to the City Charter City Council must provide a list of project priorities to the City Manager prior to July 1st of each year. The City Manager must then submit a budget for the ensuing fiscal year on or before October 31st. The Council will then review and discuss the budget with staff and appropriate changes will be made. The City must then publish notice that the budget is available for inspection by the public and specify a time and place for a public hearing on the budget. After the hearing has been held Council may make amendments if they desire to do so and adopt the budget. The budget must be adopted prior to April 1st of the fiscal year covered by the budget.

The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the level of personnel services, operating expenses, and capital outlay through an appropriations ordinance passed by City Council. The appropriation ordinance controls expenditures by fund except for the general fund where it is controlled by department. Only City Council may transfer appropriations between personnel services and operating expenses, or between operating and capital outlay, or between capital outlay and personnel services. In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriations budget approved by the City Council. Activities of all of the City's funds are included in the appropriations budget. The City's budget accounts for transactions on a basis of cash receipts and cash disbursements rather than on the basis of generally accepted accounting principles that measure revenues and expenditures using the accrual or modified accrual basis of accounting. The City also maintains a purchase order and encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts carry-over at year-end and are re-appropriated as part of the following year's budget.

ECONOMIC CONDITIONS

Local Economy

Slumping national, state and local economies caused a large decline in revenue for the City in 2009. Unemployment was again on the rise after a sharp increase in 2008. The City was forced to reduce its employee staffing by 13 positions. Nine full time and two part time employees were laid off while three other positions were eliminated when employees left due to retirement or for another job opportunity. Wage freezes and reductions were also implemented to reduce costs. The City cut expenditures in several other areas as well such as changing health insurance options, delaying the replacement of police cruisers, computers, and other capital items, and modifying policies related to its rolling fleet to reduce fuel consumption. As a result of aggressive cost cutting strategies the City maintained a positive cash flow in 2009 despite a drastic reduction in tax revenue.

Long Term Financial Planning

In 2007 City Council identified several components of a vital sustained community. These components include public safety, quality of life, good governance, health and wellness, public service, education, community image, community involvement, housing, business development, retail and service presence, and a viable workforce. Each component contains several strategic goals that City Council and Administration will strive to achieve in the City’s pursuit of a vibrant future.

In 2009 the City developed the “2020 Vision Plan” focusing on six core elements to establish a vibrant future. These core elements are Economic Development, Image Enhancement, Quality Service Provision, Community Outreach, Adequate Financial Resources, and Infrastructure Stabilization. Each of these core elements has initiatives that will begin the process of implementing the “2020 Vision Plan

Relevant Financial Policies

The City has a policy to maintain a two month operating reserve in its key operating funds. It is also expected that the key operating funds have a positive cash flow. That is, operating revenues should exceed operating expenses in those funds. To comply with these expectations management has taken action and made tough decisions including the elimination of several positions. These policies have allowed the City to meet all of its obligations, maintain a respectable bond rating, and sustain a balance which can be utilized in the case of emergency. The City has a number of policies in place to ensure compliance with the City Charter and State law and to maintain adequate internal controls.

MAJOR INITIATIVES

For the Year

The City has continued to establish and work towards clearly defined goals and objectives. During the budget review process, goals and objectives are developed and prioritized by the City Council and City Staff. The goal and objective setting process drives the organization. It is a continuous cycle of reviewing short and long-term goals, setting goals and objectives, evaluating the results, and reassessing short and long-term goals and their priority. In preparing the 2009 budget, the City identified several major programs/projects needed to meet citizens' needs for cost effective services, to comply with applicable mandated federal and state requirements and to maintain the City's infrastructure.

These programs/projects include:

- Completed the implementation of the Comprehensive Housing Improvement Program (CHIP) grant.
- Completed the sand filter under drain and media replacement project at the Water Treatment Plant.
- Continued the installation of the new Countywide Records Management and Computer Aided Dispatch System for the police and fire departments
- Completed Paving for Spring Hill Park fitness track and Towler Road bikepath.
- Completed the installation of an upgrade to the HVAC System for City Hall
- Installed a new Uninterrupted Power Supply for City Hall.
- Completed resurfacing of U.S. 68 from South Monroe to Dowdell
- Completed the installation of a new emergency standby generator for the Water Plant
- Began the preliminary engineering design for Phase II of the West Main Street Enhancement Project
- Awarded a contract to Buxton to help develop a retail economic development strategy

- Began the infiltration/inflow study for the City Sanitary Sewer Collection System
- Began the engineering design for the Jamestown Connector Bikepath Tunnel
- Purchased Self-Contained Breathing Apparatus for the Fire Department
- Began the reconstruction of Miami Avenue utilizing Issue II monies
- Completed streetscape improvements on North Detroit Street from Main to Church
- Built a Property Storage Facility for the Police Department on Towler Road
- Purchased Fire Safety Training Trailer with grant funds
- Began the engineering and design of the "Contract A" Wastewater Improvements at Ford Road

For the Future

The City will attempt to address the six core elements of its vision plan through a variety of avenues. Image Enhancement will deal with new residential construction and design guidelines and improvements to gateway entrances. Community Outreach has already begun with the Community Survey to identify priorities of residents on a variety of issues, the convening of a focus group to discuss the elements of the City vision plan, the creation of the City's Facebook page, and the return of the City Newsletter. Quality Service Provision will deal with Fire/Rescue delivery options and a Comprehensive Plan Update. The Adequate Financial Resources core element initiative will focus on the need for new revenues through passage of a levy, fee updates, and legislation designed to improve the tax base. Infrastructure Stabilization will focus on identifying priorities to develop the five year capital improvement program which will be utilized to implement the vision plan.

Key initiatives under Economic Development are the review of the City Economic Development Plan, Tax Incentive Legislation, funding for the City's economic development arm XEGC, and formalizing a policy on economic impact analysis for Annexations and J.E.D.D.'s. The City of Xenia will continue to provide financial and marketing assistance to promote retention and expansion of existing businesses and to attract new business. In the area of commercial development the Progress Center with Lowe's and the Wal-Mart Super Center opened in 2006. Continued site development will expand the tax base of the community, and enhance the quality of services to the citizens. In 2009 the City approved a contract with Buxton to develop a retail economic development strategy. The development focus will be on the downtown and the Progress Center. The City is seeking to increase the availability of suitable sites for economic development. The sites will be developed as environmentally clean industrial/commercial parks. One such park that has begun to develop is the OVCH South Industrial Park. The City currently utilizes rural enterprise zone agreements which give partial tax abatement for real and personal property taxes, and has begun discussion on an income tax rebate program. All the economic development tools and resources are in place for the future. The City is optimistic that the investment made in its infrastructure and economic development program will continue to increase its economic base and quality of life for its citizens.

Maintenance and future expansion of the City's infrastructure remain a major concern of the City Council and City administration. The City has continued to maintain, review and update yearly a five-year capital improvement program that provides a framework for the maintenance and expansion of the infrastructure to meet current and future needs. The City Council has taken a strong leadership role in this area to ensure that public infrastructures are maintained and will be in place to facilitate continuing economic development.

The City has continued an aggressive program to improve and increase services and to repair, replace and expand its public facilities, streets and utilities systems. The utilization of the State's Issue 2 and Local Transportation Improvement Program has helped fund nineteen (19) such projects totaling $5,457,939 since their inception.

The major projects planned for 2010 are to complete the Ford Road Training Center for the Police Department; to begin construction of the West Main Street Enhancement Project; to begin Bikepath construction of the Jamestown Connector; to complete a bicycle pedestrian crossing on South Detroit Street with ARRA grant funds; to complete East Main Street Streetscape Improvements from Whiteman to Collier with ARRA grant funds; to complete the Phase II environmental site assessment for the former Hooven and Allison Industrial Complex with State assistance through the Clean Ohio Assistance Fund; to begin construction of a 20” redundant water main transmission line with Issue II monies; to utilize CDBG dollars for improvements to City Parking Lots; to recapitalize the Downtown Façade Loan Program utilizing program income dollars and Tier II grant funding; to begin a Wayfinding Signage Program for the Downtown utilizing program income dollars and Tier II grant funding; to begin the installation of a programmable Logic Controller System for the Water Treatment Plant; to begin a Sewer Lining/Replacement and lateral replacement project; to complete the Little Miami Stream Restoration project utilizing EPA and ARRA monies; to complete the “Contract A” wastewater improvements at Ford Road; and to begin a Catch Basin repair and replacement program.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officer's Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Xenia for its comprehensive annual financial report for the year ended December 31, 2008. This was the twenty-sixth consecutive year that the City has received the prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized comprehensive annual financial report. The report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of only one year. We believe our current report will also conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate

Acknowledgments

The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. I would like to express my appreciation to all members of the Finance Department and especially to the Assistant Finance Director.

In closing, without the leadership and support of the Mayor and City Council and support of the entire City staff, preparation of this report would not have been possible.

Respectfully submitted,

Mark A. Bazelak
Finance Director

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

CITY COUNCIL

Dennis Propes	President
William R. (Bill) Miller	Vice President
Phyllis A. Pennewitt	Mayor
Jeanne Mills	
Frank Louderback	
John Caupp	
Patricia L. Felton	

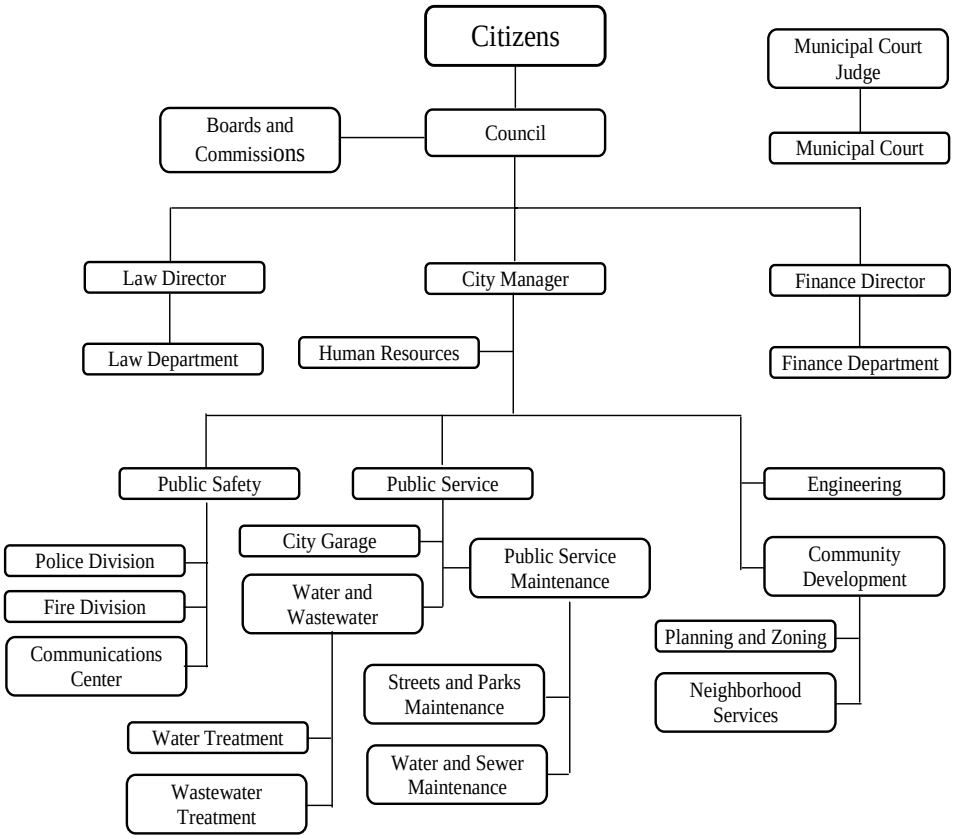
APPOINTED OFFICIALS

Ronald C. Lewis	Law Director
Mark A. Bazelak	Finance Director
James W. Percival	City Manager

DEPARTMENT OF FINANCE STAFF

Mark A. Bazelak	Finance Director
Ryan Duke	Assistant Finance Director
Diana Steck	Accounts Receivable Manager
Edgar Cardenas	Information Technology Manager
Craig Birchard	Information Technology Technician
Michelle Johnson	City Clerk
Denise Estle	Finance Technician/Finance
Mary Ann Richardson	Finance Clerk/Accounts Payable
Bill McCarthy	Finance Clerk/Payroll
Kathy A. Andrews	Finance Clerk/Income Tax
Dennis W. Evans	Finance Clerk/Income Tax
Karly Burns	Finance Clerk/Income Tax
Jannette Reedy	Finance Clerk/Utility Billing
Deborah Smith	Finance Clerk/Utility Billing
Angela Ferrero	Finance Clerk/Utility Billing
Julie Willis	Finance Clerk/Utility Billing

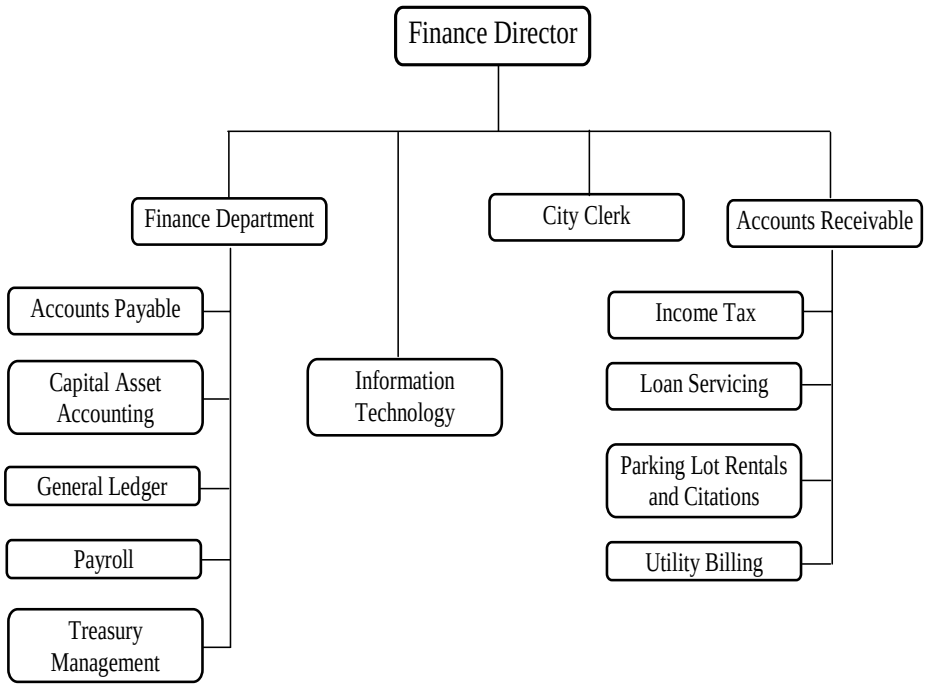
City Organizational Chart
For the Year Ended December 31, 2009



Commissions	**Boards**
Records	Loan Trust
Traffic Commission	Tax Appeals
Beautification & Environmental	Zoning Appeals
Community Relations	Recreation Arts & Cultural Activities
Civil Service	
Planning	

Xenia Economic Growth Corporation

Finance Department Organizational Chart
For the Year Ended December 31, 2009



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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Xenia
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

FINANCIAL SECTION

XENIA, OHIO

18 03

CITY OF HOSPITALITY

PLATTENBURG
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of City Council
City of Xenia, Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City of Xenia (the City) as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2010, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

8260 NORTHCREEK DRIVE, SUITE 330 / CINCINNATI, OH 45236 • (513) 891-2722 • FAX (513) 891-2760
ONE PRESTIGE PLACE, SUITE 520 / DAYTON, OH 45342 • (937) 433-0400 • FAX (937) 433-0429
www.plattenburg.com

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

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

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
June 25, 2010

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

FINANCIAL HIGHLIGHTS

Key financial highlights for 2009 are as follows:

The total change in the net assets of Xenia City was $309,364. Net assets of governmental activities increased $267,282, which represents a 0.7% increase from 2008. Net assets of business-type activities increased by $42,082 or 0.1% from 2008.

General revenues accounted for $14.3 million or 50.1% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for $14.2 million or 49.1% of total revenues of $28.5 million.

The total assets of governmental activities decreased by $707,432 due to a large decline in tax revenues. Current and other assets decreased $2,041,886.

The City had $18.3 million in expenses related to governmental activities; $4.3 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of $14.3 million provided additional support for these programs.

The general fund had $15.3 million in revenues, $14.8 million in expenditures and transfers to other funds of $0.2 million. The general fund balance increased $292,081 to $4,500,493.

The net assets for business-type activities increased $42,082 which is a small variation. This is due to revenues and expenditures for the enterprise funds being consistent with the previous year. There were also no major infrastructure contributions from subdivision developers.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

The Government-Wide Financial Statements – These statements provide both long-term and short-term information about the City's overall financial status.

The Fund Financial Statements – These statements focus on individual parts of the City, reporting the City's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Government-wide Financial Statements

The government-wide financial statements report information about the City as a whole, including the Xenia Economic Growth Corporation (XEGC), the City's discretely presented component unit, using accepted methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

Over time, increases or decreases in the City's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the City, additional non-financial factors such as property tax base and current property tax laws as well as diversification in income tax base must be considered.

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

Governmental Activities – Most of the City's program's and services are reported here including public safety, public health and welfare services, recreation, community development, highways and streets, and general government.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. All of the City's enterprise activities are reported as business-type activities.

A separately issued audit report containing financial statements is available from XEGC at 181 W. Main Street, Xenia, Ohio 45385.

Fund Financial Statements

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

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

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

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. All of the City's fiduciary activities are reported in the separate Statement of Fiduciary Assets and Liabilities.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The following table shows a comparison of net assets between 2008 and 2009.

	Governmental Activities	Governmental Activities	Business-type Activities	Business-type Activities	Total	Total
	2009	2008	2009	2008	2009	2008
Current and other assets	$12,622,820	$14,664,706	$9,516,026	$9,320,601	$22,138,846	$23,985,307
Capital assets, net	35,246,000	33,911,546	27,944,511	28,656,488	63,190,511	62,568,034
Total assets	47,868,820	48,576,252	37,460,537	37,977,089	85,329,357	86,553,341
Long-term debt outstanding	4,136,482	4,403,844	7,939,665	8,598,361	12,076,147	13,002,205
Other liabilities	2,908,387	3,615,739	539,683	439,621	3,448,070	4,055,360
Total liabilities	7,044,869	8,019,583	8,479,348	9,037,982	15,524,217	17,057,565
Net assets						
Invested in capital assets net of related debt	32,711,191	31,133,709	21,442,195	21,529,277	54,153,386	52,662,986
Restricted	4,179,524	5,630,788	0	0	4,179,524	5,630,788
Unrestricted	3,933,236	3,792,172	7,538,994	7,409,830	11,472,230	11,202,002
Total net assets	$40,823,951	$40,556,669	$28,981,189	$28,939,107	$69,805,140	$69,495,776

Change in Net Assets – The following table shows the changes in net assets for the fiscal year 2009 compared to 2008.

	Governmental Activities	Governmental Activities	Business-type Activities	Business-type Activities	Total	Total
	2009	2008	2009	2008	2009	2008
Revenues						
Program Revenues						
Charges for services and sales	$3,278,787	$3,886,976	$9,523,722	$9,365,834	$12,802,509	$13,252,810
Operating grants and contributions	253,541	442,322	0	36,459	253,541	478,781
Capital grants and contributions	744,718	993,095	418,589	2,494,773	1,163,307	3,487,868
General Revenues:						
Income taxes	8,318,554	8,848,826	0	0	8,318,554	8,848,826
Other local taxes	1,899,658	2,106,148	0	0	1,899,658	2,106,148
Motor vehicle and gasoline taxes	1,163,541	1,445,405	0	0	1,163,541	1,445,405
Intergovernmental, unrestricted	2,048,476	1,608,619	0	0	2,048,476	1,608,619
Investment earnings	264,225	294,596	0	0	264,225	294,596
Miscellaneous	409,876	341,238	0	0	409,876	341,238
Total revenues	18,381,376	19,967,225	9,942,311	11,897,066	28,323,687	31,864,291
Expenses						
Program Expenses						
General government	3,474,135	3,913,536	0	0	3,474,135	3,913,536
Public safety	11,984,216	11,372,519	0	0	11,984,216	11,372,519
Health	54,605	67,910	0	0	54,605	67,910
Highways and streets	1,952,667	2,054,733	0	0	1,952,667	2,054,733
Community development	285,954	360,443	0	0	285,954	360,443
Recreation	406,396	481,111	0	0	406,396	481,111
Debt service:						
Interest and fiscal charges	126,203	129,250	0	0	126,203	129,250
Water	0	0	3,110,764	2,845,241	3,110,764	2,845,241
Sewer	0	0	4,191,056	4,187,892	4,191,056	4,187,892
Sanitation	0	0	1,644,491	1,643,058	1,644,491	1,643,058
Storm Water	0	0	187,640	164,575	187,640	164,575
Other enterprise funds	0	0	596,196	385,728	596,196	385,728
Total expenses	18,284,176	18,379,502	9,730,147	9,226,494	28,014,323	27,605,996
Total change in net assets before transfers	97,200	1,587,723	212,164	2,670,572	309,364	4,258,295
Transfers	170,082	(10,000)	(170,082)	10,000	0	0
Total change in net assets	267,282	1,577,723	42,082	2,680,572	309,364	4,258,295
Beginning net assets	40,556,669	38,978,946	28,939,107	26,258,535	69,495,776	65,237,481
Ending net assets	$40,823,951	$40,556,669	$28,981,189	$28,939,107	$69,805,140	$69,495,776

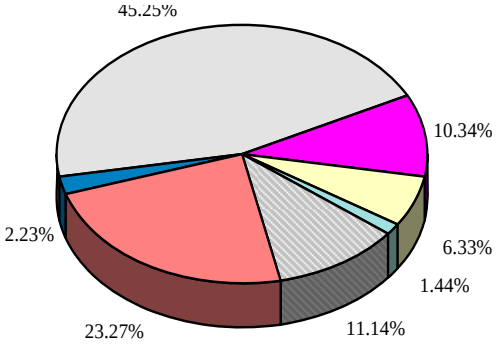
Governmental Activities

Net assets of the City's governmental activities increased by $267,282. This increase can be attributed to consistent revenue growth compared to very limited expenditure increases.

The City receives an income tax, which is based on 1.75% of all salaries, wages, commissions and other compensation and on net profits earned from residents living or working within the City.

Other local taxes and income taxes made up 10.34% and 45.26% respectively of revenues for governmental activities for the City in fiscal year 2009. The City's reliance upon tax revenues is demonstrated by the following graph indicating 61.93% of total revenues from general tax revenues.

Revenue Sources	2009	Percent of Total
Municipal income taxes	$8,318,554	45.25%
Other local taxes	1,899,658	10.34%
Motor vehicle and gas taxes	1,163,541	6.33%
Investment earnings	264,225	1.44%
Intergovernmental , unrestricted	2,048,476	11.14%
Program revenues	4,277,046	23.27%
Miscellaneous	409,876	2.23%
Total Revenue	$18,381,376	100.00%



Business-Type Activities

Net assets of the business-type activities increased $42,082. This demonstrates a consistency in operating revenues and expenditures within the Enterprise Funds.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City's governmental funds reported a combined fund balance of $8,161,908 which is a decrease from last year's balance of $9,253,443. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2009 and 2008:

	Fund Balance December 31, 2009	Fund Balance December 31, 2008	Increase (Decrease)
General	$4,500,493	$4,208,412	$292,081
State Gas and Vehicle License	292,660	379,659	(86,999)
Capital Improvements	1,409,730	2,133,819	(724,089)
Other Governmental	1,959,025	2,531,553	(572,528)
Total	$8,161,908	$9,253,443	($1,091,535)

General Fund – Revenues: General Fund revenues in 2009 decreased approximately 8.19% compared to revenues in fiscal year 2008 as shown in the chart below. The City experienced a decrease in every revenue category listed below. The decline in income tax was due to a significant downturn in the local economy. A reduction in local government funding as well as a decline in estate tax contributed to a large decline in state shared taxes.

	2009 Revenues	2008 Revenues	Increase (Decrease)
Municipal Income Taxes	$8,418,354	$8,973,379	($555,025)
Other Local Taxes	1,627,290	1,814,131	(186,841)
State Shared taxes and permits	1,869,049	2,272,837	(403,788)
Intergovernmental grants	141,089	210,938	(69,849)
Charges for services	1,665,371	1,702,649	(37,278)
Fines, costs, forfeitures, Licenses and permits	1,238,896	1,299,478	(60,582)
Miscellaneous receipts including interest earnings	338,816	389,565	(50,749)
Total	$15,298,865	$16,662,977	($1,364,112)

General Fund – Expenditures: General Fund expenditures decreased $424,083 or 2.8% over the prior year. This is due to layoffs, pay freezes and reductions, as well as several other budget cuts.

	2009 Expenditures	2008 Expenditures	Increase (Decrease)
General Government	$2,516,100	$3,294,966	($778,866)
Public Safety	11,315,075	10,832,772	482,303
Health	51,780	64,843	(13,063)
Highways and Streets	270,859	268,352	2,507
Community Development	289,694	344,549	(54,855)
Recreation	317,151	379,260	(62,109)
Total	$14,760,659	$15,184,742	($424,083)

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

For the General Fund, final budget basis revenue of $16.5 million did not significantly change over the original budget estimates of $16.2 million. The final budgeted expenditures of $16.5 million did not significantly exceed original appropriations of $16.2 million. The largest variances between the final budget and actual revenues were in income tax, as well as state shared taxes and permits. The income tax variance was due to a larger downturn in the local economy than management projected. The variances in state shared taxes and permits were due to cuts in state local government funding and a decline in estate tax collections. Wage freezes, layoffs, and an aggressive approach to cutting costs in nearly every area resulted in expenditures coming in well under budget in 2009. The General Fund had an adequate fund balance to cover expenditures.

Capital Improvement Fund – The City's General Capital Improvement Fund revenues decreased by $387,073 or 28.4% compared to 2008. The decrease is the result of the City receiving dollars for 911 fees to upgrade the dispatch center in 2008 that were directed to the General Fund in 2009.

	2009 Revenues	2008 Revenues	Increase (Decrease)
Other Local Taxes	$44,590	$57,152	($12,562)
Intergovernmental Grants	669,954	790,315	(120,361)
Charges for Services	400	991	(591)
Fines, Costs, Forfeitures, Licenses and Permits	0	224,272	(224,272)
Miscellaneous Receipts including interest earnings	259,667	288,954	(29,287)
	$974,611	$1,361,684	($387,073)

Capital improvement fund expenditures increased by 1.2% in 2009. Included in those expenditures were items such as Self Contained Breathing Apparatus for the Fire Department, a fire trailer, and the Jamestown connector project.

	2009 Expenditures	2008 Expenditures	Increase (Decrease)
Public Safety	$107,984	$0	$107,984
Capital Outlay	$1,559,591	$1,681,199	($121,608)
Debt Service:			
Principal retirement	352,436	311,064	41,372
Interest & Fiscal Charges	68,769	71,200	(2,431)
	$2,088,780	$2,063,463	$25,317

The primary funding for the capital improvements fund comes from intergovernmental grants, interest earnings, and transfers. A transfer is made into the capital improvement fund at year-end when possible based on financial policy. This transfer is made from the general fund into the capital improvements fund to the extent the balance in the key operating funds (general fund and state gas and vehicle license fund) exceeds two months of operating reserves (the city's reserve requirement). At the end of 2009 the City made a transfer of $200,000 from the general fund to the capital improvements fund. This transfer improves the fund balance but it is unclear the extent to which the City will be able to fund capital improvements in future years.

Enterprise Funds – The City's enterprise funds reported a net assets balance of $28,923,039 which is an increase from last year's balance of $28,863,792. The schedule below indicates the net assets balance and the total change in net assets by activity as of December 31, 2009 and 2008.

	Net Assets Balance December 31, 2009	Net Assets Balance December 31, 2008	Increase (Decrease)
Water	$11,363,562	$11,041,913	$321,649
Sewer	9,968,614	10,063,570	(94,956)
Sanitation	379,118	244,752	134,366
Storm Water	6,322,174	6,362,326	(40,152)
Other Enterprise	889,571	1,151,231	(261,660)
Total	$28,923,039	$28,863,792	$59,247

There were no major changes in enterprise fund net assets in 2009. The Water Fund had the largest dollar value increase and it not a significant change. Most funds saw little variation in net assets. Overall the change in net assets in the Enterprise funds is less than one tenth of one percent.

Water and sewer operating and non-operating revenues and expenditures are show below:

	Water			Sewer		
	2009	2008	Increase (Decrease)	2009	2008	Increase (Decrease)
Operating Revenues	$3,272,281	$2,930,140	$342,141	$3,949,343	$3,876,121	$73,222
Non-Operating Revenues	153,037	234,727	(81,690)	141,543	241,424	(99,881)
Total	$3,425,318	$3,164,867	$260,451	$4,090,886	$4,117,545	($26,659)
Operating Expenses	$3,068,692	$2,811,070	$257,622	$4,000,280	$3,989,863	$10,417
Non-Operating Expenses	36,581	38,560	(1,979)	185,562	202,579	(17,017)
Total	$3,105,273	$2,849,630	$255,643	$4,185,842	$4,192,442	($6,600)

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year there was a $745,072 increase in appropriations between the original and final amended budget. The main component of this increase is a $400,000 supplemental appropriation to transfer funds over the reserve requirement to the general capital improvements fund for future capital purchases. After further evaluation of the City's financial position it was determined that only $200,000 should be transferred to the Capital Improvement Fund. An advance to the county motor vehicle license fund of $68,000 was another significant increase in appropriations.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2009 the City had $63,190,511 net of accumulated depreciation invested in land, buildings, equipment and vehicles. Of this total, $35,246,000 was related to governmental activities, and $27,944,511 was related to business-type activities. The following tables shows fiscal year 2009 and 2008 balances:

	Governmental Activities		Increase (Decrease)
	2009	2008	
Land	$16,220,607	$16,154,777	$65,830
Land Improvements	1,263,245	1,129,024	134,221
Buildings	6,509,521	5,948,254	561,267
Equipment	8,833,519	7,840,844	992,675
Infrastructure	15,065,947	13,819,509	1,246,438
Construction In Progress	273,106	850,778	(577,672)
Less: Accumulated Depreciation	(12,919,945)	(11,831,640)	(1,088,305)
Total	$35,246,000	$33,911,546	$1,334,454

	Business-Type Activities		Increase (Decrease)
	2009	2008	
Land	$484,280	$484,280	$0
Land Improvements	448,997	411,297	37,700
Buildings	8,270,911	8,343,406	(72,495)
Equipment	51,263,278	50,226,085	1,037,193
Construction In Progress	222,546	611,240	(388,694)
Less: Accumulated Depreciation	(32,745,501)	(31,419,820)	(1,325,681)
Total	$27,944,511	$28,656,488	($711,977)

Increases in governmental activities capital assets were due to the purchase of several different assets such as a mobile fire trailer, Self Contained Breathing Apparatus, HVAC equipment, and a Police property building. The City also completed its traffic signalization project. The increase in asset value in Business-type activities was due primarily to the addition of a standby generator at the water plant as well as a filter underdrain system.

Additional information on the City's capital assets can be found in Note 8.

Debt

At December 31, 2009 the City had $945,000 in bonds outstanding, $65,000 due within one year. The following table summarizes the City's debt outstanding as of December 31, 2009 and 2008:

	2009	2008
Governmental Activities:		
General Obligation Bonds	$945,000	$1,005,000
Capital Leases Payable	1,589,809	1,772,837
Compensated Absences	1,601,673	1,626,006
Total Governmental Activities	4,136,482	4,403,843
Business-Type Activities:		
Landfill Liability	1,021,870	1,053,034
Compensated Absences	415,520	418,116
Capital Leases Payable	1,607,731	1,697,182
Loans Payable	4,894,544	5,430,028
Total Business-Type Activities	7,939,665	8,598,360
	$12,076,147	$13,002,203

Under current state statutes, the City's general obligation bonded debt issues are subject to a legal limitation based on 10.5% of the total assessed value of real and personal property. At December 31, 2009, the City's outstanding debt was below the legal limit. Additional information on the City's long-term debt can be found in Notes 11, 12, and 13.

ECONOMIC FACTORS

The National economic downturn has resulted in a significant number of job losses in the Xenia community. The national unemployment rate at the end of 2009 was 9.7%. The state had an unemployment rate of 10.7%, the county 10.6% and the City of Xenia 12.6%. The city's rate has increased from its 9.2% in rate in 2008 and is double its 2007 rate of 6.2%. This will drastically increase the households within the city who have no taxable income. The City is working to create new jobs and one area for job development is the progress center. In 2006 a Lowes and Wal-Mart Supercenter opened in the progress center. An Applebee's, PNC Bank, Bob Evans, and Sonic have since been added. In addition, the water and sewer utilities along with the main entrance road have been designed and engineered to serve the 277 plus acres of undeveloped land that was annexed to the City in 2001 for future commercial/industrial development. State funding has been approved to assist in financing the construction of infrastructure for the newly annexed land. The City annexed another 391 acres in 2007 for future residential development. The census bureau recently increased the City's population statistic which shows that the City is expanding its tax base. This growth will continue to increase the City's property tax and as the economy turns around the income tax collections. City officials understand the need for additional job creation and are working with the Xenia Economic Growth Corporation to develop an economic plan to bring a balance of retail, entertainment, technology, and other industrial opportunities.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information contact Mark A. Bazelak, Finance Director of Xenia City.

Statement of Net Assets
December 31, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	XEGC
Assets:				
Cash and cash equivalents	$ 1,368,700	$ 1,679,040	$ 3,047,740	$ 476,491
Cash with fiscal agent	61,522	0	61,522	0
Investments	4,857,148	5,958,477	10,815,625	175,000
Receivables:				
Taxes, including interest, penalties and liens	3,882,109	0	3,882,109	0
Intergovernmental	1,747,275	0	1,747,275	0
Accounts	586,419	1,120,887	1,707,306	0
Special assessments, including liens	117,682	22,348	140,030	0
Loans	0	243,294	243,294	69,473
Accrued interest	44,577	48,600	93,177	659
Grants	55,038	89,956	144,994	0
Allowance for uncollectible accounts	(345,996)	(15,640)	(361,636)	0
Interfund balances	(21,777)	21,777	0	0
Inventories	84,422	283,484	367,906	0
Prepaid items	185,701	63,803	249,504	5,310
Capital Assets not being depreciated	16,493,713	706,826	17,200,539	0
Capital Assets, net of accumulated depreciation	18,752,287	27,237,685	45,989,972	3,335
Total Assets	47,868,820	37,460,537	85,329,357	730,268
Liabilities:				
Accounts payable	381,540	367,775	749,315	1,022
Accrued payroll	705,815	137,686	843,501	7,976
Unearned revenue	1,794,724	0	1,794,724	0
Accrued interest payable	26,308	34,222	60,530	0
Long-term liabilities:				
Amounts due within one year	636,853	798,724	1,435,577	0
Amounts due in more than one year	3,499,629	7,140,941	10,640,570	0
Total Liabilities	7,044,869	8,479,348	15,524,217	8,998

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	XEGC
Net Assets:				
Invested in Capital Assets, Net of Related Debt	32,711,191	21,442,195	54,153,386	3,335
Restricted For:				
Capital Projects	1,710,934	0	1,710,934	0
Debt Service	31,008	0	31,008	0
General government programs	578,701	0	578,701	0
Safety programs	660,951	0	660,951	0
Street construction/maintenance	1,195,020	0	1,195,020	0
Recreation	2,910	0	2,910	0
Unrestricted (Deficit)	3,933,236	7,538,994	11,472,230	717,935
Total Net Assets	$ 40,823,951	$ 28,981,189	$ 69,805,140	$ 721,270

See accompanying notes to the basic financial statements

Statement of Activities
For the Year Ended December 31, 2009

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	$ 3,474,135	$ 1,359,765	$ 253,288	$ 0
Public safety	11,984,216	1,866,335	253	296,932
Health	54,605	8,589	0	0
Highways and streets	1,952,667	4,282	0	381,954
Community development	285,954	19,191	0	65,832
Recreation	406,396	20,625	0	0
Interest and fiscal charges	126,203	0	0	0
Total Governmental Activities	18,284,176	3,278,787	253,541	744,718
Business-Type Activities:				
Water	3,110,764	3,425,277	0	1,604
Sewer	4,191,056	4,090,886	0	0
Sanitation	1,644,491	1,774,993	0	0
Storm Water	187,640	144,933	0	0
Loan	15,126	542	0	0
Parking Revenue	82,493	59,118	0	0
CDBG and UDAG Revolving Loan	44,288	16,104	0	98,960
Housing Rehabilitation Loan	454,289	11,869	0	318,025
Total Business-Type Activities	9,730,147	9,523,722	0	418,589
Total primary government	$ 28,014,323	$ 12,802,509	$ 253,541	$ 1,163,307
Component Unit:				
XEGC	$ 207,875	$ 178,103	$ 0	$ 0

General Revenues:
Income taxes
Other local taxes
Property Taxes
Motor vehicle and gas taxes
Intergovernmental, unrestricted
Investment earnings
Miscellaneous
Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			Component Unit
Governmental Activities	Business-Type Activities	Total	XEGC
$ (1,861,082)	$ 0	$ (1,861,082)	
(9,820,696)	0	(9,820,696)	
(46,016)	0	(46,016)	
(1,566,431)	0	(1,566,431)	
(200,931)	0	(200,931)	
(385,771)	0	(385,771)	
(126,203)	0	(126,203)	
(14,007,130)	0	(14,007,130)	
0	316,117	316,117	
0	(100,170)	(100,170)	
0	130,502	130,502	
0	(42,707)	(42,707)	
0	(14,584)	(14,584)	
0	(23,375)	(23,375)	
0	70,776	70,776	
0	(124,395)	(124,395)	
0	212,164	212,164	
$ (14,007,130)	$ 212,164	$ (13,794,966)	
			$ (29,772)
8,318,554	0	8,318,554	0
44,590	0	44,590	0
1,855,068	0	1,855,068	0
1,163,541	0	1,163,541	0
2,048,476	0	2,048,476	0
264,225	0	264,225	3,404
409,876	0	409,876	0
170,082	(170,082)	0	0
14,274,412	(170,082)	14,104,330	3,404
267,282	42,082	309,364	(26,368)
40,556,669	28,939,107	69,495,776	747,638
$ 40,823,951	$ 28,981,189	$ 69,805,140	$ 721,270

Balance Sheet
Governmental Funds
December 31, 2009

	General	State Gas and Vehicle License	Capital Improvements
Assets:			
Cash and cash equivalents	$ 610,567	$ 24,910	$ 301,390
Cash with fiscal agent	0	0	0
Investments	2,166,742	88,397	1,069,560
Receivables:			
Taxes, including interest, penalties and liens	3,556,630	0	3,760
Intergovernmental	806,861	506,928	0
Accounts	491,251	0	25,393
Special assessments, including liens	117,682	0	0
Accrued interest	0	678	31,688
Grants	8,932	0	0
Allowance for uncollectible accounts	(323,888)	0	(22,108)
Due from other funds	68,000	0	0
Inventories	16,746	21,637	0
Prepaid items	97,396	5,067	20,680
Advances to other funds	0	0	26,726
Total Assets	$ 7,616,919	$ 647,617	$ 1,457,089
Liabilities:			
Accounts payable	$ 106,695	$ 4,771	$ 38,417
Accrued payroll	663,752	27,882	0
Due to other funds	0	0	0
Deferred revenue	2,345,979	322,304	8,942
Total Liabilities	3,116,426	354,957	47,359
Fund Balances:			
Reserved for:			
Encumbrances	99,748	20,865	81,990
Inventories	16,746	21,637	0
Prepaid items	97,396	5,067	20,680
Advances to other funds	0	0	26,726
Debt service	0	0	0
Unreserved and undesignated in:			
General Fund	4,286,603	0	0
Special revenue funds	0	245,091	0
Capital projects funds	0	0	1,280,334
Total Fund Balances	4,500,493	292,660	1,409,730
Total Liabilities and Funds Balances	$ 7,616,919	$ 647,617	$ 1,457,089

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
$ 416,724	$ 1,353,591
61,522	61,522
1,478,830	4,803,529
321,719	3,882,109
433,486	1,747,275
66,542	583,186
0	117,682
12,211	44,577
46,106	55,038
0	(345,996)
0	68,000
0	38,383
59,992	183,135
0	26,726
$ 2,897,132	$ 12,618,757
$ 206,117	$ 356,000
8,761	700,395
68,000	68,000
655,229	3,332,454
938,107	4,456,849
157,147	359,750
0	38,383
59,992	183,135
0	26,726
33,971	33,971
0	4,286,603
1,486,695	1,731,786
221,220	1,501,554
1,959,025	8,161,908
$ 2,897,132	$ 12,618,757

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

Total Governmental Fund Balances	$ 8,161,908
Amounts Reported for Governmental activities in the statement of net assets are different because:	
Capital Assets used in Governmental Activities are not resources and therefore are not reported in the funds.	35,219,274
Other long-term assets are not available to pay for current period expenditures and therfore are deferred in the funds.	1,537,730
Long-term liailities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(4,130,635)
The City Garage internal service fund is used by management to charge the costs of vehicle maintenance to individual departments. The asset and liabilities of the City Garage fund are allocated between the governmental and business-type activities in the statement of net assets. This is the amount that applies to the governmental activities.	35,674
Net Assets of Governmental Activities	$ 40,823,951

See accompanying noted to the basic financial statements.

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

	General	State Gas and Vehicle License	Capital Improvements
Revenues:			
Municipal income tax	$ 8,418,354	$ 0	$ 0
Other local taxes	1,627,290	0	44,590
State shared taxes and permits	1,869,049	1,033,147	0
Intergovernmental grants	141,089	1,596	669,954
Charges for services	1,665,371	4,120	400
Fines, costs, forfeitures, licenses and permits	1,238,896	0	0
Miscellaneous receipts and reimbursements, including interest	338,816	51,894	259,667
Total Revenue	15,298,865	1,090,757	974,611
Expenditures:			
Current:			
General government	2,516,100	0	0
Public safety	11,315,075	0	107,984
Health	51,780	0	0
Highways and streets	270,859	1,104,871	0
Community development	289,694	0	0
Recreation	317,151	0	0
Capital outlay	0	0	1,559,591
Debt service:			
Principal retirement	0	0	352,441
Interest & fiscal charges	0	0	68,764
Total Expenditures	14,760,659	1,104,871	2,088,780
Excess (deficiency) of revenues over expenditures	538,206	(14,114)	(1,114,169)
Other financing sources (uses):			
Capital leases initiated	0	0	190,080
Transfers in	0	0	200,000
Transfers out	(247,000)	0	0
Total other financing sources (uses)	(247,000)	0	390,080
Net change in fund balances	291,206	(14,114)	(724,089)
Fund Balances at Beginning of Year	4,208,412	379,659	2,133,819
Increase (decrease) in inventory reserve	875	(72,885)	0
Fund Balances End of Year	$ 4,500,493	$ 292,660	$ 1,409,730

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
$ 0	$ 8,418,354
227,778	1,899,658
394,276	3,296,472
96,311	908,950
0	1,669,891
183,283	1,422,179
259,140	909,517
1,160,788	18,525,021
603,724	3,119,824
32,945	11,456,004
0	51,780
49,422	1,425,152
0	289,694
2,393	319,544
938,570	2,498,161
80,667	433,108
59,595	128,359
1,767,316	19,721,626
(606,528)	(1,196,605)
0	190,080
34,000	234,000
0	(247,000)
34,000	177,080
(572,528)	(1,019,525)
2,531,553	9,253,443
0	(72,010)
$ 1,959,025	$ 8,161,908

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

Net change in Fund Balances - Total Governmental Funds	($1,019,525)
Amounts Reported for Governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation.	1,335,155
Governmental funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets.	(15,296)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(218,408)
The repayment of bond and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	433,108
New capital leases increase long-term liabilities in the statement of net assets but are an other financing source-capital leases in the governmental funds.	(190,080)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	2,161
Some expenses reported in the statement of activities, such as change in inventory and compensated absenses, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(46,836)
The City Garage Internal Service Fund, which is used to charge the cost of services to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal services revenues are eliminated. The net revenue (expense) of the City Garage Internal Service Fund is allocated among the governmental and business-type activities.	(12,997)
Change in Net Assets of Governmental Activities	$267,282

See accompanying noted to the basic financial statements.

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Tax	$ 8,997,000	$ 8,997,000	$ 8,263,561	$ (733,439)
Other Local Taxes	1,530,000	1,530,000	1,446,290	(83,710)
State Shared Taxes and Permits	2,068,588	2,166,103	1,885,561	(280,542)
Intergovernmental Grants	224,029	249,179	183,915	(65,264)
Charges for Services	1,761,300	1,766,850	1,707,297	(59,553)
Fines, Costs, Forfeitures, Licenses and Permits	1,262,330	1,297,580	1,208,951	(88,629)
Miscellaneous Receipts and Reimbursements, including Interest	384,846	450,971	400,834	(50,137)
Total Revenues	16,228,093	16,457,683	15,096,409	(1,361,274)
Expenditures:				
Current:				
General Government	3,248,447	3,317,055	2,948,353	368,702
Public Safety	11,825,817	12,002,744	11,281,125	721,619
Health	78,085	78,939	52,972	25,967
Highways and Streets	291,000	291,035	273,115	17,920
Community Development	325,507	353,917	301,492	52,425
Recreation	451,506	453,744	338,350	115,394
Total Expenditures	16,220,362	16,497,434	15,195,407	1,302,027
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,731	(39,751)	(98,998)	(59,247)
Other Financing Sources (Uses):				
Transfers Out	(172,000)	(572,000)	(247,000)	325,000
Advances In	635,075	635,075	143,926	(491,149)
Advances Out	(491,149)	(559,149)	(68,000)	491,149
Total Other Financing Sources (Uses):	(28,074)	(496,074)	(171,074)	325,000
Net Change in Fund Balance	(20,343)	(535,825)	(270,072)	265,753
Fund Balance at Beginning of Year	2,616,710	2,616,710	2,616,710	0
Prior Year Encumbrances	199,290	199,290	199,290	0
Fund Balance at End of Year	$ 2,795,657	$ 2,280,175	$ 2,545,928	$ 265,753

See accompanying notes to the basic financial statements

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Fund – State Gas and Vehicle License Fund For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 1,033,208	$ 1,033,208	$ 967,151	$ (66,057)
Intergovernmental Grants	131,938	131,938	120,919	(11,019)
Charges for Services	1,000	5,000	4,120	(880)
Miscellaneous Receipts and Reimbursements, including Interest	63,587	63,937	52,057	(11,880)
Total Revenues	1,229,733	1,234,083	1,144,247	(89,836)
Expenditures:				
Current:				
Highways and Streets	1,282,913	1,295,335	1,144,455	150,880
Total Expenditures	1,282,913	1,295,335	1,144,455	150,880
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,180)	(61,252)	(208)	61,044
Other Financing Sources (Uses):				
Transfers In	100,000	100,000	0	(100,000)
Total Other Financing Sources (Uses):	100,000	100,000	0	(100,000)
Net Change in Fund Balance	46,820	38,748	(208)	(38,956)
Fund Balance at Beginning of Year	63,708	63,708	63,708	0
Prior Year Encumbrances	28,394	28,394	28,394	0
Fund Balance at End of Year	$ 138,922	$ 130,850	$ 91,894	$ (38,956)

See accompanying notes to the basic financial statements

Statement of Net Assets
Proprietary Funds
December 31, 2009

	Business-type activities - Enterprise Funds			
	Water	Sewer	Sanitation	Storm Sewer
Assets:				
Current Assets:				
Cash and cash equivalents	$ 678,875	$ 481,872	$ 335,157	$ 69,589
Investments	2,409,146	1,710,034	1,189,387	246,957
Receivables:				
Accounts	411,506	676,226	6,381	26,774
Special assessments, including liens	6,034	8,939	6,928	447
Loans	0	0	0	0
Accrued interest	19,626	14,260	9,365	1,767
Grants	0	0	0	0
Allowance for uncollectible accounts	(3,876)	(7,184)	(4,370)	(210)
Inventories	251,895	31,589	0	0
Prepaid items	32,769	27,025	3,354	0
Total Current Assets	3,805,975	2,942,761	1,546,202	345,324
Noncurrent Assets:				
Unrestricted:				
Loans receivable (net of current)	0	0	0	0
Capital Assets not being depreciated	132,348	476,668	0	0
Capital Assets (net of accumulated depreciation)	8,520,720	12,620,143	114,411	5,982,411
Total Noncurrent Assets	8,653,068	13,096,811	114,411	5,982,411
Total Assets	12,459,043	16,039,572	1,660,613	6,327,735

Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$ 104,010	$ 1,669,503	$ 24,646
369,105	5,924,629	87,467
0	1,120,887	3,233
0	22,348	0
25,261	25,261	0
3,582	48,600	0
89,956	89,956	0
0	(15,640)	0
0	283,484	46,039
489	63,637	2,732
592,403	9,232,665	164,117
218,033	218,033	0
97,810	706,826	0
0	27,237,685	26,726
315,843	28,162,544	26,726
908,246	37,395,209	190,843

(Continued)

Statement of Net Assets
Proprietary Funds
December 31, 2009

	Business-type activities - Enterprise Funds			
	Water	Sewer	Sanitation	Storm Sewer
Liabilities:				
Current Liabilities:				
Accounts payable	52,937	97,248	202,078	1,568
Accrued payroll	60,381	61,902	11,732	864
Interfund payable	0	0	0	0
Loan payable	0	550,954	0	0
Accrued interest payable	17,111	17,111	0	0
Compensated absences	25,789	31,406	7,330	3,129
Capital lease payable - current	46,752	46,752	0	0
Landfill liability - current	0	0	85,156	0
Total Current Liabilities	202,970	805,373	306,296	5,561
Noncurrent Liabilities				
Compensated absences	135,397	164,882	38,485	0
Capital lease payable	757,114	757,113	0	0
Loans payable	0	4,343,590	0	0
Landfill liability - noncurrent	0	0	936,714	0
Total Noncurrent Liabilities	892,511	5,265,585	975,199	0
Total Liabilities	1,095,481	6,070,958	1,281,495	5,561
Net Assets:				
Invested in Capital Assets, net of debt	7,849,202	7,398,402	114,411	5,982,411
Unrestricted	3,514,360	2,570,212	264,707	339,763
Total Net Assets	$ 11,363,562	$ 9,968,614	$ 379,118	$ 6,322,174

Adjustment to consolidate the net assets of the Utility Billing Internal Service Fund.
Adjustment to consolidate the allocated portion of net assets of the City Garage Internal Service Fund.
Total net assets per the government-wide Statement of Net Assets

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
6,766	360,597	32,718
2,807	137,686	5,419
0	0	26,726
0	550,954	0
0	34,222	0
1,456	69,110	5,144
0	93,504	0
0	85,156	0
11,029	1,331,229	70,007
7,646	346,410	27,011
0	1,514,227	0
0	4,343,590	0
0	936,714	0
7,646	7,140,941	27,011
18,675	8,472,170	97,018
97,810	21,442,236	26,726
791,761	7,480,803	67,099
$ 889,571	$ 28,923,039	$ 93,825
	36,373	
	21,777	
	28,981,189	

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	Sewer	Sanitation	Storm Sewer
Operating revenues:				
Charges for services	$ 3,272,281	$ 3,949,343	$ 1,629,916	$ 136,050
Operating expenses:				
Personnel services	1,675,246	1,773,072	326,771	26,701
General operating	11,193	7,304	7	0
Contractual services	590,495	915,249	1,279,736	11,385
Materials and supplies	283,593	190,273	8,433	12,248
Depreciation	421,439	994,996	25,680	134,751
Repairs and maintenance	81,529	117,176	0	0
Non-governmental	5,197	2,210	0	0
Total expenses	3,068,692	4,000,280	1,640,627	185,085
Operating income (loss)	203,589	(50,937)	(10,711)	(49,035)
Non-operating revenues:				
Interest revenue	70,803	60,277	39,245	6,855
Other	82,234	81,266	105,832	2,028
Intergovernmental	0	0	0	0
Total Non-operating revenue	153,037	141,543	145,077	8,883
Non-operating expenses:				
Interest expense	36,581	185,562	0	0
Total Non-Operating Expenses	36,581	185,562	0	0
Income (loss) before transfers and contributions	320,045	(94,956)	134,366	(40,152)
Capital contributions	1,604	0	0	0
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Change in Net Assets	321,649	(94,956)	134,366	(40,152)
Net assets, beginning of year	11,041,913	10,063,570	244,752	6,362,326
Net assets, end of year	$ 11,363,562	$ 9,968,614	$ 379,118	$ 6,322,174

Change in net assets - total enterprise funds
Adjustments to consolidate the Utility Billing Internal Service Fund activities
Adjustment to consolidate the allocated portion ogf the City Garage Internal Service Fund activities
Total Change in net assets of business-type activities

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$ 59,354	$ 9,046,944	$ 710,553
72,202	3,873,992	162,849
2,470	20,974	3,998
116,061	2,912,926	200,095
3,154	497,701	308,893
0	1,576,866	2,102
0	198,705	0
402,309	409,716	71,212
596,196	9,490,880	749,149
(536,842)	(443,936)	(38,596)
15,075	192,255	0
13,204	284,564	10,079
416,985	416,985	0
445,264	893,804	10,079
0	222,143	0
0	222,143	0
(91,578)	227,725	(28,517)
0	1,604	0
13,000	13,000	0
(183,082)	(183,082)	(1,604)
(261,660)	59,247	(30,121)
1,151,231	28,863,792	123,946
$ 889,571	$ 28,923,039	$ 93,825
	59,247	
	(8,716)	
	(8,449)	
	42,082	

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

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Sanitation
Cash Flows from Operating Activities:			
Cash Received from Customers	$3,252,891	$3,981,110	$1,624,895
Cash Received from Interfund Services Provided	0	0	0
Cash Payments for Goods and Services	(845,230)	(1,059,187)	(1,097,996)
Cash Payments to Employees	(1,709,335)	(1,825,382)	(333,495)
Net Cash Provided (Used) by Operating Activities	698,326	1,096,541	193,404
Cash Flows from Noncapital Financing Activities:			
Transfers In from Other Funds	0	0	0
Advances to Other Funds	0	0	0
Net Cash Used by Noncapital Financing Activities	0	0	0
Cash Flows from Capital and Related Financing Activities:			
Intergovernmental Grants	10,745	14,725	296
Acquisition and Construction of Assets	(552,558)	(423,866)	(17,153)
Principal Paid on Loans	0	(535,485)	0
Interest Paid on All Debt	(37,533)	(186,514)	0
Capital Lease Payment	(44,725)	(44,726)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	(624,071)	(1,175,866)	(16,857)
Cash Flows from Investing Activities:			
Sale of Investments	0	0	0
Purchase of Investments	(514,885)	(298,688)	(319,613)
Receipts of Interest	76,027	60,408	38,364
Net Cash Provided (Used) by Investing Activities	(438,858)	(238,280)	(281,249)
Net Decrease in Cash and Cash Equivalents	(364,603)	(317,605)	(104,702)
Cash and Cash Equivalents at Beginning of Year	1,043,478	799,477	439,859
Cash and Cash Equivalents at End of Year	$678,875	$481,872	$335,157

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$135,547	$72,360	$9,066,803	$0
0	0	0	709,245
(21,448)	(440,544)	(3,464,405)	(578,230)
(22,487)	(72,627)	(3,963,326)	(166,411)
91,612	(440,811)	1,639,072	(35,396)
0	13,000	13,000	0
0	(143,926)	(143,926)	(2,102)
0	(130,926)	(130,926)	(2,102)
74	470,145	495,985	0
0	(75,531)	(1,069,108)	0
0	0	(535,485)	0
0	0	(224,047)	0
0	0	(89,451)	0
74	394,614	(1,422,106)	0
0	57,852	57,852	17,006
(102,210)	(5,753)	(1,241,149)	(5,072)
6,855	16,268	197,922	0
(95,355)	68,367	(985,375)	11,934
(3,669)	(108,756)	(899,335)	(25,564)
73,258	212,766	2,568,838	50,210
$69,589	$104,010	$1,669,503	$24,646

(Continued)

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

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Sanitation
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$203,589	($50,937)	($10,711)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	421,439	994,996	25,680
Income - Other Nonoperating	99,046	105,624	114,239
Expense - Other Nonoperating	0	0	0
Changes in Assets and Liabilities:			
Decrease in Principal Receivable	0	0	0
(Increase) Decrease in Accounts Receivable	(15,774)	37,124	(869)
(Increase) Decrease in Special Assessments Receivable	(3,616)	(5,357)	(4,152)
(Increase) Decrease in Prepaid Items	(2,003)	(4,362)	110
(Increase) Decrease in Inventory	12,061	(3,545)	0
Decrease in Landfill Liability	0	0	(31,164)
Increase (Decrease) in Accounts Payable	19,803	77,397	107,216
Increase (Decrease) in Accrued Payroll	(37,478)	(46,615)	(6,487)
Increase (Decrease) in Compensated Absences	1,259	(7,784)	(458)
Total Adjustments	494,737	1,147,478	204,115
Net Cash Provided (Used) by Operating Activities	$698,326	$1,096,541	$193,404

See accompanying notes to the basic financial statements

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
($49,035)	($536,842)	($443,936)	($38,596)
134,751	0	1,576,866	2,102
2,706	13,205	334,820	11,776
0	0	0	(21,345)
0	68,518	68,518	0
(235)	216	20,462	(1,308)
(268)	11,217	(2,176)	0
0	(66)	(6,321)	(627)
0	0	8,516	(8,586)
0	0	(31,164)	0
(300)	3,366	207,482	24,750
864	(1,683)	(91,399)	(4,402)
3,129	1,258	(2,596)	840
140,647	96,031	2,083,008	3,200
$91,612	($440,811)	$1,639,072	($35,396)

Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2009

	Agency Funds
Assets:	
Cash and cash equivalents	$ 205,716
Total Assets	$ 205,716
Liabilities:	
Accounts payable	$ 85,089
Restricted deposits	120,627
Total Liabilities	$ 205,716

See accompanying notes to the basic financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Xenia, Ohio, was incorporated in 1817, became a city in 1834, and operates under a Council-Manager form of government.

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

A. Reporting Entity

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, functions and component units for which the City (the primary government) is financially accountable. Generally, component units are legally separate organizations for which the elected officials of the primary government (i.e. the City) are financially accountable. The City would consider an organization to be a component unit if:

1. The City appoints a voting majority of the organization's governing body AND (a) is able to impose its will on that organization OR (b) there is a potential for the organization to provide specific financial burdens on the City; OR

2. The organization is fiscally dependent upon the City; OR

3. The nature of the relationship between the City and the organization is such that the exclusion from the financial reporting entity would render the financial statements of the City misleading.

The City's financial reporting entity has one component unit, the Xenia Economic Growth Corporation (XEGC), and includes all funds, agencies, boards and commissions that are part of the primary government, including the following services: public safety (police and fire), highways and streets, water, sewer, sanitation, storm water, recreation, public improvements, planning and zoning, and general administrative services.

Discretely Presented Component Unit - The component unit column in the government-wide financial statements includes the financial data of the City's component unit. It is reported in a separate column to emphasize that it is legally separate from the City.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The Xenia Economic Growth Corporation (XEGC) provides loan servicing and economic development services to the business community and to the City of Xenia. XEGC's administrative services are primarily funded by the City of Xenia. The amount of this funding for 2009 was $174,400. XEGC's board is appointed by the City Council and XEGC is considered legally separate from the City. The City has the ability to impose its will on XEGC by removing XEGC board members and modifying their budget. The City is legally entitled to access XEGC's resources and provides a majority of its funding, making XEGC fiscally dependant on the City. A separately issued audit report containing financial statements is available from XEGC at 181 W. Main Street, Xenia, Ohio 45385.

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses.

The City reports the following major governmental funds:

General Fund - This fund is used to account for all financial resources except those accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the limitations of the City Charter.

State Gas and Vehicle License Fund – This fund is required by State law to account for that portion of gasoline tax and motor vehicle license fees designated for maintenance of streets within the City.

Capital Improvements Fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment (other than those financed by proprietary funds or the municipal court capital improvements fund).

The City reports the following major proprietary funds:

Water Fund – This fund is used to account for providing water service to the City and surrounding areas.

Sewer Fund – This fund is used to account for providing sewer service to the City and surrounding areas.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Sanitation Fund – This fund is used to account for providing sanitation service to the City's residents.

Storm Water Fund – This fund is utilized to account for providing storm water service to the City's residents.

Additionally, the City reports the following funds types:

Internal Service Funds - These funds are used to account for the financing of services provided for billing for utilities (water, sewer, sanitation, and storm water) and servicing the vehicles of City departments on a cost -reimbursement basis.

Fiduciary Funds – These funds are used to account for assets held by the City as an agent for individuals, private organizations or other governmental units. The classification for the City's fiduciary funds would be an agency fund. The City has three agency funds as follows:

(1) Municipal Court funds: The Municipal Court is considered part of the reporting entity of the City. The Court handles court cases for the City but the City controls the fiscal operations of Court, reviews and approves budget requests, and provides space for the Court and offices;

(2) Imprest Cash fund: The purpose of this fund is to account for petty cash;

(3) Insurance Deposit fund: This fund is used to account for assets held by the City for citizens to ensure that fire damaged property is repaired or demolished. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net assets and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government and its discretely presented component unit, except for fiduciary funds. The statements distinguish between those activities of the primary government that are governmental and those that are considered business-type activities. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function or program of the City's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

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

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. Revenue from income taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. Revenues considered susceptible to accrual are intergovernmental grants, interest on investments, state shared taxes, fines and forfeitures, and municipal income tax. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded when received in cash, because generally these revenues are not measurable until received.

Property taxes measurable as of December 31, 2009 but which are not intended to finance 2009 operations are recorded as unearned revenues.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting

The City follows procedures prescribed by State law in establishing the budgetary data shown in the financial statements, as follows:

1. The City must submit a budget of estimated cash receipts and disbursements for all governmental funds to the County Budget Commission by July 20 of each year for the following calendar year.

2. The County Budget Commission certifies its actions by September 1, and issues a "Certificate of Resources" limiting the maximum amount the City may expend from a given fund during the year.

3. About January 1, this Certificate is amended to include any unencumbered balances from the preceding year. The City must prepare its appropriations so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the Certificate of Resources.

4. A temporary appropriation measure is typically passed at the second City Council meeting in December. The permanent appropriation measure is passed at a Council meeting and filed at the County prior to March 31. The permanent appropriation may not exceed estimated resources certified by the County Budget Commission.

5. Unused appropriations lapse at year-end and encumbrances are reappropriated in the ensuing year's budget.

6. All funds have annual budgets legally adopted by City Council.

The City Manager acts as budget officer for the City and submits a proposed operating budget to the City Council on an annual basis. Public hearings are held to obtain taxpayer comments. The Council enacts the budget through passage of an appropriations ordinance. The appropriations ordinance controls expenditures at the level of personnel services, operating and capital expenditures/expenses by fund except for the general fund where the control is by department within the general fund. Only City Council may transfer appropriations between personnel services and operating expenses, or between operating and capital outlay, or between capital outlay and personnel services. Supplemental appropriations are made to the budget and original appropriations ordinance during the year by Council passage of supplemental appropriations ordinances. Supplemental appropriations to the original appropriations ordinance were made during the year, but were not material in relation to the original appropriations.

While financial position, results of operations and changes in fund balances are reported 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 and disbursements. The Statements of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual - (Non-GAAP Budgetary Basis) for the general fund and each major special revenue

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting (Continued)

fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are:

(1) Revenues are recorded when received in cash (budget) as opposed to when they are both measurable and available (GAAP).

(2) Expenditures are recorded when paid in cash or encumbered (budget) as opposed to when the liability is incurred (GAAP).

The adjustments necessary to convert the results of operations for the year ended December 31, 2009 on the GAAP basis to the budget basis are as follows:

Net Change in Fund Balances

	General Fund	State Gas and Vehicle License Fund
GAAP Basis (as reported)	$ 291,206	$ (14,114)
Revenue Accrual	(58,530)	53,490
Expenditure Accrual	(370,933)	(17,965)
Outstanding Encumbrances	(131,815)	(21,619)
Budget Basis	$ (270,072)	$ (208)

F. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from December 31, 2009. The City pools its cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each fund maintains its own cash and investment account.

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *"Accounting and Financial Reporting for Certain Investments and for External Investment Pools"*, the City reports its investments at fair value, except for nonparticipating investment contracts (certificates of deposit and repurchase agreements) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. During 2009, the Capital Improvements Fund was allocated approximately $94,272 of investment earnings in excess of the amount the fund would have received if earnings were based on each fund's share of pooled investment.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Investments (Continued)

The City invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2009. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2009.

H. Inventory

Inventory is valued at cost, using the first-in/first-out (FIFO) method. The proprietary fund inventories are recorded as expenses when used. Inventory in governmental funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Governmental inventories are equally offset by a fund balance reserve that indicates they do not constitute "available spendable resources" and are not available for appropriation.

I. Prepaid Items

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

J. Capital Assets and Depreciation

Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000. Estimated historical costs for capital asset values were initially determined by identifying historical costs when such information was available.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation (Continued)

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

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

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

Description	Governmental and Business-Type Activities Estimated Lives (in years)
Land Improvements	7 – 40
Buildings and Improvements	5 – 40
Machinery and Equipment	1 – 50
Infrastructure	10 – 100

K. Long-Term Obligations

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

Obligation	Fund
General Obligation Bonds	City Motor Vehicle License Tax Fund, Debt Service Fund
Loan Payable	Sewer Fund
Landfill Liability	Sanitation Fund
Compensated Absences	General Fund, State Gas and Vehicle License Fund, Law Enforcement Fund, Municipal Court Victim Fund, Water Fund, Sewer Fund, Sanitation Fund, Stormwater Fund, Parking Revenue Fund, Housing, Loan Trust Fund, Rehabilitation Loan Fund, and Garage Fund
Capital Leases	Capital Improvements Fund, Municipal Court Capital Improvements Fund, Water Fund, and Sewer Fund

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Compensated Absences

Compensated absences are accrued as they are earned by employees if both of the following conditions are met:

1. The employee's rights to receive compensation are attributable to services already rendered.

2. It is probable that the employer will compensate the employee for the benefits through paid time off or cash payment.

Compensated absences accumulated by governmental fund type and proprietary fund type employees are reported as an expense when earned in the government-wide financial statements. For governmental fund financial statements, compensated absences are only reported if unused reimbursable leave is still outstanding following an employee's resignation or retirement.

M. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes are net assets restricted by state law to be expended for specific purposes. The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

N. Pensions

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

O. Interfund Activity

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Reservations of Fund Balance

Reserves indicate that a portion of fund balance is not available for expenditure or is legally segregated for a specific future use. Fund balances are reserved for inventories of supplies, prepaid items, debt service, advances and encumbrances (excluding encumbered amounts reflected as payables).

Q. Operating Revenues and Expenses

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

R. 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.

S. Allocation of Indirect Expenses

The City allocates some personnel expenses over different funds based on City ordinance. These indirect costs have been included as part of program expenses reported for the functional activities.

T. Provision for Loan Losses

Potential losses on specific loans are charged to operations when management determines that there is a loss contingency. This evaluation includes consideration of various factors such as collateral, loan loss experience, lending policies, and current economic conditions.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Capital Assets not reported in funds:	
Capital Assets used in governmental activities	$35,219,274
Total	$35,219,274
Other long-term assets not available to pay for current-period expenditures:	
Delinquent Income Tax Revenue	$830,566
Shared Revenues	613,310
Grant Revenues	47,798
Special Assessment Revenue	16,945
Charges for Services	16,531
Miscellaneous Revenue	12,580
Total	$1,537,730
Long-Term liabilities not reported in the funds:	
General Obligation Bonds Payable	($945,000)
Accrued Interest on Long-Term Debt	(26,308)
Capital Leases Payable	(1,589,809)
Compensated Absences Payable- Government Activities	(1,569,518)
Total	($4,130,635)
Amount of City Garage Internal Service fund applicable to government activities:	
City Garage Fund Net Assets at year end	$57,452
Portion of City Garage Fund allocated to business-type activities	(21,778)
Total	$35,674

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NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

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

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

Amount capital outlay exceeded depreciation in the current period:	
Capital Outlay	$2,444,509
Depreciation Expense	(1,109,354)
Total	$1,335,155
Governmental revenues not reported in the funds:	
Decrease in Delinquent Income Tax Revenue	($99,800)
Decrease in Shared Revenue	(84,455)
Decrease in Special Assessment Revenue	(11,329)
Decrease in Intergovernmental Grants	14,545
Decrease in Charges for Services	(32,982)
Decrease in Miscellaneous Revenues	(4,387)
Total	($218,408)
Expenses not requiring the use of current financial resources:	
Decrease in Compensated Absences Payable	$25,174
Decrease in supplies inventory	(72,010)
Total	($46,836)
Net loss of the City Internal Service Fund report in government activities:	
City Garage Internal Service Fund change in net assets	($21,405)
Portion of Internal Service fund change in net assets allocated to business type activities	8,408
Total	($12,997)

NOTE 3 – DEPOSITS AND INVESTMENTS

A. Deposits

At December 31, 2009, the carrying amount of the City and Component Unit cash deposits was $1,667,862 and $651,491 respectively and the bank balance was $2,409,730 and $661,991 respectively. Of the bank balance, federal depository insurance coverage was $250,000 at December 31, 2009.

For the remaining bank balance not covered by depository insurance, the State of Ohio by statute has established a collateral pooling system for financial institutions acting as public depositories. The public depositories must pledge qualified securities with a market value at least equal to 105 percent of the total amount of all public deposits to be secured by the collateral pool. The securities so pledged provide the equivalent of a deposit insurance fund. This approach protects all public entities against a single public depository collapse. The state has implemented collateral pools to minimize the interest penalty to public entities for protecting public deposits. The cash deposits are held in certificates of deposit and interest-bearing demand deposit and savings accounts.

B. Investments

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

Investment Type	Total Fair Value	Credit Rating	Investment Maturities: Less than 6 Months	6 Months to 1 Year	1 - 3 Years	3 - 5 Years	11-27 Years
FFCB	$ 816,552	AAA	35,547	41,162	489,295	250,548	0
FHLB	$ 4,701,937	AAA	247,192	463,241	1,258,418	2,733,086	0
FHLMC	$ 2,360,540	AAA	65,423	154,942	105,384	1,646,100	388,691
FNMA	$ 2,199,685	AAA	170,000	25,617	70,210	1,697,014	236,844
TVAP	$ 45,232	AAA	0	0	45,232	0	0
US TREASURY N/B	$ 35,534	n/a	35,534	0	0	0	0
STAR OHIO	$ 558,029	AAA	558,029	0	0	0	0
Money Market Funds	$ 1,745,232	Unrated	1,745,232	0	0	0	0
Total Investments	$ 12,462,741		$ 2,856,957	$ 684,962	$ 1,968,539	$ 6,326,748	$ 625,535

n/a – Obligations of the U.S. Government are explicitly guaranteed by the U.S. Government and are not considered to have credit risk.

Interest Rate Risk – Interest rate risk is the risk that an interest rate change could adversely affect an investment's fair value. State Regulations and City policy reduce exposure to declines in fair values by limiting the life of investments to five years. Although at the time of purchase the average life of some of the securities was under five years, certain investments identified above have exceeded the five year limit. The reporting of effective duration in the table above quantifies, to the fullest extent possible, the interest rate risk of the City's fixed income assets.

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments (Continued)

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a failure of a depository institution or counterparty to a transaction, the City will be unable to recover the value of deposits, investments, or collateral securities in the possession of an outside party. At December 31, 2009, the City's deposits and investments, including the collateral on lent securities, had no exposure to custodial credit risk. The City does not have a policy to limit custodial credit risk.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates between the U.S. Dollar and foreign currencies could adversely affect an investment's fair value. The City Investment policy does not allow the purchasing of foreign securities. The City had no exposure to foreign currency risk at fiscal year end.

Credit Risk – Credit risk is the risk that an issuer or counterparty to an investment will be unable to fulfill its obligations. The City Investment policy allows fund managers to invest in only the following Instruments: (1) Treasury Bills and Treasury Notes and Bonds; (2) Obligations of Federal Agencies and Instrumentalities; (3) Non Negotiable Interest Bearing Time Certificates of Deposit and Savings Accounts; (4) Bankers Acceptances of banks in top 100 based on asset size, or Ohio based banks with at least $2 billion in assets; (5) Commercial paper rated at least A-1/P-1; (6) Star Ohio; (7) No load money market mutual funds consisting exclusively of obligations listed in 5 and 6; (8) Repurchase Agreements under terms in the policy; (9) NOW accounts; (10) and insured obligations of the State of Ohio and its political subdivisions. As of December 31, 2009, 100% of the City's portfolio was invested in AAA rated securities.

Concentration of Credit Risk – Concentration of credit risk is the risk of inability to recover the value of deposits, investments, or collateral securities in the possession of an outside party caused by a lack of diversification. The City portfolio must me invested in more than one type of financial instrument, in more than one financial institution, and at different maturity lengths according to cash flow needs. At December 31, 2009, the City had no concentration of credit risk.

NOTE 4 - TAXES

A. Property Taxes

Property taxes consist of amounts levied against real and tangible property (used in business) located in the City. Real property taxes are levied each January 1 on the assessed value listed as of the prior January 1. Assessed values are established by the County Auditor at 35% of appraised market value. Property values are required to be updated every three years and revalued every six years. The last revaluation was completed in 2009.

NOTE 4 - TAXES (Continued)

A. Property Taxes (Continued)

The property tax calendar is as follows:

Levy date	January 1, 2008
Lien date	January 1, 2009
Tax bill mailed	January 27, 2009
First installment payment due	February 27, 2009
Second installment payment due	July 24, 2009

The assessed values upon which 2009 tax receipts were based, are as follows:

	Assessed Values January 1, 2008
Real Estate	$393,517,770
Tangible Personal	8,219,573
Total	$401,737,343

The County Treasurer collects property taxes on behalf of taxing districts in Greene County, including the City of Xenia. Property taxes may be paid in full on February 27th or one-half on February 27th and July 24th. The County Auditor remits to the City, in April and August, its portion of taxes collected.

Ohio law prohibits taxation of property in excess of $10.00 per $1,000 (10.0 mills) of assessed value without a vote of the citizens. Under current procedures, the City's share is $3.00 per $1,000 (3.0 mills) of assessed value. The City also receives an additional .2 mills to pay debt service for our general obligation bonds.

An additional property tax levy of 3.5 mills was renewed by a vote of the citizens of Xenia in November, 2009. The additional levy is for five years, to be assessed for tax-duplicate years 2009 to 20013, and collected in the fiscal years 2010 through 2014.

B. Income Tax

Effective January 1, 1992, the City income tax rate changed from 1.5% to 1.75% on all income earned within the City. In addition, City residents pay City tax on income earned outside the City; however, a credit of up to 1.5% is allowed for income taxes paid to other municipalities. Employers within the City withhold income tax on employee compensation and remit at least quarterly. Corporations and other individual taxpayers pay estimated taxes quarterly and file an annual declaration.

NOTE 5 – LOANS RECEIVABLE

The City operates two long-term enterprise fund loan programs (the Community Development Block Grant (CDBG) and Urban Development Action Grant (UDAG) revolving loan fund and the housing rehabilitation loan fund). Other loans receivable are held by the Xenia Economic Growth Corporation, a component unit of the City.

Loans receivable at December 31, 2009 were:

Loan Type	C.D.B.G Revolving Loan Fund	Housing Rehabilitation Loan Fund	Xenia Economic Growth Corp.
Down payment assistance loans	$0	$6,100	$0
Mortgage grants	0	53,850	0
Rehabilitation loans	0	109,691	0
Façade Loans	54,021	0	0
Homelessness Prevention Loans	0	19,632	0
Economic development loans	0	0	69,473
Total Loans receivable	$54,021	$189,273	$69,473

C.D.B.G. Revolving Loan Fund - In past years the City received Federal Community Development Block grants (CDBG) and Urban Development Action grants (UDAG) to provide low interest loans for economic and job development. The balance in this fund is from loan repayments and interest earned on the loan repayments. CDBG and UDAG regulations require the City to reinvest this balance in similar economic development loans or expenditures.

Loan Fund - In 1983, the City assumed the assets, liabilities and loan commitments of Xenia Environmental Neighborhood Improvement Association, Inc. (X.E.N.I.A., Inc.). X.E.N.I.A., Inc. provided mortgage grants and low or zero interest loans to encourage economic and neighborhood development. The City no longer issues mortgage grants or loans from this fund.

Housing Rehabilitation Loan Fund – In September of 2006 the City was awarded a Community Housing Improvement Program (CHIP) Grant in the amount of $556,000. The grant includes homelessness prevention, private rehabilitation, home or building repair, private rental rehab, fair housing, and general administration activities. The first expenditures related to this grant were made in 2007. The City was also awarded a $600,000 CHIP Grant in August, 1998 which ended in 2001. The program had similar activities to the 2006 grant as it offered deferred loans, direct low interest loans or a combination thereof with various payoff dates. Some delinquencies from previous housing rehabilitation programs remain outstanding.

NOTE 6 - TRANSFERS

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

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	$0	$247,000
Capital Improvements Fund	200,000	0
Other Governmental Funds	34,000	0
Total Governmental Funds	234,000	247,000
Enterprise Funds		
Other Enterprise Funds	13,000	183,082
Total Enterprise Funds	13,000	183,082
Total Transfers	$247,000	$430,082
Amount that Transfers out exceed Transfers in	$183,082	

There was a transfer of capital assets from the CDBG and UDAG Revolving Loan Enterprise Fund to the Governmental Activities capital assets in the amount of $183,082. This transaction was recorded as a transfer out in the Enterprise Funds but could not be recorded as a transfer in at the fund level for Governmental Funds. On the entity wide statements where capital assets are recognized the transfers balance. The transfer from the General Fund to Other Governmental Funds was to support operations in the Municipal Court Victim Fund. The transfer from the General Fund to the Capital Improvements Fund was to support future capital purchases. The transfer from the General Fund to the Other Enterprise Funds was to supplement operations in the Parking Revenue Fund.

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES

The following balances at December 31, 2009, represent due from/to other funds and advances to/from other funds:

	Advances to Other Funds	Advances from Other Funds
Governmental Funds:		
Capital Improvements Fund	$26,726	$0
Internal Service Funds:		
City Garage Fund	0	26,726

Advances to the Garage Fund are for the purpose of acquiring capital assets. The Advance is then paid back to the General Capital Improvement Fund as that asset depreciates.

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

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

Historical Cost:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Capital assets not being depreciated:				
Land	$16,154,777	$65,830	$0	$16,220,607
Construction in Progress	850,778	273,106	(850,778)	273,106
Subtotal	17,005,555	338,936	(850,778)	16,493,713
Capital assets being depreciated:				
Land improvements	1,129,024	134,221	0	1,263,245
Buildings and improvements	5,948,254	561,267	0	6,509,521
Machinery and Equipment	7,840,844	992,675	0	8,833,519
Infrastructure	13,819,509	1,282,783	(36,345)	15,065,947
Subtotal	28,737,631	2,970,946	(36,345)	31,672,232
Total Cost	$45,743,186	$3,309,882	($887,123)	$48,165,945

Accumulated Depreciation:

Class	Restated December 31, 2008	Additions	Deletions	December 31, 2009
Land improvements	($625,847)	($41,152)	$0	($666,999)
Buildings and improvements	(2,421,991)	(156,230)	0	(2,578,221)
Machinery and Equipment	(3,891,988)	(550,680)	0	(4,442,668)
Infrastructure	(4,891,814)	(361,292)	21,049	(5,232,057)
Total Depreciation	($11,831,640)	($1,109,354) *	$21,049	($12,919,945)
Net Value:	$33,911,546			$35,246,000

* Depreciation expenses were charged to governmental functions as follows:

General Government	($195,456)
Public Safety	(352,567)
Highways and Streets	(448,735)
Community Development	(14,397)
Recreation	(95,390)
Health	(2,809)
Total Depreciation Expense recorded within the Governmental Activities	(1,109,354)

NOTE 8 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2009:

Historical Cost:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Capital assets not being depreciated:				
Land	$484,280	$0	$0	$484,280
Construction in Progress	611,240	222,546	(611,240)	222,546
Subtotal	1,095,520	222,546	(611,240)	706,826
Capital assets being depreciated:				
Land improvements	411,297	155,701	(118,001)	448,997
Buildings and improvements	8,343,406	29,341	(101,836)	8,270,911
Machinery and Equipment	50,226,085	1,251,623	(214,430)	51,263,278
Total Cost	$60,076,308	$1,659,211	($1,045,507)	$60,690,012

Accumulated Depreciation:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Land Improvements	($263,212)	($8,875)	$0	($272,087)
Buildings and Improvements	(4,629,908)	(208,538)	76,266	(4,762,180)
Machinery and Equipment	(26,526,700)	(1,359,453)	174,919	(27,711,234)
Total Depreciation	($31,419,820)	($1,576,866)	$251,185	($32,745,501)
Net Value:	$28,656,488			$27,944,511

C. Component Unit (XEGC) Capital Assets

Summary by Category at December 31, 2009:

Historical Cost:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Capital assets being depreciated:				
Machinery and Equipment	$31,842	$0	$0	$31,842
Total Cost	$31,842	$0	$0	$31,842

Accumulated Depreciation:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Machinery and Equipment	($27,534)	($973)	$0	($28,507)
Total Depreciation	($27,534)	($973)	$0	($28,507)
Net Value:	$4,308			$3,335

NOTE 9 – DEFINED BENEFIT PENSION PLANS

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

A. Ohio Public Employees Retirement System (the "Ohio PERS")

The following information was provided by the Ohio PERS to assist the City in complying with GASB Statements No. 45, "*Accounting and Financial Reporting by Employers for Post-employment Benefits other than Pension*"; No. 27, "*Accounting for Pensions by State and Local Government Employers*"; and No. 12, "*Disclosure of Information on Post-employment Benefits other than Pension Benefits by State and Local Governmental Employers*".

All employees of the City, except full-time uniformed police officers and full-time firefighters, participate in one of the three pension plans administered by the Ohio PERS:

1. The Traditional Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.

2. The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.

3. The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the Traditional Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements and required supplementary information. Interested parties may obtain a copy by making a written request to OPERS at 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2009, member and employer contribution rates were consistent across all three plans (TP, MD and CO). Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan.

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (the "Ohio PERS") (Continued)

The 2009 member contribution rate for City employees was 10.00% of covered payroll. The 2009 employer contribution rate for local government employer units was 14.00%, of covered payroll which is the maximum contribution rate set by State statutes. Employer contribution rates are actuarially determined. A portion of the City's contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for 2009, from January 1 through March 31, 2009 7.0% of annual covered salary was the portion used to fund pension obligations, and from April 1 through December 31, 2009 8.5% of annual covered salary was the portion used to fund pension obligations. The City's contributions to OPERS for the years ended December 31, 2009, 2008 and 2007 were $552,262, $479,455, and $546,690, respectively, which were equal to the required contributions for each year.

B. Ohio Police and Fire Pension Fund (the "OP&F Fund")

All City full-time police officers and full-time firefighters participate in the OP&F Fund, a cost-sharing multiple-employer defined benefit pension plan. The OP&F Fund provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Contribution requirements and benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. The Ohio Police and Fire Pension Fund issues a stand-alone financial report that includes financial information and required supplementary information for the OP&F Fund. Interested parties may obtain a copy by making a written request to OP&F, 140 East Town Street, Columbus, Ohio 43215-5164 or by calling (614) 228-2975.

Plan members are required to contribute 10.0% of their annual covered salary, while employers are required to contribute 19.5% and 24.0% respectively for police officers and firefighters. A portion of the City's contribution is used to fund pension obligations with the remainder being used to fund healthcare benefits. For 2009, 12.75% of annual covered salary for police and 17.25% of annual covered salary for firefighters, respectively, were the portions used to fund pension obligations. The City's contributions to the OP&F Fund for the years ending December 31, 2009, 2008, and 2007 were $380,855, $384,118 and $369,536 for police and $452,462, $454,901 and $319,817 for firefighters, respectively, which were equal to the required contributions for each year.

NOTE 10 – POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System ("OPERS")

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

NOTE 10 – POSTEMPLOYMENT BENEFITS (Continued)

A. Ohio Public Employees Retirement System ("OPERS") (Continued)

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

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

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in chapter 145 of the ORC.

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

Funding Policy - The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the Ohio PERS. A portion of each employer's contribution to the Ohio PERS is set aside for the funding of post retirement health care benefits. Employer Contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, local government employers contributed at a rate of 14% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14% of covered payroll for local government employers. Active members do not make contributions to OPEB plan.

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

The City's Contributions for health care to the OPERS for the years ending December 31,2009, 2008, and 2007 were $396,343, $479,454, and $360,095, respectively, which were equal to the required contributions for each year.

NOTE 10 – POSTEMPLOYMENT BENEFITS (Continued)

A. Ohio Public Employees Retirement System ("OPERS") (Continued)

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

B. Ohio Police and Fire Fund ("OP&F")

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

OP&F provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

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

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

Funding Policy – The ORC provides for contribution requirements of the participating employers and of plan members to the OP&F. Participating Employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5% and 24.0% of covered payroll for police and fire employers, respectively. The ORC states the employer contribution may not exceed 19.5 % of covered payroll for police and 24% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

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

NOTE 10 – POSTEMPLOYMENT BENEFITS (Continued)

B. Ohio Police and Fire Fund ("OP&F") (Continued)

The City's Contributions for health care to the OP&F for the years ending December 31, 2009, 2008, and 2007, were $201,492, $203,357, and $195,636 for police and $176,831, $178,005, and $282,191 for firefighters, respectively, which were equal to the required contributions for each year.

NOTE 11 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

Long-term debt and other long-term obligations of the City at December 31, 2009 were as follows:

			Balance December 31, 2008	Additions	(Reductions)	Balance December 31, 2009	Due Within One Year
Business-Type Activities:							
Loans Payable:							
3.04%	Sewer Loan Payable	1993	$518,946	$0	($167,793)	$351,153	$172,932
2.79%	Sewer Loan Payable	1999	4,911,083	0	(367,692)	4,543,391	378,022
	Total Loans Payable		5,430,029	0	(535,485)	4,894,544	550,954
Capital Leases			1,697,182	0	(89,451)	1,607,731	93,504
Landfill Liability			1,053,034	21,018	(52,182)	1,021,870	85,156
Compensated Absences			418,116	415,520	(418,116)	415,520	69,110
Total Business Type Activities			$8,598,361	$436,538	($1,095,234)	$7,939,665	$798,724
Governmental Activities Long-Term Debt:							
4.70 - 5.75%							
General Obligation Bond Payable		2000	$1,005,000	$0	($60,000)	$945,000	$65,000
Capital Leases Payable			1,772,837	190,080	(373,108)	1,589,809	378,366
Compensated Absences			1,626,007	1,601,673	(1,626,007)	1,601,673	193,487
Total Governmental Activities			$4,403,844	$1,791,753	($2,059,115)	$4,136,482	$636,853

NOTE 11 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

A. Principal and Interest Requirements

Principal and Interest requirements to retire long-term obligations outstanding at December 31, 2009 are as follows:

	General Obligation Bond		Sewer Loans Payable	
Years	Principal	Interest	Principal	Interest
2010	$65,000	$52,323	$550,955	$133,513
2011	70,000	48,588	566,861	117,606
2012	70,000	44,563	399,561	102,603
2013	75,000	40,394	410,787	91,378
2014	80,000	35,938	422,328	79,837
2015	85,000	31,194	434,193	67,972
2016-2020	500,000	74,750	2,109,859	149,880
Totals	$945,000	$327,750	$4,894,544	$742,789

B. General Obligation Bond

In 2000, the City issued $1,400,000 of general obligations bonds to fund street improvements in our Industrial park and to pay off our unfunded police and fire pension liability. The bonds mature at different times and rates over a 20-year period. The City received a discount from the Police and Fire Pension Fund for paying off the unfunded police and fire pension obligation. The discount combined with the refinancing through the issuance of general obligation bonds will result in a projected cash savings of over $420,000 and a projected present value savings of over $86,000.

C. Conduit Debt

On June 22, 2007, Xenia City Council approved the City to act as a conduit issuer of Legacy Village Healthcare Facilities, Inc. tax-exempt lease obligations to refund debt issued for the construction of an assisted living facility located within the City of Xenia. The City's involvement allowed Legacy Village to be given tax-exempt status thus making them eligible for a lower interest rate for financing.

A master lease-purchase and sub-lease agreement was executed in an amount not to exceed $2,500,000 by Fifth Third Bank as lessor, the City of Xenia as lessee, and Legacy Village Healthcare Facilities, Inc. as Sub lessee. The final amount of the conduit debt is $2,090,050. These lease obligations are payable solely from revenue sources provided by Legacy Village and does not pledge the full faith and credit of the City nor impact the City's debt limitations.

As of December 31, 2009, this is the only conduit debt outstanding.

NOTE 12 – LEASES

A. Capital Leases

Under capital leases the City has leases for a medic units, a ladder truck, a fire pumper, a communication center, a building security system, an HVAC system, automated meter reading upgrades, Self Contained Breathing Apparatus, and two leases for upgrades to the phone system. The cost of these capital leases are related to Governmental Activities capital assets with the exception of the automated meter reading project which can be attributed to the Business Activities. The related liabilities are included in amounts due within one year and amounts due in more than one year. The original cost of the assets acquired under capital lease was $4,503,840 and the book value at December 31, 2009 was $3,197,540. The following is a schedule of future minimum lease payments under the capital leases together with the present value of the net minimum lease payments as of December 31, 2009:

Year Ending December 31,	Governmental Activities	Business Type Activities
2010	$431,240	$164,515
2011	409,348	164,515
2012	409,348	164,516
2013	257,428	164,516
2014	113,847	164,516
2015-2019	140,025	822,577
2020-2022	0	493,546
Minimum Lease Payments	1,761,236	2,138,701
Less amount representing interest at the City's incremental borrowing rate of interest	(171,427)	(530,970)
Present value of minimum lease payments	$1,589,809	$1,607,731

B. Operating Leases

The City leases office space, machinery and equipment, janitorial and cleaning services and parking lots under operating agreements that expire at various dates through 2013. Payments on operating leases were $111,808.24 during 2009. The following is a schedule of future minimum rental payments of non-cancellable operating leases:

Year Ending December 31,	Amount
2010	34,684
2011	1,697
2012	1697
2013	848

NOTE 13 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

In 1991, the City stopped accepting waste at the City of Xenia Landfill. EPA required the City to place a final cover on the landfill site as well as perform certain maintenance and monitoring functions at the site for thirty years after closure. At December 31, 2009 the City's accrued liability (per GASB 18) for post-closure costs related to the closed City landfill is $1,021,870. These costs are funded by a component of the city Sanitation rate. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables.

NOTE 14 - RISK MANAGEMENT

The City of Xenia is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the City of Xenia participates in the Ohio Government Risk Management Plan. This program is a fully reinsured product that provides for 100% "transfer" of risk. Members do not retain or share any risk. There were no significant reductions in insurance coverage in any category of risk over the prior year. The amount of any settlements has not exceeded insurance coverage over the past three years.

NOTE 15 - CONTINGENCIES

The City is defendant in various court actions, but it is either covered by insurance or the amount involved is not material in relation to the financial statements.

The City participates in several federally assisted programs (principally Community Development Block Grants and Urban Development Action Grants) which are subject to program compliance audits by the grantors or their representatives. The grantor agencies, at their option, may perform economy and efficiency audits, program results audits or conduct monitoring visits. Such audits and visits could lead to reimbursement to the grantor agencies. Management believes such reimbursements, if any, would not be material.

NOTE 16 – COMPLIANCE AND ACCOUNTABILITY

A. Fund Deficit

The fund deficit at December 31, 2009 of $201,977 in the Issue II Fund (capital projects fund), is the result of recording modified accrual entries in the individual fund balance sheet. The General Fund provides transfers, upon City Council's approval when cash is required not when accruals occur.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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

Nonmajor Governmental Funds

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Recreation Special Fund
To account for specific recreation activities funded by fees.

Indigent Driver Alcohol Treatment Fund
To account for fine monies collected under DUI and driving under license suspension offenses cited under state law. The purpose of the fund is to provide funding for an indigent driver treatment program.

Law Enforcement and Education Fund
To account for fine monies collected under DUI offenses cited under state law. The purpose of the fund is to fund costs incurred while enforcing DUI laws and educate the public concerning DUI.

State Route Repair Fund
Required by State law to account for that portion of gasoline tax and motor vehicle license fees designated for maintenance of State highways within the City.

City Motor Vehicle License Tax Fund
To account for specific local street repairs approved by the City and funded by the permissive municipal motor vehicle license tax.

County Motor Vehicle License Tax Fund
To account for specific major street repairs approved by Greene County, Ohio and funded by the permissive County motor vehicle license tax.

Special Miscellaneous Improvements Fund
To account for revenues from lease of the Xenia Towne Square. Restricted by local ordinance for permanent improvements.

Tax Increment Equivalent Fund
To account for State payments in lieu of property taxes in the Urban Renewal Zone (Xenia Towne Square). Restricted by State law and local ordinance for improvements other than those directly benefiting the Urban Renewal zone.

(Continued)

Special Revenue Funds

Law Enforcement Fund

To account for the proceeds from sales of contraband seized during arrests on felony charges.

Drug Law Enforcement Fund

To account for drug offenses, fines and bond forfeitures.

Municipal Court Victim Fund

To account for revenues and expenditures related to the special fee assessed and collected by the Court to provide funding for the Victim Advocate Program for Xenia Municipal Court.

Debt Service Fund

Debt Service Fund

This fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

Capital Projects Funds

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

Municipal Court Capital Improvements Fund

This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment associated with the municipal court. This fund was established during 1991.

Issue II Fund

This fund is used to account for revenues and expenditures related to Issue II money which is used for infrastructure projects funded and approved by the State of Ohio Public Works Commission. This fund was established during 1989.

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and cash equivalents	$ 302,121	$ 7,437	$ 107,166	$ 416,724
Cash with fiscal agent	61,522	0	0	61,522
Investments	1,072,138	26,394	380,298	1,478,830
Receivables:				
Taxes, including interest, penalties and liens	245,000	76,719	0	321,719
Intergovernmental	433,486	0	0	433,486
Accounts	66,542	0	0	66,542
Accrued interest	8,509	195	3,507	12,211
Grants	46,106	0	0	46,106
Prepaid items	35,644	0	24,348	59,992
Total Assets	$ 2,271,068	$ 110,745	$ 515,319	$ 2,897,132
Liabilities:				
Accounts payable	$ 329	$ 0	$ 205,788	$ 206,117
Accrued payroll	8,761	0	0	8,761
Due to other Funds	68,000	0	0	68,000
Deferred revenue	577,465	76,774	990	655,229
Total Liabilities	654,555	76,774	206,778	938,107
Fund Balances:				
Reserved for:				
Encumbrances	94,174	0	62,973	157,147
Prepaid items	35,644	0	24,348	59,992
Debt service	0	33,971	0	33,971
Unreserved and undesignated in:				
Special revenue funds	1,486,695	0	0	1,486,695
Capital projects funds	0	0	221,220	221,220
Total Fund Balances	1,616,513	33,971	308,541	1,959,025
Total Liabilities and Funds Balances	$ 2,271,068	$ 110,745	$ 515,319	$ 2,897,132

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Other local taxes	$ 157,286	$ 70,492	$ 0	$ 227,778
State shared taxes and permits	378,530	15,746	0	394,276
Intergovernmental grants	96,311	0	0	96,311
Fines, costs, forfeitures, licenses and permits	106,013	0	77,270	183,283
Miscellaneous receipts and reimbursements, including interest	222,539	862	35,739	259,140
Total Revenue	960,679	87,100	113,009	1,160,788
Expenditures:				
Current:				
General government	603,724	0	0	603,724
Public safety	32,477	468	0	32,945
Highways and streets	48,961	461	0	49,422
Recreation	2,393	0	0	2,393
Capital outlay	520,077	0	418,493	938,570
Debt service:				
Principal retirement	19,800	40,200	20,667	80,667
Interest and fiscal charges	18,355	37,266	3,974	59,595
Total Expenditures	1,245,787	78,395	443,134	1,767,316
Excess (deficiency) of revenues over expenditures	(285,108)	8,705	(330,125)	(606,528)
Other financing sources (uses):				
Transfers in	34,000	0	0	34,000
Total other financing sources (uses)	34,000	0	0	34,000
Net change in fund balances	(251,108)	8,705	(330,125)	(572,528)
Fund Balances at Beginning of Year	1,867,621	25,266	638,666	2,531,553
Fund Balances End of Year	$ 1,616,513	$ 33,971	$ 308,541	$ 1,959,025

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Recreation Special	Indigent Driver Alcohol Treatment	Law Enforcement and Education	State Route Repair	City Motor Vehicle License Tax
Assets:					
Cash and cash equivalents	$ 640	$ 71,922	$ 9,011	$ 20,966	$ 20,965
Cash with fiscal agent	0	0	0	0	59,986
Investments	2,270	255,229	31,975	74,402	74,396
Receivables:					
Taxes, including interest, penalties and liens	0	0	0	0	0
Intergovernmental	0	0	0	41,470	88,072
Accounts	0	0	0	0	0
Accrued interest	0	2,180	262	534	725
Grants	0	0	0	0	0
Prepaid items	0	25,000	0	144	0
Total Assets	$ 2,910	$ 354,331	$ 41,248	$ 137,516	$ 244,144
Liabilities:					
Accounts payable	$ 0	$ 0	$ 0	$ 242	$ 0
Accrued payroll	0	0	0	0	0
Due to other Funds	0	0	0	0	0
Deferred revenue	0	615	74	26,636	58,945
Total Liabilities	0	615	74	26,878	58,945
Fund Balances:					
Reserved for:					
Encumbrances	0	0	0	35,515	0
Prepaid items	0	25,000	0	144	0
Unreserved and undesignated	2,910	328,716	41,174	74,979	185,199
Total Fund Balances	2,910	353,716	41,174	110,638	185,199
Total Liabilities and Funds Balances	$ 2,910	$ 354,331	$ 41,248	$ 137,516	$ 244,144

County Motor Vehicle License Tax	Special Miscellaneous Improvements	Tax Increment Equivalent	Law Enforcement	Drug Law Enforcement	Municipal Court Victim	Total Nonmajor Special Revenue Funds
$ 35	$ 6,214	$ 35,385	$ 127,969	$ 7,812	$ 1,202	$ 302,121
1,536	0	0	0	0	0	61,522
124	22,051	125,572	454,131	27,723	4,265	1,072,138
0	0	245,000	0	0	0	245,000
303,944	0	0	0	0	0	433,486
66,542	0	0	0	0	0	66,542
20	0	0	4,510	196	82	8,509
0	0	0	0	0	46,106	46,106
0	0	0	5,500	5,000	0	35,644
$ 372,201	$ 28,265	$ 405,957	$ 592,110	$ 40,731	$ 51,655	$ 2,271,068
$ 0	$ 0	$ 0	$ 22	$ 0	$ 65	$ 329
0	1,085	0	836	0	6,840	8,761
68,000	0	0	0	0	0	68,000
205,978	0	245,000	1,273	55	38,889	577,465
273,978	1,085	245,000	2,131	55	45,794	654,555
24,123	27	0	34,500	0	9	94,174
0	0	0	5,500	5,000	0	35,644
74,100	27,153	160,957	549,979	35,676	5,852	1,486,695
98,223	27,180	160,957	589,979	40,676	5,861	1,616,513
$ 372,201	$ 28,265	$ 405,957	$ 592,110	$ 40,731	$ 51,655	$ 2,271,068

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

	Recreation Special	Indigent Driver Alcohol Treatment	Law Enforcement and Education	State Route Repair	City Motor Vehicle License Tax
Revenues:					
Other local taxes	$ 0	$ 0	$ 0	$ 0	$ 0
State shared taxes and permits	0	0	0	78,166	167,768
Intergovernmental grants	0	0	0	0	0
Fines, costs, forfeitures, licenses and permits	0	32,493	1,776	0	0
Miscellaneous receipts and reimbursements, including interest	2,409	8,222	973	1,960	3,751
Total Revenue	2,409	40,715	2,749	80,126	171,519
Expenditures:					
Current:					
General government	0	50,000	0	0	0
Public safety	0	0	611	0	0
Highways and streets	0	0	0	48,961	0
Recreation	2,393	0	0	0	0
Capital outlay	0	0	0	0	162,353
Debt service:					
Principal retirement	0	0	0	0	19,800
Interest and fiscal charges	0	0	0	0	18,355
Total Expenditures	2,393	50,000	611	48,961	200,508
Excess (deficiency) of revenues over expenditures	16	(9,285)	2,138	31,165	(28,989)
Other financing sources (uses):					
Transfers in	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund Balances	16	(9,285)	2,138	31,165	(28,989)
Fund Balances at Beginning of Year	2,894	363,001	39,036	79,473	214,188
Fund Balances End of Year	$ 2,910	$ 353,716	$ 41,174	$ 110,638	$ 185,199

County Motor Vehicle License Tax	Special Miscellaneous Improvements	Tax Increment Equivalent	Law Enforcement	Drug Law Enforcement	Municipal Court Victim	Total Nonmajor Special Revenue Funds
$ 0	$ 0	$ 157,286	$ 0	$ 0	$ 0	$ 157,286
132,596	0	0	0	0	0	378,530
0	0	0	0	0	96,311	96,311
0	0	0	0	16,131	55,613	106,013
66,710	73,341	(558)	64,642	752	337	222,539
199,306	73,341	156,728	64,642	16,883	152,261	960,679
0	198,995	149,172	0	0	205,557	603,724
0	0	0	21,366	10,500	0	32,477
0	0	0	0	0	0	48,961
0	0	0	0	0	0	2,393
108,473	16,220	0	233,031	0	0	520,077
0	0	0	0	0	0	19,800
0	0	0	0	0	0	18,355
108,473	215,215	149,172	254,397	10,500	205,557	1,245,787
90,833	(141,874)	7,556	(189,755)	6,383	(53,296)	(285,108)
0	0	0	0	0	34,000	34,000
0	0	0	0	0	34,000	34,000
90,833	(141,874)	7,556	(189,755)	6,383	(19,296)	(251,108)
7,390	169,054	153,401	779,734	34,293	25,157	1,867,621
$ 98,223	$ 27,180	$ 160,957	$ 589,979	$ 40,676	$ 5,861	$ 1,616,513

Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	Municipal Court Capital Improvements	Issue II	Total Nonmajor Capital Projects Funds
Assets:			
Cash and cash equivalents	$ 106,964	$ 202	$ 107,166
Investments	379,584	714	380,298
Receivables:			
Accrued interest	3,507	0	3,507
Prepaid items	24,348	0	24,348
Total Assets	$ 514,403	$ 916	$ 515,319
Liabilities:			
Accounts payable	$ 2,895	$ 202,893	$ 205,788
Deferred revenue	990	0	990
Total Liabilities	3,885	202,893	206,778
Fund Balances:			
Reserved for:			
Encumbrances	13,938	49,035	62,973
Prepaid items	24,348	0	24,348
Unreserved and undesignated	472,232	(251,012)	221,220
Total Fund Balances	510,518	(201,977)	308,541
Total Liabilities and Funds Balances	$ 514,403	$ 916	$ 515,319

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

	Municipal Court Capital Improvements	Issue II	Total Nonmajor Capital Projects Funds
Revenues:			
Fines, costs, forfeitures, licenses and permits	77,270	0	77,270
Miscellaneous receipts and reimbursements, including interest	35,743	(4)	35,739
Total Revenue	113,013	(4)	113,009
Expenditures:			
Capital outlay	215,600	202,893	418,493
Debt service:			
Principal retirement	20,667	0	20,667
Interest and fiscal charges	3,974	0	3,974
Total Expenditures	240,241	202,893	443,134
Net change in fund balances	(127,228)	(202,897)	(330,125)
Fund Balances at Beginning of Year	637,746	920	638,666
Fund Balances End of Year	$ 510,518	$ (201,977)	$ 308,541

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	$ 8,997,000	$ 8,997,000	$ 8,263,561	$ (733,439)
Other Local Taxes	1,530,000	1,530,000	1,446,290	(83,710)
State Shared Taxes and Permits	2,068,588	2,166,103	1,885,561	(280,542)
Intergovernmental Grants	224,029	249,179	183,915	(65,264)
Charges for Services	1,761,300	1,766,850	1,707,297	(59,553)
Fines, Costs, Forfeitures, Licenses and Permits	1,262,330	1,297,580	1,208,951	(88,629)
Miscellaneous Receipts and Reimbursments, Including Interest	384,846	450,971	400,834	(50,137)
Total Revenues	16,228,093	16,457,683	15,096,409	(1,361,274)
Expenditures:				
General Government:				
City Council and General Government:				
Personnel Services	33,660	33,660	32,314	1,346
General Operating Expenses	15,450	15,450	10,945	4,505
Contractual Services	131,468	147,487	130,270	17,217
Materials and Supplies	4,800	4,840	1,753	3,087
Contributions	73,866	86,866	86,866	0
Total City Council and General Government	259,244	288,303	262,148	26,155
Municipal Court:				
Personnel Services	1,370,258	1,370,258	1,313,030	57,228
General Operating Expenses	17,964	18,014	12,515	5,499
Contractual Services	148,518	152,092	118,612	33,480
Materials and Supplies	23,121	25,875	21,253	4,622
Contributions	52,621	52,621	25,159	27,462
Total Municipal Court	1,612,482	1,618,860	1,490,569	128,291
City Law Department:				
Personnel Services	172,319	172,319	141,811	30,508
General Operating Expenses	3,025	3,025	2,175	850
Contractual Services	13,575	14,003	12,679	1,324
Materials and Supplies	5,125	5,621	4,466	1,155
Total City Law Department	194,044	194,968	161,131	33,837

(Continued)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
City Manager's Office:				
Personnel Services	115,415	119,915	113,602	6,313
General Operating Expenses	11,900	11,900	2,222	9,678
Contractual Services	9,385	9,420	5,518	3,902
Materials and Supplies	8,100	8,100	3,023	5,077
Total City Manager's Office	144,800	149,335	124,365	24,970
Personnel Office:				
Personnel Services	21,641	21,641	18,102	3,539
General Operating Expenses	4,805	5,455	1,384	4,071
Contractual Services	53,200	52,706	23,299	29,407
Materials and Supplies	10,804	11,009	5,274	5,735
Total Personnel Office	90,450	90,811	48,059	42,752
Finance Office:				
Personnel Services	74,123	76,523	76,042	481
General Operating Expenses	960	960	649	311
Contractual Services	63,944	64,757	54,071	10,686
Materials and Supplies	8,820	9,547	5,948	3,599
Total Finance Office	147,847	151,787	136,710	15,077
Income Tax:				
Personnel Services	257,262	262,262	258,596	3,666
General Operating Expenses	5,443	5,043	2,318	2,725
Contractual Services	52,903	63,313	48,906	14,407
Materials and Supplies	13,421	12,788	6,667	6,121
Total Income Tax	329,029	343,406	316,487	26,919
Municipal Building and General Services:				
Contractual Services	184,171	186,277	162,250	24,027
Materials and Supplies	7,075	8,863	5,604	3,259
Total Municipal Building and General Services	191,246	195,140	167,854	27,286

(Continued)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Data Processing:				
Personnel Services	43,569	44,769	40,720	4,049
General Operating Expenses	4,750	3,650	2,320	1,330
Contractual Services	131,964	133,375	126,685	6,690
Materials and Supplies	23,700	23,885	15,676	8,209
Total Data Processing	203,983	205,679	185,401	20,278
Clerk of City Council:				
Personnel Services	26,752	26,752	24,118	2,634
General Operating Expenses	235	235	0	235
Contractual Services	25,031	24,761	14,672	10,089
Materials and Supplies	3,925	5,439	4,593	846
Total Clerk of City Council	55,943	57,187	43,383	13,804
Volunteer Program:				
General Operating Expenses	3,225	3,225	0	3,225
Contractual Services	690	690	0	690
Materials and Supplies	1,800	1,800	343	1,457
Total Volunteer Program	5,715	5,715	343	5,372
Public Affairs & CATV:				
Personnel Services	1,264	1,464	1,395	69
General Operating Expenses	1,300	1,300	1,273	27
Contractual Services	5,100	7,900	7,280	620
Materials and Supplies	6,000	5,200	1,955	3,245
Total Public Affairs & CATV	13,664	15,864	11,903	3,961
Total General Government	3,248,447	3,317,055	2,948,353	368,702
Violence Against Women Grant:				
Personnel Services	87,480	93,880	92,210	1,670
Contractual Services	1,800	1,800	1,700	100
Total Violence Against Women Grant	89,280	95,680	93,910	1,770

(Continued)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Police:				
Personnel Services	4,686,667	4,715,168	4,608,086	107,082
General Operating Expenses	67,400	64,935	17,796	47,139
Contractual Services	444,505	439,829	307,761	132,068
Materials and Supplies	105,275	113,607	78,698	34,909
Total Police	5,303,847	5,333,539	5,012,341	321,198
Communications:				
Personnel Services	1,177,786	1,177,786	1,153,793	23,993
General Operating Expenses	5,300	5,300	1,770	3,530
Contractual Services	143,167	144,879	91,236	53,643
Materials and Supplies	33,475	33,475	15,160	18,315
Capital Outlay	78,833	78,833	72,263	6,570
Total Communications	1,438,561	1,440,273	1,334,222	106,051
D.A.R.E. Program				
Personal Services	85,980	91,180	88,614	2,566
Total D.A.R.E. Program	85,980	91,180	88,614	2,566
Fire:				
Personnel Services	4,083,032	4,170,531	4,071,476	99,055
General Operating Expenses	33,935	21,345	12,012	9,333
Contractual Services	377,670	385,978	318,845	67,133
Materials and Supplies	132,073	152,461	124,996	27,465
Total Fire	4,626,710	4,730,315	4,527,329	202,986
Civil Defense:				
Personnel Services	33,678	37,678	35,057	2,621
General Operating Expenses	3,245	691	691	0
Contractual Services	37,792	41,534	32,854	8,680
Materials and Supplies	2,815	1,715	101	1,614
Total Civil Defense	77,530	81,618	68,703	12,915

(Continued)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineering:				
Personnel Services	47,760	66,760	66,552	208
General Operating Expenses	2,350	2,188	846	1,342
Contractual Services	54,298	61,740	36,244	25,496
Materials and Supplies	6,050	5,898	2,775	3,123
Total Engineering	110,458	136,586	106,417	30,169
Construction Inspection:				
Personnel Services	37,013	37,013	35,224	1,789
General Operating Expenses	2,200	2,200	204	1,996
Contractual Services	10,538	10,612	6,630	3,982
Materials and Supplies	3,700	3,728	560	3,168
Total Construction Inspection	53,451	53,553	42,618	10,935
Total Public Safety	11,825,817	12,002,744	11,281,125	721,619
Property Maintenance:				
Personnel Services	30,102	30,802	30,329	473
General Operating Expenses	695	695	240	455
Contractual Services	44,230	44,396	21,927	22,469
Materials and Supplies	3,058	3,046	476	2,570
Total Property Maintenance	78,085	78,939	52,972	25,967
Total Health	78,085	78,939	52,972	25,967
Highways and Streets:				
Street Lighting:				
Contractual Services	291,000	291,035	273,115	17,920
Total Highways and Streets	291,000	291,035	273,115	17,920
Community Development:				
Neighborhood Services:				
Personnel Services	136,062	157,862	148,082	9,780
General Operating Expenses	3,120	2,860	717	2,143
Contractual Services	20,767	26,380	20,371	6,009
Materials and Supplies	2,934	4,047	3,089	958
Total Neighborhood Services	162,883	191,149	172,259	18,890

(Continued)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Planning:				
Personnel Services	114,638	114,638	95,153	19,485
General Operating Expenses	4,280	4,129	1,473	2,656
Contractual Services	39,206	40,223	31,668	8,555
Materials and Supplies	4,500	3,778	939	2,839
Total Planning	162,624	162,768	129,233	33,535
Total Community Development	325,507	353,917	301,492	52,425
Recreation:				
Parks and Recreation:				
Personnel Services	118,953	118,953	100,986	17,967
General Operating Expenses	2,370	2,220	122	2,098
Contractual Services	31,916	31,969	12,426	19,543
Materials and Supplies	19,360	19,367	3,751	15,616
Total Parks and Recreation	172,599	172,509	117,285	55,224
Xenia Station:				
Personnel Services	63,658	63,658	51,840	11,818
General Operating Expenses	0	35	7	28
Contracual Services	12,390	15,265	14,400	865
Materials and Supplies	7,475	5,513	2,147	3,366
Total Xenia Station	83,523	84,471	68,394	16,077
Farmers Market:				
Contractual Services	3,150	3,150	3,150	0
Materials and Supplies	800	800	0	800
Total Farmers Market	3,950	3,950	3,150	800

(Continued)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Park Maintenance:				
Personnel Services	75,715	75,716	71,017	4,699
General Operating Expenses	750	1,110	774	336
Contractual Services	74,444	75,418	65,558	9,860
Materials and Supplies	40,525	40,570	12,172	28,398
Total General Park Maintenance	191,434	192,814	149,521	43,293
Total Recreation	451,506	453,744	338,350	115,394
Total Expenditures	16,220,362	16,497,434	15,195,407	1,302,027
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,731	(39,751)	(98,998)	(59,247)
Other Financing Sources (Uses):				
Transfers Out	(172,000)	(572,000)	(247,000)	325,000
Advances In	635,075	635,075	143,926	(491,149)
Advances Out	(491,149)	(559,149)	(68,000)	491,149
Total Other Financing Sources (Uses)	(28,074)	(496,074)	(171,074)	325,000
Net Change in Fund Balance	(20,343)	(535,825)	(270,072)	265,753
Fund Balance at Beginning of Year	2,616,710	2,616,710	2,616,710	0
Prior Year Encumbrances	199,290	199,290	199,290	0
Fund Balance at End of Year	$ 2,795,657	$ 2,280,175	$ 2,545,928	$ 265,753

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 1,033,208	$ 1,033,208	$ 967,151	$ (66,057)
Intergovernmental Grants	131,938	131,938	120,919	(11,019)
Charges for Services	1,000	5,000	4,120	(880)
Miscellaneous Receipts and Reimbursements, Including Interest	63,587	63,937	52,057	(11,880)
Total Revenues	1,229,733	1,234,083	1,144,247	(89,836)
Expenditures:				
Highways and Streets - Current:				
Personnel Services	820,796	830,696	804,403	26,293
General Operating	1,553	1,553	274	1,279
Contractual Services	207,815	199,387	144,212	55,175
Materials and Supplies	247,749	249,579	181,446	68,133
Non-governmental	5,000	14,120	14,120	0
Total Expenditures	1,282,913	1,295,335	1,144,455	150,880
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,180)	(61,252)	(208)	61,044
Other Financing Sources (Uses):				
Transfers In	100,000	100,000	0	(100,000)
Total Other Financing Sources (Uses)	100,000	100,000	0	(100,000)
Net Change in Fund Balance	46,820	38,748	(208)	(38,956)
Fund Balance at Beginning of Year	63,708	63,708	63,708	0
Prior Year Encumbrances	28,394	28,394	28,394	0
Fund Balance at End of Year	$ 138,922	$ 130,850	$ 91,894	$ (38,956)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 50,000	$ 50,000	$ 45,189	$ (4,811)
Intergovernmental Grants	731,030	1,006,908	669,954	(336,954)
Charges for Services	10,500	10,600	445	(10,155)
Miscellaneous Receipts and Reimbursements Including Interest	286,935	308,285	221,685	(86,600)
Total Revenues	1,078,465	1,375,793	937,273	(438,520)
Expenditures:				
Capital Outlay:				
Contractual Services	463,644	794,571	348,255	446,316
Materials and Supplies	157,000	130,038	36,568	93,470
Non-governmental	107,984	107,984	107,984	0
Capital Improvements	1,627,988	2,010,305	1,489,603	520,702
Debt Service:				
Principal Retirement	334,606	352,452	352,441	11
Interest and Fiscal Charges	66,150	68,802	68,777	25
Total Expenditures	2,757,372	3,464,152	2,403,628	1,060,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,678,907)	(2,088,359)	(1,466,355)	622,004
Other Financing Sources (Uses):				
Proceeds from Capital Lease	216,040	446,040	438,806	(7,234)
Transfers In	0	400,000	200,000	(200,000)
Total Other Financing Sources (Uses)	216,040	846,040	638,806	(207,234)
Net Change in Fund Balance	(1,462,867)	(1,242,319)	(827,549)	414,770
Fund Balance at Beginning of Year	1,694,997	1,694,997	1,694,997	0
Prior Year Encumbrances	385,589	385,589	385,589	0
Fund Balance at End of Year	$ 617,719	$ 838,267	$ 1,253,037	$ 414,770

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

RECREATION SPECIAL

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipts and Reimbursements, Including Interest	3,000	3,000	2,419	(581)
Total Revenues	3,000	3,000	2,419	(581)
Expenditures:				
Recreation - Current:				
Contractual Services	13,950	13,959	2,393	11,566
Materials and Supplies	200	191	0	191
Total Expenditures	14,150	14,150	2,393	11,757
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,150)	(11,150)	26	11,176
Other Financing Sources (Uses):				
Transfers In	10,000	10,000	0	(10,000)
Total Other Financing Sources (Uses)	10,000	10,000	0	(10,000)
Net Change in Fund Balance	(1,150)	(1,150)	26	1,176
Fund Balance at Beginning of Year	2,889	2,889	2,889	0
Fund Balance at End of Year	$ 1,739	$ 1,739	$ 2,915	$ 1,176

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

INDIGENT DRIVER ALCOHOL TREATMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 23,000	$ 37,500	$ 30,791	$ (6,709)
Miscellaneous Receipts and Reimbursements, Including Interest	12,000	12,000	8,730	(3,270)
Total Revenues	35,000	49,500	39,521	(9,979)
Expenditures:				
Public Safety - Current:				
Contributions	50,000	50,000	50,000	0
Total Expenditures	50,000	50,000	50,000	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(500)	(10,479)	(9,979)
Fund Balance at Beginning of Year	335,845	335,845	335,845	0
Fund Balance at End of Year	$ 320,845	$ 335,345	$ 325,366	$ (9,979)

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

LAW ENFORCEMENT AND EDUCATION

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 2,000	$ 2,000	$ 1,708	$ (292)
Miscellaneous Receipts and Reimbursments, Including Interest	2,000	2,000	1,026	(974)
Total Revenues	4,000	4,000	2,734	(1,266)
Expenditures:				
Public Safety - Current:				
Contractual Services	6,500	6,500	500	6,000
Materials and Supplies	2,500	2,500	111	2,389
Capital Outlay	10,000	10,000	0	10,000
Total Expenditures	19,000	19,000	611	18,389
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(15,000)	2,123	17,123
Fund Balance at Beginning of Year	38,744	38,744	38,744	0
Fund Balance at End of Year	$ 23,744	$ 23,744	$ 40,867	$ 17,123

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

STATE ROUTE REPAIR

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 81,000	$ 83,000	$ 78,418	$ (4,582)
Miscellaneous Receipts and Reimbursements, Including Interest	25,894	25,895	2,060	(23,835)
Total Revenues	106,894	108,895	80,478	(28,417)
Expenditures:				
Highways and Streets - Current:				
Contractual Services	66,044	66,044	49,630	16,414
Materials and Supplies	84,237	86,677	37,285	49,392
Total Expenditures	150,281	152,721	86,915	65,806
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,387)	(43,826)	(6,437)	37,389
Other Financing Sources (Uses):				
Transfers In	10,000	10,000	0	(10,000)
Total Other Financing Sources (Uses)	10,000	10,000	0	(10,000)
Net Change in Fund Balance	(33,387)	(33,826)	(6,437)	27,389
Fund Balance at Beginning of Year	61,392	61,392	61,392	0
Prior Year Encumbrances	4,832	4,832	4,832	0
Fund Balance at End of Year	$ 32,837	$ 32,398	$ 59,787	$ 27,389

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

CITY MOTOR VEHICLE LICENSE TAX

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 170,000	$ 170,000	$ 167,803	$ (2,197)
Miscellaneous Receipts and Reimbursements, including Interest	5,000	5,000	3,961	(1,039)
Total Revenues	175,000	175,000	171,764	(3,236)
Expenditures:				
Highways and Streets - Current:				
Capital Outlay	150,000	163,796	162,353	1,443
Debt Service:				
Principal Retirement	19,800	19,800	19,800	0
Interest and Fiscal Charges	18,355	18,355	18,355	0
Total Expenditures	188,155	201,951	200,508	1,443
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,155)	(26,951)	(28,744)	(1,793)
Fund Balance at Beginning of Year	124,281	124,281	124,281	0
Fund Balance at End of Year	$ 111,126	$ 97,330	$ 95,537	$ (1,793)

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

COUNTY MOTOR VEHICLE LICENSE TAX

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 167,000	$ 167,000	$ 34,624	$ (132,376)
Miscellaneous Receipt and Reimbursements, Including Interest	200	68,200	68,179	(21)
Total Revenues	167,200	235,200	102,803	(132,397)
Expenditures:				
Highways and Streets - Current:				
Capital Outlay	169,624	169,624	132,596	37,028
Total Expenditures	169,624	169,624	132,596	37,028
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,424)	65,576	(29,793)	(95,369)
Fund Balance at Beginning of Year	5,829	5,829	5,829	0
Fund Balance at End of Year	$ 3,405	$ 71,405	$ (23,964)	$ (95,369)

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

SPECIAL MISCELLANEOUS IMPROVEMENTS

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipts and Reimbursements, Including Interest	$ 97,000	$ 97,045	$ 73,706	$ (23,339)
Total Revenues	97,000	97,045	73,706	(23,339)
Expenditures:				
General Government - Current:				
Personnel Services	42,401	44,701	40,239	4,462
Contractual Services	55,000	155,000	155,000	0
Materials and Supplies	6,300	7,484	7,134	350
Capital Outlay	40,000	66,514	26,514	40,000
Total Expenditures	143,701	273,699	228,887	44,812
Excess (Deficiency) of Revenues Over (Under) Expenditures	(46,701)	(176,654)	(155,181)	21,473
Fund Balance at Beginning of Year	71,446	71,446	71,446	0
Prior Year Encumbrances	112,025	112,025	112,025	0
Fund Balance at End of Year	$ 136,770	$ 6,817	$ 28,290	$ 21,473

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

TAX INCREMENT EQUIVALENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 179,500	$ 179,500	$ 157,286	$ (22,214)
Miscellaneous Receipts and Reimbursements,				
Total Revenues	179,500	179,500	157,286	(22,214)
Expenditures:				
General Government - Current:				
Contractual Services	150,500	150,500	149,172	1,328
Total Expenditures	150,500	150,500	149,172	1,328
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,000	29,000	8,114	(20,886)
Fund Balance at Beginning of Year	153,140	153,140	153,140	0
Fund Balance at End of Year	$ 182,140	$ 182,140	$ 161,254	$ (20,886)

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

LAW ENFORCEMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipts and Reimbursements, Including Interest	175,200	185,310	65,520	(119,790)
Total Revenues	175,200	185,310	65,520	(119,790)
Expenditures:				
Public Safety - Current:				
Contractual Services	74,420	83,615	63,428	20,187
Materials and Supplies	23,000	23,209	5,168	18,041
Capital Outlay	430,000	662,600	233,031	429,569
Total Expenditures	527,420	769,424	301,627	467,797
Excess (Deficiency) of Revenues Over (Under) Expenditures	(352,220)	(584,114)	(236,107)	348,007
Fund Balance at Beginning of Year	541,615	541,615	541,615	0
Prior Year Encumbrances	243,167	243,167	243,167	0
Fund Balance at End of Year	$ 432,562	$ 200,668	$ 548,675	$ 348,007

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

DRUG LAW ENFORCEMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 0	$ 16,500	$ 16,131	$ (369)
Miscellaneous Receipts and Reimbursements, Including Interest	500	800	760	(40)
Total Revenues	500	17,300	16,891	(409)
Expenditures:				
Public Safety - Current:				
Contractual Services	6,000	6,000	5,000	1,000
Materials and Supplies	1,500	1,500	0	1,500
Total Expenditures	7,500	7,500	5,000	2,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,000)	9,800	11,891	2,091
Fund Balance at Beginning of Year	23,710	23,710	23,710	0
Fund Balance at End of Year	$ 16,710	$ 33,510	$ 35,601	$ 2,091

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

MUNICIPAL COURT VICTIM

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 75,974	$ 97,900	$ 95,649	$ (2,251)
Fines, Costs, Forfeitures, Licenses and Permits	75,000	75,000	55,908	(19,092)
Miscellaneous Receipts and Reimbursements, Including Interest	400	620	374	(246)
Total Revenues	151,374	173,520	151,931	(21,589)
Expenditures:				
General Government - Current:				
Personnel Services	195,152	206,153	199,780	6,373
General Operating	2,933	45	45	0
Contractual Services	7,259	7,112	4,588	2,524
Materials and Supplies	3,904	6,939	5,326	1,613
Total Expenditures	209,248	220,249	209,739	10,510
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,874)	(46,729)	(57,808)	(11,079)
Other Financing Sources (Uses):				
Transfers In	34,000	34,000	34,000	0
Total Other Financing Sources (Uses)	34,000	34,000	34,000	0
Net Change in Fund Balance	(23,874)	(12,729)	(23,808)	(11,079)
Fund Balance at Beginning of Year	24,119	24,119	24,119	0
Prior Year Encumbrances	309	309	309	0
Fund Balance at End of Year	$ 554	$ 11,699	$ 620	$ (11,079)

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

DEBT SERVICE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 73,000	$ 73,000	$ 70,492	$ (2,508)
State Shares Taxes and Permits	10,000	15,900	15,746	(154)
Miscellaneous Receipts and Reimbursements, Including Interest	1,200	1,200	889	(311)
Total Revenues	84,200	90,100	87,127	(2,973)
Expenditures:				
Public Safety:				
Police and Fire Pension				
Contractual Services	750	750	468	282
Total Public Safety	750	750	468	282
Highways and Streets:				
Streets				
Contractual Services	750	750	461	289
Total Highways and Streets	750	750	461	289
Debt Service:				
Principal Retirement	40,200	40,200	40,200	0
Interest and Fiscal Charges	37,266	37,266	37,266	0
Total Expenditures	78,966	78,966	78,395	571
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,234	11,134	8,732	(2,402)
Fund Balance at Beginning of Year	25,162	25,162	25,162	0
Fund Balance at End of Year	$ 30,396	$ 36,296	$ 33,894	$ (2,402)

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

MUNICIPAL COURT CAPITAL IMPROVEMENTS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	115,000	115,000	78,218	(36,782)
Miscellaneous Receipts and Reimbursements, Including Interest	22,700	22,700	14,924	(7,776)
Total Revenues	137,700	137,700	93,142	(44,558)
Expenditures:				
Capital Outlay:				
Contractual Services	70,935	72,342	51,893	20,449
Materials and Supplies	14,000	14,000	7,400	6,600
Capital Improvements	57,092	217,133	201,486	15,647
Debt Service:				
Principal Retirement	20,669	20,669	20,667	2
Interest and Fiscal Charges	3,989	3,989	3,974	15
Total Expenditures	166,685	328,133	285,420	42,713
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,985)	(190,433)	(192,278)	(1,845)
Other Financing Sources (Uses):				
Capital Lease Initiated	51,580	73,580	73,314	(266)
Total Other Financing Sources (Uses)	51,580	73,580	73,314	(266)
Net Change in Fund Balance	22,595	(116,853)	(118,964)	(2,111)
Fund Balance at Beginning of Year	457,448	457,448	457,448	0
Prior Year Encumbrances	125,403	125,403	125,403	0
Fund Balance at End of Year	$ 605,446	$ 465,998	$ 463,887	$ (2,111)

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

ISSUE 2 FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 399,652	$ 399,652	$ 0	$ (399,652)
Total Revenues	399,652	399,652	0	(399,652)
Expenditures:				
Capital Outlay:				
Capital Improvements	399,652	399,652	251,928	147,724
Total Expenditures	399,652	399,652	251,928	147,724
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	(251,928)	(251,928)
Fund Balance at Beginning of Year	918	918	918	0
Fund Balance at End of Year	$ 918	$ 918	$ (251,010)	$ (251,928)

Nonmajor Enterprise Funds

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

Loan Fund

In 1983, the City assumed all assets, liabilities and loan commitments of Xenia Environmental Neighborhood Improvement Association, Inc. (X.E.N.I.A., Inc.). The City is collecting outstanding loans. Net income and loan repayments are used to finance an economic development project managed by the Xenia Economic Growth Corporation.

Parking Revenue Fund

To account for parking enforcement and the rental of parking lots owned by the City.

CDBG and UDAG Revolving Loan Fund

To account for monies received from the federal government under Community Development Block Grant (CDBG) and Urban Development Action Grant (UDAG) programs. The monies are used for economic development loans. Net income and loan repayments are used for similar economic development activities.

Housing Rehabilitation Loan Fund

To account for monies received from the federal government under Community Development Block Grant program. The monies are used for housing rehabilitation mortgage grants and low interest loans, net income and loan repayments will be used for similar activities.

Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2009

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan	Housing Rehabilitation Loan	Total Nonmajor Enterprise Funds
Assets:					
Current Assets:					
Cash and cash equivalents	$ 5,875	$ 2,005	$ 10,513	$ 85,617	$ 104,010
Investments	20,848	7,118	37,311	303,828	369,105
Receivables:					
Loans	0	0	0	25,261	25,261
Accrued interest	163	0	602	2,817	3,582
Grants	0	0	89,956	0	89,956
Prepaid items	185	304	0	0	489
Total Current Assets	27,071	9,427	138,382	417,523	592,403
Noncurrent Assets:					
Unrestricted:					
Loans receivable (net of current)	0	0	54,021	164,012	218,033
Capital Assets (net of accumulated depreciation)	0	97,810	0	0	97,810
Total Noncurrent Assets	0	97,810	54,021	164,012	315,843
Total Assets	$ 27,071	$ 107,237	$ 192,403	$ 581,535	$ 908,246
Liabilities:					
Current Liabilities:					
Accounts payable	$ 0	$ 6,766	$ 0	$ 0	$ 6,766
Accrued payroll	118	2,545	0	144	2,807
Compensated Absences	50	1,302	0	104	1,456
Total Current Liabilities	168	10,613	0	248	11,029
Noncurrent Liabilities					
Compensated Absences	264	6,838	0	544	7,646
Total Noncurrent Liabilities	264	6,838	0	544	7,646
Total Liabilities	432	17,451	0	792	18,675
Net Assets:					
Invested in Capital Assets, net of debt	0	97,810	0	0	97,810
Unrestricted	26,639	(8,024)	192,403	580,743	791,761
Total Net Assets	$ 26,639	$ 89,786	$ 192,403	$ 580,743	$ 889,571

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2009

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan	Housing Rehabilitation Loan	Total Nonmajor Enterprise Funds
Operating revenues:					
Charges for services	$ 0	$ 59,099	$ 0	$ 255	$ 59,354
Operating expenses:					
Personnel services	3,345	64,803	0	4,054	72,202
General operating	0	0	2,470	0	2,470
Contractual services	564	17,073	31,840	66,584	116,061
Materials and supplies	0	617	2,260	277	3,154
Non-governmental	11,217	0	7,718	383,374	402,309
Total expenses	15,126	82,493	44,288	454,289	596,196
Operating income (loss)	(15,126)	(23,394)	(44,288)	(454,034)	(536,842)
Non-operating revenues:					
Interest revenue	541	(40)	2,964	11,610	15,075
Other	1	59	13,140	4	13,204
Intergovernmental	0	0	98,960	318,025	416,985
Total Non-operating revenue	542	19	115,064	329,639	445,264
Income (loss) before operating transfers	(14,584)	(23,375)	70,776	(124,395)	(91,578)
Transfers					
Transfers in	0	13,000	0	0	13,000
Transfers out	0	0	(183,082)	0	(183,082)
Total Transfers	0	13,000	(183,082)	0	(170,082)
Change in Net Assets	(14,584)	(10,375)	(112,306)	(124,395)	(261,660)
Net assets, beginning of year	41,223	100,161	304,709	705,138	1,151,231
Net assets, end of year	$ 26,639	$ 89,786	$ 192,403	$ 580,743	$ 889,571

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2009

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan
Cash Flows from Operating Activities:			
Cash Received from Customers	$6,911	$59,315	$0
Cash Payments for Goods and Services	(562)	(10,933)	(23,429)
Cash Payments to Employees	(2,913)	(65,599)	0
Net Cash Provided (Used) by Operating Activities	3,436	(17,217)	(23,429)
Cash Flows from Noncapital Financing Activities:			
Transfers In from Other Funds	0	13,000	0
Transfers Out to Other Funds	0	0	0
Advances In from Other Funds	0	0	0
Advances Out to Other Funds	0	0	(106,996)
Net Cash Provided (Used) by Noncapital Financing Activities	0	13,000	(106,996)
Cash Flows from Capital and Related Financing Activities:			
Intergovernmental Grants	0	0	116,000
Acquisition and Construction of Assets	0	0	(75,531)
Net Cash Provided by Capital and Related Financing Activities	0	0	40,469
Cash Flows from Investing Activities:			
Sale of Investments	0	1,745	52,126
Purchase of Investments	(5,753)	0	0
Receipts of Interest	557	0	3,214
Net Cash Provided (Used) by Investing Activities	(5,196)	1,745	55,340
Net Increase in Cash and Cash Equivalents	(1,760)	(2,472)	(34,616)
Cash and Cash Equivalents at Beginning of Year	7,635	4,477	45,129
Cash and Cash Equivalents at End of Year	$5,875	$2,005	$10,513

Housing Rehabilitation Loan	Total Other Enterprise Funds
$6,134	$72,360
(405,620)	(440,544)
(4,115)	(72,627)
(403,601)	(440,811)
0	13,000
0	0
0	0
(36,930)	(143,926)
(36,930)	(130,926)
354,145	470,145
0	(75,531)
354,145	394,614
3,981	57,852
0	(5,753)
12,497	16,268
16,478	68,367
(69,908)	(108,756)
155,525	212,766
$85,617	$104,010

(Continued)

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2009

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan
Reconciliation of Operating Loss to Net Cash			
Used by Operating Activities:			
Operating Loss	($15,126)	($23,394)	($44,288)
Adjustments to Reconcile Operating Loss to			
Net Cash Used by Operating Activities:			
Depreciation Expense	0	0	0
Income - Other Nonoperating	1	59	13,141
Changes in Assets and Liabilities:			
(Increase) Decrease in Principal Receivable	6,910	0	7,718
(Increase) Decrease in Accounts Receivable	0	216	0
(Increase) Decrease in Special Assessment Receivable	11,217	0	0
(Increase) Decrease in Prepaid Items	2	(68)	0
Increase (Decrease) in Accounts Payable	0	6,766	0
Increase (Decrease) in Accrued Payroll	118	(1,694)	0
Increase (Decrease) in Compensated Absences Payable	314	898	0
Total Adjustments	18,562	6,177	20,859
Net Cash Provided (Used) by Operating Activities	$3,436	($17,217)	($23,429)

Housing Rehabilitation Loan	Total Other Enterprise Funds
($454,034)	($536,842)
0	0
4	13,205
53,890	68,518
0	216
0	11,217
0	(66)
(3,400)	3,366
(107)	(1,683)
46	1,258
50,433	96,031
($403,601)	($440,811)

Internal Service Funds

These funds are used to account for the financing of goods or services provided by one department to other departments of the City, on a cost-reimbursement basis.

Utility Billing Fund

To account for utility billing services provided to the water, sewer and sanitation enterprise funds of the City.

City Garage Fund

To account for the monies received from other departments to cover the cost of servicing the vehicles of the City departments.

Combining Statement of Net Assets
Internal Service Funds
December 31, 2009

	Utility Billing	City Garage	Total Internal Service Funds
Assets:			
Current Assets:			
Cash and cash equivalents	$ 9,537	$ 15,109	$ 24,646
Investments	33,848	53,619	87,467
Receivables:			
Accounts	0	3,233	3,233
Inventories	0	46,039	46,039
Prepaid items	166	2,566	2,732
Total Current Assets	43,551	120,566	164,117
Noncurrent Assets:			
Unrestricted:			
Capital Assets (net of accumulated depreciation)	0	26,726	26,726
Total Noncurrent Assets	0	26,726	26,726
Total Assets	43,551	147,292	190,843
Liabilities:			
Current Liabilities:			
Accounts payable	7,178	25,540	32,718
Accrued payroll	0	5,419	5,419
Interfund payable	0	26,726	26,726
Compensated Absences	0	5,144	5,144
Total Current Liabilities	7,178	62,829	70,007
Noncurrent Liabilities			
Compensated Absences	0	27,011	27,011
Total Noncurrent Liabilities	0	27,011	27,011
Total Liabilities	7,178	89,840	97,018
Net Assets:			
Invested in Capital Assets, net of debt	0	26,726	26,726
Unrestricted	36,373	30,726	67,099
Total Net Assets	$ 36,373	$ 57,452	$ 93,825

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2009

	Utility Billing	City Garage	Total Internal Service Funds
Operating revenues:			
Charges for services	$ 102,391	$ 608,162	$ 710,553
Operating expenses:			
Personnel services	0	162,849	162,849
General operating	2,523	1,475	3,998
Contractual services	101,134	98,961	200,095
Materials and supplies	5,693	303,200	308,893
Depreciation	0	2,102	2,102
Non-governmental	154	71,058	71,212
Total expenses	109,504	639,645	749,149
Operating income (loss)	(7,113)	(31,483)	(38,596)
Non-operating revenues:			
Other	1	10,078	10,079
Total Non-operating revenue	1	10,078	10,079
Income (loss) before operating transfers	(7,112)	(21,405)	(28,517)
Transfers			
Transfers out	(1,604)	0	(1,604)
Total Transfers	(1,604)	0	(1,604)
Change in Net Assets	(8,716)	(21,405)	(30,121)
Net assets, beginning of year	45,089	78,857	123,946
Net assets, end of year	$ 36,373	$ 57,452	$ 93,825

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2009

	Utility Billing	City Garage	Totals
Cash Flows from Operating Activities:			
Cash Received from Interfund Services Provided	$102,391	$606,854	$709,245
Cash Payments for Goods and Services	(102,328)	(475,902)	(578,230)
Cash Payments to Employees	0	(166,411)	(166,411)
Net Cash Provided (Used) by Operating Activities	63	(35,459)	(35,396)
Cash Flows from Noncapital Financing Activities:			
Advances to Other Funds	0	(2,102)	(2,102)
Net Cash Used by Noncapital Financing Activities	0	(2,102)	(2,102)
Cash Flows from Investing Activities:			
Sale of Investments	0	17,006	17,006
Purchase of Investments	(5,072)	0	(5,072)
Net Cash Provided (Used) by Investing Activities	(5,072)	17,006	11,934
Net Decrease in Cash and Cash Equivalents	(5,009)	(20,555)	(25,564)
Cash and Cash Equivalents at Beginning of Year	14,546	35,664	50,210
Cash and Cash Equivalents at End of Year	$9,537	$15,109	$24,646
Reconciliation of Operating Loss to Net Cash			
Provided (Used) by Operating Activities:			
Operating Loss	($7,113)	($31,483)	($38,596)
Adjustments to Reconcile Operating Loss to			
Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	0	2,102	2,102
Income - Other Nonoperating	155	11,621	11,776
Expense - Other Nonoperating	0	(21,345)	(21,345)
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	0	(1,308)	(1,308)
(Increase) Decrease in Prepaid Items	1	(628)	(627)
Increase in Inventory	0	(8,586)	(8,586)
Increase in Accounts Payable	7,020	17,730	24,750
Decrease in Accrued Payroll	0	(4,402)	(4,402)
Increase in Compensated Absences	0	840	840
Total Adjustments	7,176	(3,976)	3,200
Net Cash Provided (Used) by Operating Activities	$63	($35,459)	($35,396)

Fiduciary Funds

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

Agency Funds

Municipal Court – Traffic and Criminal Funds

The Municipal Court is considered part of the reporting entity of the City. The Court handles traffic, criminal, civil and small claims cases for the City of Xenia and certain other cities and townships in Greene County. An elected judge appoints the Clerk of Courts who deposits and controls undistributed receipts (principally posted bonds). The City, however, controls the fiscal operations of the Court, reviews and approves budget requests and amendments, provides space and owns all property used by the Court. The general fund includes Court operations which are required by Ohio law to be paid by the City; the agency fund includes undistributed receipts held for entities and individuals outside the City's reporting entity.

Municipal Court – Civil and Small Claims Funds

The Municipal Court is considered part of the reporting entity of the City. The Court handles traffic, criminal, civil and small claims cases for the City of Xenia and certain other cities and townships in Greene County. An elected judge appoints the Clerk of Courts who deposits and controls undistributed receipts (principally posted bonds). The City, however, controls the fiscal operations of the Court, reviews and approves budget requests and amendments, provides space and owns all property used by the Court. The general fund includes Court operations which are required by Ohio law to be paid by the City; the agency fund includes undistributed receipts held for entities and individuals outside the City's reporting entity.

Imprest Cash Fund

To account for petty cash.

Insurance Deposit Fund

This fund is used to account for assets held by the City for citizens to ensure that fire damaged property is cleaned up. The authority for this is found in Section 3929.86(D) of the Ohio Revised Code.

Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Municipal Court - Traffic and Criminal:				
Assets:				
Cash and Cash Equivalents	$203,928	$1,149,243	($1,157,990)	$195,181
Total Assets	$203,928	$1,149,243	($1,157,990)	$195,181
Liabilities:				
Accounts Payable	$81,276	$802,613	($805,024)	$78,865
Restricted Deposits	122,652	346,630	(352,966)	116,316
Total Liabilities	$203,928	$1,149,243	($1,157,990)	$195,181
Municipal Court - Civil and Small Claims:				
Assets:				
Cash and Cash Equivalents	$9,935	$812,073	($813,473)	$8,535
Total Assets	$9,935	$812,073	($813,473)	$8,535
Liabilities:				
Accounts Payable	$5,245	$809,454	($808,475)	$6,224
Restricted Deposits	4,690	2,619	(4,998)	2,311
Total Liabilities	$9,935	$812,073	($813,473)	$8,535
Imprest Cash:				
Assets:				
Cash and Cash Equivalents	$2,000	$0	$0	$2,000
Total Assets	$2,000	$0	$0	$2,000
Liabilities:				
Restricted Deposits	$2,000	$0	$0	$2,000
Total Liabilities	$2,000	$0	$0	$2,000
Insurance Deposit:				
Assets:				
Cash and Cash Equivalents	$42,000	$12,154	($54,154)	$0
Total Assets	$42,000	$12,154	($54,154)	$0
Liabilities:				
Restricted Deposits	$42,000	$12,154	($54,154)	$0
Total Liabilities	$42,000	$12,154	($54,154)	$0
Totals - All Agency Funds:				
Assets:				
Cash and Cash Equivalents	$257,863	$1,973,470	($2,025,617)	$205,716
Total Assets	$257,863	$1,973,470	($2,025,617)	$205,716
Liabilities:				
Accounts Payable	$86,521	$1,612,067	($1,613,499)	$85,089
Restricted Deposits	171,342	361,403	(412,118)	120,627
Total Liabilities	$257,863	$1,973,470	($2,025,617)	$205,716

Capital Assets Used In The Operation Of Governmental Funds

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

Capital Assets:	
Land	$ 16,220,607
Contruction in Progress	273,106
Subtotal - Non-depreciable Assets	16,493,713
Land Improvements	1,263,245
Building and Improvements	6,509,521
Machinery and Equipment	8,833,519
Infrastructure	15,065,947
Subtotal - Depreciable Assets net of Depreciation	31,672,232
Total Capital Assets	$ 48,165,945
Investment in Capital Assets by Source:	
Capital Projects Funds:	
Various Revenue Sources - (Pre-1983 Assets)	$ 8,608,476
General Revenues	38,474,244
Special Revenue Funds	810,119
Total Capital Assets	47,892,839
Construction in Progress	273,106
Total Investment in Capital Assets	$ 48,165,945

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

Function and Activity	Land	Land Improvements	Buildings
General Government:			
Municipal Court	$ 156,550	$ 0	$ 7,660
Law Director	0	0	0
Finance	0	0	0
Income Tax	0	0	0
Municipal Building and General Services	102,580	0	2,786,097
Data Processing	0	0	0
Total General Government	259,130	0	2,793,757
Public Safety:			
Police	0	0	255,829
Fire	59,540	17,479	700,778
Homeland Security/Risk Management	0	0	0
Construction Inspection	0	0	0
Engineering	0	0	0
Total Public Safety	59,540	17,479	956,607
City Wide:			
Health	0	0	0
Highways and Streets	12,174,397	229,191	91,818
Community Development	2,634,940	16,963	510,169
Recreation	844,230	899,138	1,077,658
Sewer Service	0	0	0
Sanitation Service	234,010	0	0
Garage	14,360	100,474	1,079,512
Total City Wide	15,901,937	1,245,766	2,759,157
Total Capital Assets	16,220,607	1,263,245	6,509,521
Less: Accumulated Depreciation	0	(666,999)	(2,578,221)
Net Capital Assets	$ 16,220,607	$ 596,246	$ 3,931,300
Construction in Progress			
Total Capital Assets			

Machinery and Equipment	Infratructure	Total
$ 246,075	$ 0	$ 410,285
7,999	0	7,999
202,460	0	202,460
12,633	0	12,633
301,370	0	3,190,047
470,386	0	470,386
1,240,923	0	4,293,810
1,653,413	0	1,909,242
3,376,104	0	4,153,901
127,433	0	127,433
34,508	0	34,508
21,375	0	21,375
5,212,833	0	6,246,459
14,046	0	14,046
1,539,968	15,040,947	29,076,321
22,142	0	3,184,214
638,342	25,000	3,484,368
9,851	0	9,851
0	0	234,010
155,414	0	1,349,760
2,379,763	15,065,947	37,352,570
8,833,519	15,065,947	47,892,839
(4,442,668)	(5,232,057)	(12,919,945)
$ 4,390,851	$ 9,833,890	34,972,894
		273,106
		$ 35,246,000

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

Function and Activity	December 31, 2008	Additions	Deductions	December 31, 2009
General Government:				
Municipal Court	$355,193	$55,092	$0	$410,285
Law Director	7,999	0	0	7,999
Finance	202,460	0	0	202,460
Income Tax	12,633	0	0	12,633
Municipal Building and General Services	2,855,389	334,658	0	3,190,047
Data Processing	457,228	13,158	0	470,386
Total General Government	3,890,902	402,908	0	4,293,810
Public Safety:				
Police	1,573,947	335,295	0	1,909,242
Fire	3,548,703	605,198	0	4,153,901
Homeland Security/Risk Management	127,433	0	0	127,433
Construction Inspection	34,508	0	0	34,508
Engineering	21,375	0	0	21,375
Total Public Safety	5,305,966	940,493	0	6,246,459
City Wide:				
Health	14,046	0	0	14,046
Highways and Streets	27,668,203	1,444,463	(36,345)	29,076,321
Community Development	3,118,385	65,829	0	3,184,214
Recreation	3,301,285	183,083	0	3,484,368
Sewer Service	9,851	0	0	9,851
Sanitation Service	234,010	0	0	234,010
Garage	1,349,760	0	0	1,349,760
Total City Wide	35,695,540	1,693,375	(36,345)	37,352,570
Total Capital Assets	44,892,408	3,036,776	(36,345)	47,892,839
Less: Accumulated Depreciation	(11,831,640)	(1,109,354)	21,049	(12,919,945)
Net Capital Assets	33,060,768	1,927,422	(15,296)	34,972,894
Construction in Progress	850,778	273,106	(850,778)	273,106
Total Capital Assets	$33,911,546	$2,200,528	($866,074)	$35,246,000

Statistical Section

XENIA, OHIO

18 03

CITY OF HOSPITALITY

STATISTICAL TABLES

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

Contents

Financial Trends S 2 – S 11

These schedules contain trend information to help the reader understand how the City's financial position has changed over time.

Revenue Capacity S 12 – S 15

These schedules contain information to help the reader understand and assess the factors affecting the City's ability to generate its most significant local revenue sources, the income tax.

Debt Capacity S 16 – S 23

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Economic and Demographic Information S 24 – S 27

These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

Operating Information S 28 – S 37

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources Note:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

City of Xenia

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

	2002	2003	2004	2005
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	$11,480,035	$33,083,163	$33,210,938	$34,165,799
Restricted	5,794,172	3,748,091	7,174,753	4,210,533
Unrestricted	2,098,432	3,694,525	946,718	4,303,901
Total Governmental Activities Net Assets	$19,372,639	$40,525,779	$41,332,409	$42,680,233
Business-type Activities:				
Invested in Capital Assets, Net of Related Debt	$14,970,070	$14,518,147	$14,640,414	$14,508,761
Unrestricted	4,477,597	4,205,604	4,738,569	5,292,909
Total Business-type Activities Net Assets	$19,447,667	$18,723,751	$19,378,983	$19,801,670
Primary Government:				
Invested in Capital Assets, Net of Related Debt	$26,450,105	$47,601,310	$47,851,352	$48,674,560
Restricted	5,794,172	3,748,091	7,174,753	4,210,533
Unrestricted	6,576,029	7,900,129	5,685,287	9,596,810
Total Primary Government Net Assets	$38,820,306	$59,249,530	$60,711,392	$62,481,903

Source: City Finance Director's Office

2006	2007	2008	2009
$35,169,467	$29,833,471	$31,133,709	$32,711,191
4,946,554	5,272,948	5,630,788	4,179,524
4,307,135	3,872,527	3,792,172	3,933,236
$44,423,156	$38,978,946	$40,556,669	$40,823,951
$14,955,202	$19,755,819	$21,529,277	$21,442,195
5,538,677	6,502,716	7,409,830	7,538,994
$20,493,879	$26,258,535	$28,939,107	$28,981,189
$50,124,669	$49,589,290	$52,662,986	$54,153,386
4,946,554	5,272,948	5,630,788	4,179,524
9,845,812	10,375,243	11,202,002	11,472,230
$64,917,035	$65,237,481	$69,495,776	$69,805,140

City of Xenia

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

	2002	2003	2004
Expenses			
Governmental Activities:			
General Government	$3,107,951	$3,454,462	$3,275,929
Public Safety	9,990,485	9,937,145	9,902,921
Health	43,564	71,091	54,859
Highways and Streets	1,537,488	1,892,865	2,065,965
Community Development	279,349	319,046	284,235
Recreation	541,558	554,594	461,068
Interest and Fiscal Charges	84,862	98,125	99,891
Total Governmental Activities Expenses	15,585,257	16,327,328	16,144,868
Business-type Activities:			
Water	2,486,774	2,463,686	2,429,236
Sewer	3,472,553	3,543,124	3,375,684
Sanitation	1,423,249	1,448,341	1,428,649
Storm Water	0	0	0
Other Enterprise Funds	413,014	470,153	167,506
Total Business-type Activities Expenses	7,795,590	7,925,304	7,401,075
Total Primary Government Expenses	$23,380,847	$24,252,632	$23,545,943
Program Revenues			
Governmental Activities:			
Charges for Services			
General Government	$1,386,171	$1,382,825	$1,481,682
Public Safety	935,454	1,604,231	1,539,810
Health	40,931	26,160	26,096
Highways and Streets	3,312	1,918	50
Community Development	25,159	25,445	22,161
Recreation	35,831	23,287	19,269
Operating Grants and Contributions	406,583	261,262	272,929
Capital Grants and Contributions	1,989,900	422,765	570,813
Total Governmental Activities Program Revenues	4,823,341	3,747,893	3,932,810

2005	2006	2007	2008	2009
$3,420,815	$3,591,944	$3,609,339	$3,913,536	$3,474,135
10,011,879	10,948,875	11,119,299	11,372,519	11,984,216
99,731	66,181	63,718	67,910	54,605
1,392,686	1,854,523	2,284,521	2,054,733	1,952,667
250,539	305,886	345,551	360,443	285,954
350,140	453,440	521,131	481,111	406,396
100,015	132,606	134,336	129,250	126,203
15,625,805	17,353,455	18,077,895	18,379,502	18,284,176
2,527,636	2,700,478	2,688,400	2,845,241	3,110,764
3,626,868	3,769,874	3,968,134	4,187,892	4,191,056
1,451,826	1,555,636	1,711,596	1,643,058	1,644,491
0	0	140,479	164,575	187,640
525,029	162,529	330,293	385,728	596,196
8,131,359	8,188,517	8,838,902	9,226,494	9,730,147
$23,757,164	$25,541,972	$26,916,797	$27,605,996	$28,014,323
$1,472,029	$1,386,743	$1,365,697	$1,676,228	$1,359,765
1,383,846	1,874,889	1,654,935	2,130,089	1,866,335
0	28,938	27,585	18,740	8,589
550	6,030	1,040	9,060	4,282
32,933	29,769	29,384	22,098	19,191
36,961	25,613	28,957	30,761	20,625
231,267	233,068	266,159	442,322	253,541
593,807	1,106,413	533,226	993,095	744,718
3,751,393	4,691,463	3,906,983	5,322,393	4,277,046

(continued)

City of Xenia

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

	2002	2003	2004
Business-type Activities:			
Charges for Services			
Water	2,183,911	2,247,479	2,477,131
Sewer	3,071,346	2,984,362	3,235,225
Sanitation	1,445,382	1,464,831	1,525,558
Storm Water	0	0	0
Other Enterprise Funds	237,785	279,651	82,139
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	1,016,757	200,065	489,541
Total Business-type Activities Program Revenues	7,955,181	7,176,388	7,809,594
Total Primary Government Program Revenues	12,778,522	10,924,281	11,742,404
Net (Expense)/Revenue			
Governmental Activities	(10,761,916)	(12,579,435)	(12,212,058)
Business-type Activities	159,591	(748,916)	408,519
Total Primary Government Net (Expense)/Revenue	($10,602,325)	($13,328,351)	($11,803,539)
General Revenues and Other Changes in Net Assets			
Governmental Activities:			
Income Taxes	$7,594,854	$7,965,860	$7,911,246
Other Local Taxes	1,584,911	1,923,930	1,788,046
Motor Vehicle and Gas Tax	1,381,595	1,013,936	1,636,792
Shared Revenues	1,577,316	1,826,091	1,295,779
Investment Earnings	336,298	113,664	139,560
Miscellaneous	749,596	333,015	275,952
Transfers	(10,744)	(25,000)	0
Loss on Disposal of Capital Assets	(93,414)	0	0
Total Governmental Activities	13,120,412	13,151,496	13,047,375
Business-type Activities:			
Investment Earnings	0	0	0
Transfers	10,744	25,000	0
Loss on Disposal of Capital Assets	(11,266)	0	0
Total Business-type Activities	(522)	25,000	0
Total Primary Government	$13,119,890	$13,176,496	$13,047,375
Change in Net Assets			
Governmental Activities	$2,358,496	$572,061	$835,317
Business-type Activities	159,069	(723,916)	408,519
Total Primary Government Change in Net Assets	$2,517,565	($151,855)	$1,243,836

Source: City Finance Director's Office

2005	2006	2007	2008	2009
2,652,204	2,789,112	3,219,234	3,145,639	3,425,277
3,511,327	3,536,850	4,114,935	4,100,610	4,090,886
1,525,059	1,682,091	1,763,401	1,850,488	1,774,993
0	0	131,161	149,908	144,933
68,235	83,130	91,956	119,189	87,633
1,370	0	0	36,459	0
626,408	846,543	353,157	2,494,773	418,589
8,384,603	8,937,726	9,673,844	11,897,066	9,942,311
12,135,996	13,629,189	13,580,827	17,219,459	14,219,357
(11,874,412)	(12,661,992)	(14,170,912)	(13,057,109)	(14,007,130)
253,244	749,209	834,942	2,670,572	212,164
($11,621,168)	($11,912,783)	($13,335,970)	($10,386,537)	($13,794,966)
$8,240,773	$8,604,274	$8,786,104	$8,848,826	$8,318,554
1,351,473	1,814,053	1,619,664	2,106,148	1,899,658
1,417,159	1,287,033	1,369,889	1,445,405	1,163,541
1,878,121	2,185,128	1,994,721	1,608,619	2,048,476
120,947	261,523	402,797	294,596	264,225
288,763	302,904	302,915	341,238	409,876
(75,000)	(50,000)	(5,583,398)	(10,000)	170,082
0	0	0	0	0
13,222,236	14,404,915	8,892,692	14,634,832	14,274,412
94,443	0	0	0	0
0	50,000	5,583,398	10,000	(170,082)
75,000	0	0	0	0
169,443	50,000	5,583,398	10,000	(170,082)
$13,391,679	$14,454,915	$14,476,090	$14,644,832	$14,104,330
$1,347,824	$1,742,923	($5,278,220)	$1,577,723	$267,282
422,687	799,209	6,418,340	2,680,572	42,082
$1,770,511	$2,542,132	$1,140,120	$4,258,295	$309,364

City of Xenia

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

	2000	2001	2002	2003
General Fund				
Reserved	$262,885	$187,791	$164,700	$236,573
Unreserved	179,058	751,824	568,853	1,065,095
Total General Fund	441,943	939,615	733,553	1,301,668
All Other Governmental Funds				
Reserved	462,793	1,158,484	1,339,780	203,382
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	3,274,988	3,619,442	3,461,893	3,548,627
Capital Projects Funds	1,167,655	1,329,582	491,785	1,025,394
Total All Other Governmental Funds	4,905,436	6,107,508	5,293,458	4,777,403
Total Governmental Funds	$5,347,379	$7,047,123	$6,027,011	$6,079,071

Source: City Finance Director's Office

2004	2005	2006	2007	2008	2009
$192,182	$222,249	$181,258	$255,520	$294,705	$213,890
3,868,062	3,516,994	3,412,434	3,175,961	3,913,707	4,286,603
4,060,244	3,739,243	3,593,692	3,431,481	4,208,412	4,500,493
623,976	2,262,308	340,493	588,127	953,204	428,075
1,066,824	1,077,043	1,437,656	1,951,198	1,744,102	1,731,786
1,346,287	207,596	2,544,355	2,303,063	2,347,725	1,501,554
3,037,087	3,546,947	4,322,504	4,842,388	5,045,031	3,661,415
$7,097,331	$7,286,190	$7,916,196	$8,273,869	$9,253,443	$8,161,908

City of Xenia

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

	2000	2001	2002	2003
Revenues:				
Municipal Income Tax	$7,306,394	$7,940,618	$7,682,250	$7,856,461
Other Local Taxes	1,655,395	1,634,514	1,584,911	1,923,930
State Shared Taxes and Permits	2,557,075	3,166,475	3,194,270	2,796,154
Special Assessments	9,318	28,571	12,449	12,898
Intergovernmental Grants	687,796	724,365	1,043,448	1,043,078
Charges for Services	73,360	66,113	212,560	817,551
Fines, Costs, Forfeitures, Licenses and Permits	1,469,721	1,402,494	1,333,582	1,309,613
Miscellaneous Receipts and Reimbursements, including Interest	1,733,345	2,165,404	1,851,234	1,194,325
Total Revenue	15,492,404	17,128,554	16,914,704	16,954,010
Expenditures:				
Current:				
General Government	2,547,063	2,661,868	2,866,097	2,931,042
Public Safety	9,060,993	8,921,217	9,632,474	9,602,273
Health	204,019	66,533	42,132	70,285
Highways and Streets	1,599,974	1,418,896	1,486,189	1,439,115
Community Development	263,724	277,850	256,039	299,088
Recreation	500,880	500,504	483,618	470,294
Capital Outlay	1,323,413	1,622,266	2,948,807	2,663,250
Debt Service:				
Principal Retirement	125,023	78,249	107,247	216,484
Interest and Fiscal Charges	51,355	82,471	85,686	94,497
Total Expenditures	15,676,444	15,629,854	17,908,289	17,786,328
Excess (Deficiency) of Revenues Over Expenditures	(184,040)	1,498,700	(993,585)	(832,318)
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	0	175,050	0	902,170
General Obligation Bonds Issued	1,400,000	0	0	0
Transfers In	4,007,534	4,046,753	4,255,286	4,215,000
Transfers Out	(4,038,769)	(4,026,352)	(4,280,286)	(4,240,000)
Total Other Financing Sources (Uses)	1,368,765	195,451	(25,000)	877,170
Net Change in Fund Balance	$1,184,725	$1,694,151	($1,018,585)	$44,852
Debt Service as a Percentage of Noncapital Expenditures	1.24%	1.16%	1.08%	2.05%

Source: City Finance Director's Office

2004	2005	2006	2007	2008	2009
$8,016,918	$8,158,020	$8,396,732	$8,764,208	$8,973,379	$8,418,354
1,788,046	1,235,494	1,762,886	1,786,810	2,106,148	1,899,658
2,961,220	3,174,305	3,425,030	3,552,734	3,479,048	3,296,472
27,037	0	0	0	0	0
241,506	816,668	699,375	808,075	1,333,417	908,950
1,508,894	1,463,158	1,620,614	1,575,315	1,712,640	1,669,891
1,359,346	1,357,391	1,260,496	1,220,823	1,723,130	1,422,179
634,984	712,872	1,074,806	1,074,252	1,122,768	909,517
16,537,951	16,917,908	18,239,939	18,782,217	20,450,530	18,525,021
3,098,492	3,057,658	3,271,162	3,307,934	3,702,693	3,119,824
9,557,428	9,925,722	10,440,937	10,638,670	10,853,395	11,456,004
53,237	60,873	62,507	60,524	64,843	51,780
1,337,651	1,334,299	1,361,864	1,606,466	1,641,621	1,425,152
265,626	283,489	289,074	331,927	344,549	289,694
376,688	319,900	361,767	386,229	390,777	319,544
798,494	1,482,509	2,556,380	1,651,163	2,420,322	2,498,161
190,537	202,149	255,749	346,055	381,681	433,103
100,745	99,416	111,844	134,491	132,540	128,364
15,778,898	16,766,015	18,711,284	18,463,459	19,932,421	19,721,626
759,053	151,893	(471,345)	318,758	518,109	(1,196,605)
158,579	97,419	1,126,811	105,419	448,251	190,080
0	0	0	0	0	0
1,163,000	1,028,459	975,000	1,119,000	694,000	234,000
(1,163,000)	(1,103,459)	(1,025,000)	(1,200,121)	(704,000)	(247,000)
158,579	22,419	1,076,811	24,298	438,251	177,080
$917,632	$174,312	$605,466	$343,056	$956,360	($1,019,525)
2.01%	2.07%	2.32%	2.72%	2.97%	3.44%

City of Xenia

Income Tax Revenues by Source, Governmental Funds
Last Ten Years

Tax year	2000	2001	2002	2003
Income Tax Rate	1.75%	1.75%	1.75%	1.75%
Total Tax Collected	$7,226,714	$9,616,613	$7,835,677	$7,775,946
Income Tax Receipts				
Withholding	5,500,486	7,716,965	6,064,506	5,995,199
Percentage	76.11%	80.25%	77.40%	77.10%
Direct (Individual & Business)	1,726,228	1,899,648	1,771,171	1,780,747
Percentage	23.89%	19.75%	22.60%	22.90%

Note: Estimated Personal Income and Income Tax by Business Type is not available for any of these years.

Source: City Income Tax Department

2004	2005	2006	2007	2008	2009
1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
$7,772,336	$8,144,456	$8,574,742	$7,996,915	$8,863,480	$8,263,057
6,005,868	6,224,137	6,508,901	5,917,884	6,870,315	6,425,740
77.27%	76.42%	75.91%	74.00%	77.51%	77.76%
1,766,468	1,920,319	2,065,841	2,079,031	1,993,165	1,837,317
22.73%	23.58%	24.09%	26.00%	22.49%	22.24%

City of Xenia

Income Tax Collections
Current Year and Three Years Ago

	Calendar Year 2009			
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
$0 - $19,999	6,236	50.74%	$37,310,452	10.13%
20,000 - 49,999	3,427	27.88%	113,389,766	30.76%
50,000 - 74,999	1,392	11.33%	85,003,050	23.06%
75,000 - 99,999	691	5.62%	59,317,372	16.09%
Over 100,000	544	4.43%	73,575,447	19.96%
Total	12,290	100.00%	$368,596,087	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to the City of Xenia	$4,617,918
Taxes Credited to Other Municipalities	1,832,514
	$6,450,432

	Calendar Year 2006			
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
$0 - $19,999	5,917	51.04%	$35,455,795	10.67%
20,000 - 49,999	3,336	28.77%	110,233,208	33.17%
50,000 - 74,999	1,348	11.63%	82,289,203	24.76%
75,000 - 99,999	611	5.27%	52,181,447	15.70%
Over 100,000	382	3.29%	52,216,151	15.70%
Total	11,594	100.00%	$332,375,804	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to the City of Xenia	$5,024,998
Taxes Credited to Other Municipalities	1,622,518
	$6,647,516

Source: City Finance Director's Office
Data is not available prior to 2006.

City of Xenia

Ratio of Outstanding Debt By Type
Last Ten Years

	2000	2001	2002	2003
Governmental Activities (1)				
General Obligation Bonds Payable	$1,400,000	$1,360,000	$1,315,000	$1,270,000
Capital Leases	142,289	279,090	216,843	947,529
Business-type Activities (1)				
Ohio Water Development				
Authority Loans Payable	$8,972,890	$8,780,308	$8,341,594	$7,890,210
Capital Leases	0	0	0	0
Total Primary Government	$10,515,179	$10,419,398	$9,873,437	$10,107,739
Population (2)				
City of Xenia	24,164	24,164	24,164	24,164
Outstanding Debt Per Capita	$435	$431	$409	$418
Income (3)				
Personal (in thousands)	696,745	707,715	729,318	757,590
Percentage of Personal Income	1.51%	1.47%	1.35%	1.33%

Sources:

(1) City Finance Director's Office
(2) US Bureau of Census, Population Division
(3) US Department of Commerce, Bureau of Economic Analysis information is only available through 2008 for the presentation of 2009 statistics, the City is using the latest information available.
(a) Per Capita Income is only available by County, Total Personal Income is a calculation

2004	2005	2006	2007	2008	2009
$1,220,000	$1,170,000	$1,120,000	$1,065,000	$1,005,000	$945,000
965,571	910,841	1,831,903	1,646,267	1,772,837	1,589,809
$7,425,789	$6,947,955	$6,456,316	$5,950,478	$5,430,029	$4,894,544
0	0	0	1,782,755	1,697,182	1,607,731
$9,611,360	$9,028,796	$9,408,219	$10,444,500	$9,905,048	$9,037,086
24,164	24,164	24,164	24,164	24,164	27,357
$398	$374	$389	$432	$410	$330
785,258	792,096	815,366	815,366	821,286	977,192
1.22%	1.14%	1.15%	1.28%	1.21%	0.92%

City of Xenia

Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	2000	2001	2002	2003
Population (1)	24,164	24,164	24,164	24,164
Assessed Value (2)	$299,427,811	$301,625,369	$296,650,260	$343,118,119
General Bonded Debt (3)				
General Obligation Bonds	$1,400,000	$1,360,000	$1,315,000	$1,270,000
Resources Available to Pay Principal (4)	$0	$0	$0	$0
Net General Bonded Debt	$1,400,000	$1,360,000	$1,315,000	$1,270,000
Ratio of Net Bonded Debt to Estimated Actual Value	0.47%	0.45%	0.44%	0.37%
Net Bonded Debt per Capita	$57.94	$56.28	$54.42	$52.56

Source:

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

2004	2005	2006	2007	2008	2009
24,164	24,164	24,164	24,164	24,164	27,357
$349,957,342	$348,140,994	$373,253,479	$374,629,702	$380,225,360	$401,737,343
$1,220,000	$1,170,000	$1,120,000	$1,065,000	$1,005,000	$945,000
$0	$0	$0	$0	$0	$0
$1,220,000	$1,170,000	$1,120,000	$1,065,000	$1,005,000	$945,000
0.35%	0.34%	0.30%	0.28%	0.26%	0.24%
$50.49	$48.42	$46.35	$44.07	$41.59	$34.54

City of Xenia

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

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to the City of Xenia	Amount Applicable to the City of Xenia
Direct:			
City of Xenia	$945,000	100.00%	$945,000
Overlapping:			
Greene County	30,247,000	10.33%	3,124,515
Xenia Community School District	20,475,000	59.35%	12,151,913
Greene County Career Center	200,222	10.15%	20,323
		Subtotal	15,296,751
		Total	$16,241,751

Source: City of Xenia finance Office
Greene County Auditor
Xenia Community Schools
Greene County Career Center

The percentage of overlapping debt applicable to the City of Xenia is calculated by the County Auditor and is based on property tax valuations.

City of Xenia

Debt Limitations
Last Ten Years

Collection Year	2000	2001	2002	2003
Total Debt				
Net Assessed Valuation	$299,427,811	$301,625,369	$296,650,260	$343,118,119
Legal Debt Limitation (%) (1)	10.50%	10.50%	10.50%	10.50%
Legal Debt Limitation ($) (1)	31,439,920	31,670,664	31,148,277	36,027,402
City Debt Outstanding (2)	1,400,000	1,360,000	1,315,000	1,270,000
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	1,400,000	1,360,000	1,315,000	1,270,000
Overall Legal Debt Margin	$30,039,920	$30,310,664	$29,833,277	$34,757,402
Unvoted Debt				
Net Assessed Valuation	$299,427,811	$301,625,369	$296,650,260	$343,118,119
Legal Debt Limitation (%) (1)	5.50%	5.50%	5.50%	5.50%
Legal Debt Limitation ($) (1)	16,468,530	16,589,395	16,315,764	18,871,497
City Debt Outstanding (2)	1,400,000	1,360,000	1,315,000	1,270,000
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	1,400,000	1,360,000	1,315,000	1,270,000
Overall Legal Debt Margin	$15,068,530	$15,229,395	$15,000,764	$17,601,497

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

(2) City Debt Outstanding includes Non Self-Supporting General Obligation Bonds

Source: City Finance Director's Office

2004	2005	2006	2007	2008	2009
$349,957,342	$348,140,994	$373,253,479	$374,629,702	$380,225,360	$401,737,343
10.50%	10.50%	10.50%	10.50%	10.50%	10.50%
36,745,521	36,554,804	39,191,615	39,336,119	39,923,663	42,182,421
1,220,000	1,170,000	1,120,000	1,065,000	1,005,000	945,000
0	0	0	0	0	0
1,220,000	1,170,000	1,120,000	1,065,000	1,005,000	945,000
$35,525,521	$35,384,804	$38,071,615	$38,271,119	$38,918,663	$41,237,421
$349,957,342	$348,140,994	$373,253,479	$374,629,702	$380,225,360	$401,737,343
5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
19,247,654	19,147,755	20,528,941	20,604,634	20,912,395	22,095,554
1,220,000	1,170,000	1,120,000	1,065,000	1,005,000	945,000
0	0	0	0	0	0
1,220,000	1,170,000	1,120,000	1,065,000	1,005,000	945,000
$18,027,654	$17,977,755	$19,408,941	$19,539,634	$19,907,395	$21,150,554

City of Xenia

Demographic and Economic Statistics
Last Ten Years

Calendar Year	2000	2001	2002	2003
Population (1)				
City of Xenia	24,164	24,164	24,164	24,164
Greene County	144,580	148,607	148,607	148,607
Income (2) (a)				
Total Personal (in thousands)	696,745	707,715	729,318	757,590
Per Capita	28,834	29,288	30,182	31,352
Unemployment Rate (3)				
Federal	4.2%	3.8%	4.8%	5.8%
State	4.3%	3.7%	4.3%	5.7%
Greene County	3.4%	3.4%	4.3%	4.4%
Civilian Work Force Estimates (3)				
State	5,900,400	5,857,000	5,828,000	5,915,000
Greene County	72,600	73,800	73,100	73,900
Employment Distribution by Occupation (1)				
Agriculture, forestry, fishing, hunting, and mining	29	29	29	29
Construction	701	701	701	701
Manufacturing	1,952	1,952	1,952	1,952
Wholesale trade	240	240	240	240
Retail trade	1,511	1,511	1,511	1,511
Transportation, warehousing, and utilities info.	448	448	448	448
Information	190	190	190	190
Finance, insurance, real estate, rental and leasing	436	436	436	436
Professional, scientific, management, administrative, and waste management	713	713	713	713
Educational, health, and social services	2,389	2,389	2,389	2,389
Arts, Entertainment, recreation, accomodation and food services	828	828	828	828
Other Services	641	641	641	641
Public Administration	843	843	843	843
Daytime Population (1)	22,424	22,424	22,424	22,424

Sources:

(1) US Bureau of Census of Population
(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2008 for the presentation of 2009 statistics, the City is using the latest information available.
(a) Per Capita Income is only available by County, Total Personal Income is a calculation
(3) State Department of Labor Statistics
N/A = not available

2004	2005	2006	2007	2008	2009
24,164	24,164	24,164	24,164	24,164	27,357
148,607	148,607	148,607	148,607	148,607	159,823
785,258	792,096	815,366	815,366	821,286	977,192
32,497	32,780	33,743	33,743	33,988	35,720
6.0%	5.5%	4.6%	4.6%	7.1%	9.7%
6.1%	6.0%	5.5%	5.6%	7.7%	10.7%
4.9%	5.5%	5.1%	5.3%	7.0%	10.6%
5,875,300	5,900,400	5,934,000	5,976,500	5,931,600	5,884,900
77,200	77,000	77,400	78,000	78,200	79,700
29	29	29	29	29	29
701	701	701	701	701	701
1,952	1,952	1,952	1,952	1,952	1,952
240	240	240	240	240	240
1,511	1,511	1,511	1,511	1,511	1,511
448	448	448	448	448	448
190	190	190	190	190	190
436	436	436	436	436	436
713	713	713	713	713	713
2,389	2,389	2,389	2,389	2,389	2,389
828	828	828	828	828	828
641	641	641	641	641	641
843	843	843	843	843	843
22,424	22,424	22,424	22,424	22,424	22,424

City of Xenia

Principal Employers
Current Year and Two Years Ago

		2009		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Greene County	Government	1,421	1	5.08%
Xenia Community Schools	Education	1,009	2	3.61%
Greene Memorial Hospital	Health Care	977	3	3.49%
Walmart	Retail	574	4	2.05%
Super Valu	Distribution	425	5	1.52%
Mcdonalds Restaurants	Food Services	298	6	1.07%
City of Xenia	Government	297	7	1.06%
Kroger	Grocery	247	8	0.88%
Department of Defense	Government	241	9	0.86%
Express Personnel Services	Other Services	229	10	0.82%
Total		5,718		
Total Employment within the City		23,668		

		2007		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Greene County	Government	1,432	1	5.31%
Greene Memorial Hospital	Health Care	975	2	3.62%
Xenia Community Schools	Education	969	3	3.60%
Super Valu	Distribution	500	4	1.86%
Mcdonalds Restaurants	Food Services	395	5	1.47%
City of Xenia	Government	290	6	1.08%
Twist	Manufacturing	270	7	1.00%
Walmart	Retail	256	8	0.95%
Kroger	Grocery	250	9	0.93%
Bob Evans Farms	Food Services	248	10	0.92%
Total		5,585		
Total Employment within the City		26,950		

Sources:
City of Xenia Income Tax Department

Data is not available prior to 2007.

City of Xenia

Full Time Equivalent Employees by Function
Last Ten Years

	2000	2001	2002	2003	2004
Governmental Activities					
General Government					
Finance	17.00	17.00	17.00	17.00	17.50
Legal/Court	29.50	29.50	29.75	30.75	30.75
Administration	10.00	10.00	9.00	8.00	7.00
Information Technology					
Security of Persons and Property					
Police	74.00	74.00	74.00	74.00	69.00
Fire	45.00	45.00	45.00	45.00	42.00
Transportation					
Street	19.75	19.75	19.75	19.75	18.50
Garage					
Leisure Time Activities					
Recreation/Seniors	0.00	0.00	0.00	5.00	4.50
Parks	0.00	0.00	0.00	0.00	0.00
Community Environment					
Service	11.00	11.00	12.00	11.25	9.00
Development/Planning	0.00	0.00	0.00	0.00	0.00
Engineering	0.00	0.00	0.00	0.00	0.00
Business-Type Activities					
Utilities					
Water	15.00	15.00	15.00	15.00	14.00
Sewer	6.00	6.00	6.00	6.00	6.00
Solid Waste	10.00	10.00	10.00	10.00	10.00
Total Employees	237.25	237.25	237.50	241.75	228.25

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

Source: City Finance Director's Office

2005	2006	2007	2008	2009
16.50	18.50	18.50	18.50	15.00
30.50	29.75	29.00	30.50	32.00
6.00	6.00	6.00	6.00	5.00
				2.00
69.00	69.00	70.00	70.00	67.00
42.00	42.00	43.00	42.00	41.00
18.50	18.50	16.00	16.50	9.00
				2.00
4.50	4.50	4.25	4.50	0.00
0.00	0.00	0.00	0.00	1.50
9.00	9.00	10.00	8.00	0.00
0.00	0.00	0.00	0.00	4.00
0.00	0.00	0.00	0.00	4.00
13.00	13.00	14.50	15.50	19.00
6.00	6.00	16.00	16.00	15.00
10.00	10.00	0.00	0.00	0.00
225.00	226.25	227.25	227.50	216.50

City of Xenia

Operating Indicators by Function
Last Ten Years

	2000	2001	2002	2003
Governmental Activities				
General Government				
Court				
Number of Probation Cases	580	531	598	558
Number of Traffic Cases	13,767	12,317	12,155	11,766
Licenses and Permits				
Number of Residential Constructions	N/A	128	104	109
Number of Commercial Constructions	N/A	15	21	17
Security of Persons and Property				
Police				
Number of Citations Issued	2,824	2,357	2,207	2,377
Number of Arrests	2,175	2,018	1,947	1,837
Number of Accidents	659	649	640	611
Fire				
Number of Fire Calls	1,077	1,018	918	851
Number of EMS Runs	3,011	3,065	3,291	3,421
Number of Inspections	166	248	48	69
Transportation				
Street				
Number of Streets Resurfaced	13	10	6	5
Leisure Time Activities				
Recreation/Seniors				
Number of Programs Offered***	N/A	N/A	N/A	8
Number of Shelter Rentals	N/A	N/A	N/A	N/A
Business-Type Activities				
Water				
Number of Service Connections	9,737	10,081	10,184	10,346
Daily Average Consumption (millions of gallons)	3.3	3.4	3.6	3.9
Peak Daily Consumption (millions of gallons)	8.0	8.0	8.0	8.0
Sewer				
Number of Service Connections	9,637	9,940	10,025	10,184
Daily Average Sewage Treatment (millions of gallons)	4.9	4.9	4.9	4.9
Solid Waste *				
Number of Customers Served	N/A	N/A	N/A	N/A
Stormwater **				
Number of Customers Served	N/A	N/A	N/A	N/A

Source: City Finance Director's Office

* Billing for Solid Waste started in 2005

** Billing for Stormwater started in 2007

*** Eliminated City Basketball, Cheerleading, and the Cheerleading Expo in 2009

2004	2005	2006	2007	2008	2009
639	619	561	802	796	795
11,289	12,095	10,445	9,624	10,252	7,871
116	104	61	123	91	26
13	20	5	4	4	2
3,064	2,869	2,430	2,974	4,347	2,078
1,841	1,927	2,022	1,034	2,985	2,240
621	597	567	610	535	609
813	818	889	984	1,210	875
3,532	3,803	3,715	3,437	3,752	3,543
39	205	135	255	141	185
7	11	7	4	9	7
8	9	9	8	8	5
N/A	N/A	178	130	132	145
10,346	10,380	11,235	10,720	10,733	10,782
3.9	3.9	4.4	3.6	3.2	3.2
8.0	8.0	8.0	8.0	8.0	8.0
10,184	10,436	11,103	10,692	10,635	10,664
4.9	4.9	4.9	4.8	5.0	4.1
N/A	9,232	9,444	9,760	9,512	9,496
N/A	N/A	N/A	10,038	9,992	10,041

Capital Asset Statistics by Function
Last Ten Years

	2000	2001	2002	2003
Governmental Activities				
General Government				
Land (acres)	7,680	7,680	7,680	7,680
Public Safety				
Police				
Stations	1	1	1	1
Vehicles	N/A	N/A	N/A	N/A
Fire				
Stations	2	2	2	2
Vehicles	N/A	N/A	N/A	N/A
Highways and Streets				
Streets (lane miles)	115	115	115	115
Street Lights	1,753	1,753	1,753	1,753
Traffic Signals	N/A	N/A	N/A	N/A
Recreation				
Land (acres)	122	122	122	122
Buildings/Shelters	16	16	16	16
Parks	11	11	11	11
Playgrounds	11	11	11	11
Tennis Courts	1	1	1	1
Baseball/Softball Diamonds	6	6	6	6
Soccer Fields	2	2	2	2
Business-Type Activities				
Utilities				
Water				
Waterlines (Miles)	140	141	141	141
Pump Stations	1	1	1	1
Average Daily Consumption	3.3 (mgd)	3.4 (mgd)	3.6 (mgd)	3.9 (mgd)
Storage Capacity (thousands of gallons)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)
Sewer				
Sewerlines (Miles)	145	146	146	146

Source: City Finance Director's Office

2004	2005	2006	2007	2008	2009
7,680	7,680	7,680	7,680	7,680	7,680
1	1	1	1	1	1
N/A	N/A	27	24	28	30
2	2	2	2	2	2
N/A	N/A	11	11	12	12
115	108	135	135	135	219
1,784	1,784	1,784	1,826	1,961	1,961
37	38	40	32	38	38
122	133	133	122	122	122
16	18	18	17	20	20
11	15	15	15	15	15
11	15	15	12	12	12
1	1	1	1	0	0
6	6	6	7	1	1
2	2	2	2	2	2
141	141	141	140	140	140
1	1	1	1	1	1
3.9 (mgd)	3.7 (mgd)	4.4 (mgd)	3.6 (mgd)	3.2 (mgd)	3.2 (mgd)
8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)
146	146	146	145	145	146

Capital Asset Value by Function
Last Ten Years

	2000	2001	2002	2003	2004
Governmental Activities					
General Government					
Land and Improvements	$102,580	$102,580	$259,130	$259,130	$259,130
Buildings	2,534,606	2,534,605	2,534,605	2,534,605	2,534,605
Equipment	1,053,511	1,218,578	1,292,224	1,348,790	1,376,298
Public Safety					
Land and Improvements	78,238	78,238	78,238	78,238	78,238
Buildings	247,983	247,983	247,893	247,983	273,206
Equipment	3,259,290	3,744,501	3,911,367	4,707,058	4,901,393
City Wide					
Land and Improvements	4,230,979	4,241,499	4,775,944	15,574,694	15,810,220
Buildings	1,725,105	1,757,573	2,734,465	2,748,335	2,748,335
Equipment	1,106,544	1,059,308	1,921,732	8,693,004	8,932,617
Infrastructure	N/A	N/A	408,007	11,022,587	11,411,839
Construction in Progress	11,448	232,140	1,029,296	28,500	28,500
Business-Type Activities					
Utilities					
Water					
Land and Improvements	N/A	125,712	125,712	133,036	133,036
Buildings and Improvements	N/A	2,865,365	2,865,365	2,865,365	2,870,415
Equipment	N/A	10,952,272	12,342,236	12,477,225	12,655,820
Construction in Progress	N/A	544,453	0	0	0
Sewer					
Land and Improvements	N/A	482,817	482,817	482,817	483,946
Buildings and Improvements	N/A	5,226,336	5,226,336	5,276,700	5,276,700
Equipment	N/A	21,667,146	22,029,873	21,998,953	22,762,638
Construction in Progress	N/A	0	15,112	52,291	226,155
Sanitation					
Land and Improvements	N/A	5,680	4,741	4,741	4,741
Buildings and Improvements	N/A	40,108	40,108	40,108	40,108
Equipment	N/A	679,254	679,254	741,757	741,757
Construction in Progress	N/A	0		0	0
Stormwater					
Land and Improvements	N/A	N/A	N/A	N/A	N/A
Buildings and Improvements	N/A	N/A	N/A	N/A	N/A
Equipment	N/A	N/A	N/A	N/A	N/A
Construction in Progress	N/A	N/A	N/A	N/A	N/A

2005	2006	2007	2008	2009
$259,130	$259,130	$259,130	$259,130	$259,130
2,534,605	2,536,475	2,512,829	2,512,829	2,793,757
1,391,039	1,596,606	1,111,705	1,118,943	1,240,923
76,022	90,537	77,019	77,019	77,019
273,206	722,216	701,839	701,839	956,607
4,868,979	5,705,316	4,054,259	4,527,109	5,212,833
16,092,702	16,302,572	16,524,117	16,947,652	17,147,703
2,748,335	2,751,955	2,733,586	2,733,586	2,759,157
9,206,205	9,699,307	2,103,334	2,194,792	2,379,763
11,811,580	12,831,760	13,256,761	13,819,509	15,065,947
854,397	385,027	120,618	850,778	273,106
134,606	134,606	177,094	177,094	214,794
2,870,415	2,870,415	2,870,415	2,870,415	2,870,415
13,016,872	13,687,880	13,677,245	15,380,109	16,275,077
112,538	71,499	1,185,632	568,770	10,102
483,946	483,946	511,522	563,802	563,802
5,282,350	5,282,350	5,265,451	5,265,451	5,294,792
23,228,559	23,685,875	23,764,397	25,290,062	25,469,564
0	28,364	805,505	0	212,444
2,691	2,691	0	0	0
40,108	40,108	40,108	105,703	105,703
741,757	744,443	761,167	761,167	778,320
0	14,182	6,560	0	0
N/A	N/A	0	0	0
N/A	N/A	0	0	0
N/A	N/A	7,767,217	8,740,317	8,740,317
N/A	N/A	0	0	0

(Continued)

Capital Asset Value by Function
Last Ten Years

	2000	2001	2002	2003	2004
Other Enterprise					
Land and Improvements	N/A	185,521	185,521	181,352	181,352
Buildings and Improvements	N/A	101,837	101,837	101,837	101,837
Equipment	N/A	19,744	50,306	45,054	46,784
Construction in Progress	N/A	0	0	0	0

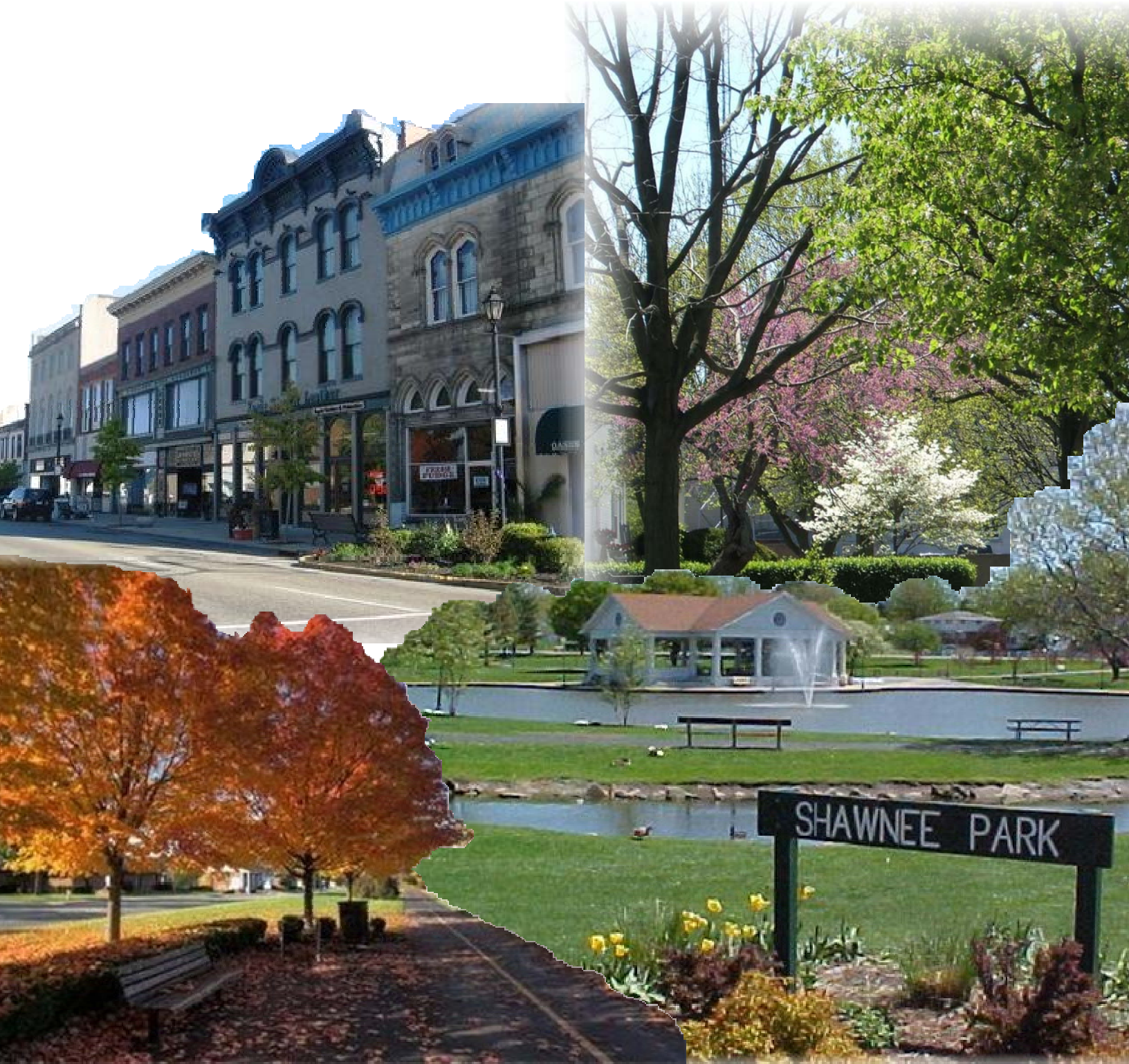
Source: City Finance Director's Office

2005	2006	2007	2008	2009
181,352	181,352	154,681	154,681	154,681
101,837	101,837	101,837	101,837	0
49,052	74,052	54,430	54,430	0
0	348,457	89,285	42,470	0

XENIA OHIO

VIVID HISTORY. VIBRANT FUTURE.

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2010



XENIA, OHIO

18 03

CITY OF HOSPITALITY

THE CITY OF XENIA, OHIO

GREENE COUNTY

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2010

Prepared by:
Department of Finance

Mark A. Bazelak
Finance Director

Ryan Duke
Assistant Finance Director

Denise Estle
Finance Technician

TABLE OF CONTENTS

CITY OF XENIA
GREENE COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittal v
B List of Principal Officials xii
C City Organizational Chart xiii
D Finance Department Organizational Chart xiv
E Certificate of Achievement for Excellence in Financial Reporting xv

II FINANCIAL SECTION

A Report of Independent Accountants 1
B Management's Discussion and Analysis 3
C Basic Financial Statements:
Government-wide Financial Statements:
Statement of Net Assets 15
Statement of Activities 16
Fund Financial Statements:
Governmental Funds:
Balance Sheet 18
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities 20
Statement of Revenues, Expenditures and Changes in Fund Balances 22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities 24
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):
General Fund 25
State Gas and Vehicle License Fund 26
Police and Fire Fund 27
Proprietary Funds:
Statement of Net Assets 28
Statement of Revenues, Expenses and Changes in Fund Net Assets 32
Statement of Cash Flows 34
Fiduciary Funds:
Statement of Assets and Liabilities 38
Notes to the Basic Financial Statements 39

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet....72

Combining Statement of Revenues, Expenditures and Changes in Fund Balances....73

Combining Balance Sheet – Nonmajor Special Revenue Funds....74

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds....76

Combining Balance Sheet – Nonmajor Capital Projects Funds....78

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds....79

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

Major Governmental Funds:

General Fund....80

Special Revenue Funds:

State Gas and Vehicle License Fund....86
Police and Fire Fund....87

Capital Projects Funds:
Capital Improvements Fund....88

Nonmajor Governmental Funds:

Special Revenue Funds:
Recreation Special Fund....89
Indigent Driver Alcohol Treatment Fund....90
Law Enforcement and Education Fund....91
State Route Repair Fund....92
City Motor Vehicle License Tax Fund....93
County Motor Vehicle License Tax Fund....94
Special Miscellaneous Improvements Fund....95
Tax Increment Equivalent Fund....96
911 Fund....97
Law Enforcement Fund....98
Drug Law Enforcement Fund....99
Municipal Court Victim Fund....100

Debt Service Fund:
Debt Service Fund 101

Capital Projects Funds:
Municipal Court Capital Improvements Fund 102
Issue II Fund 103

Nonmajor Enterprise Funds:
Combining Statement of Net Assets 106
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets 107
Combining Statement of Cash Flows 108

Internal Service Funds:
Combining Statement of Net Assets 113
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets 114
Combining Statement of Cash Flows 115

Fiduciary Funds – Agency Funds:
Combining Statement of Changes in Assets and Liabilities 117

Capital Assets Used in the Operation of Governmental Funds:
Schedule by Source 119
Schedule by Function and Activity 120
Schedule of Changes by Function and Activity 122

III STATISTICAL SECTION

Net Assets by Component - Last Nine Years ..... S 2
Changes in Net Assets - Last Nine Years ..... S 4
Fund Balances, Governmental Funds - Last Ten Years ..... S 8
Changes in Fund Balances, Governmental Funds - Last Ten Years ..... S 10
Income Tax Revenues by Source, Governmental Funds - Last Ten Years ..... S 12
Income Tax Collections - Current Year and Four Years Ago ..... S 15
Ratio of Outstanding Debt By Type - Last Ten Years ..... S 16
Ratios of General Bonded Debt Outstanding - Last Ten Years ..... S 18
Computation of Direct and Overlapping Debt Attributable to
Governmental Activities - Current Year ..... S 21
Debt Limitations - Last Ten Years ..... S 22
Demographic and Economic Statistics - Last Ten Years ..... S 24
Principal Employers - Current Year and Three Years Ago ..... S 27
Full Time Equivalent Employees by Function - Last Ten Years ..... S 28
Operating Indicators by Function - Last Ten Years ..... S 30
Capital Asset Statistics by Function - Last Ten Years ..... S 32
Capital Asset Values by Function - Last Ten Years ..... S 34

Introductory Section

XENIA, OHIO

18 03

CITY OF HOSPITALITY

XENIA, OHIO 1803

Department of Finance

101 North Detroit Street • Xenia, Ohio 45385-2996 • Bus. (937) 376-7235 • Fax (937) 374-1818

June 30, 2011

President of City Council,
Honorable Mayor and Council
City of Xenia, Ohio

Dear Ladies and Gentlemen:

The Comprehensive Annual Financial Report of the City of Xenia, Ohio for the fiscal year ended December 31, 2010 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City's Finance Department. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the City. All disclosures necessary to enable the reader to gain an understanding of the City of Xenia's financial activities have been included.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Xenia's MD&A can be found immediately following the report of the independent accountants.

Management of the City of Xenia is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these goals are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Independent Audit

State statutes require an annual audit by the State Auditor's Office or, at the State Auditor's discretion, an independent certified public accounting firm. The City and the State Auditor's Office selected the firm Plattenburg and Associates, Inc. to perform the 2010 audit of the City. The auditors' unqualified opinion is included in the Financial Section of this report.

Single Audit

If $500,000 or more in federal awards is expended in the fiscal year, the City of Xenia is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments". The City's expenditures of federal awards in 2010 did require that a single audit be performed. Information related to this single audit can be found in a separate audit report.

City of Hospitality

An Equal Opportunity Employer

As a recipient of federal and state financial assistance, the city is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation and internal audit by City management. As part of the City's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state assistance programs, as well as to determine that the City has complied with applicable state and local laws and regulations. The results of the City's single audit for the fiscal year ended December 31, 2010 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

GOVERNMENT PROFILE

Xenia is a City of 26,000 located in southwest Ohio. Xenia was founded in 1803, incorporated in 1817, and became a city in 1834. The legislative authority is comprised of one Mayor and six City Council Members. A City manager, Finance Director, and Law Director are appointed by the legislative authority and are responsible for day to day administration. The City of Xenia provides a full range of services. These services include police and fire protection; ambulance and paramedic services; water, sewer, stormwater, and sanitation services; the construction and maintenance of highways, streets and infrastructure; zoning and planning services; and recreational activities.

Component Unit

In addition to general government activities, the reporting entity of the City of Xenia includes the Xenia Economic Growth Corporation (XEGC), a discretely presented component unit. A separate report is issued for the Xenia Economic Growth Corporation. Information on the component unit is also reported in the entity wide statements.

Budget

According to the City Charter City Council must provide a list of project priorities to the City Manager prior to July 1st of each year. The City Manager must then submit a budget for the ensuing fiscal year on or before October 31st. The Council will then review and discuss the budget with staff and appropriate changes will be made. The City must then publish notice that the budget is available for inspection by the public and specify a time and place for a public hearing on the budget. After the hearing has been held Council may make amendments if they desire to do so and adopt the budget. The budget must be adopted prior to April 1st of the fiscal year covered by the budget.

The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the level of personnel services, operating expenses, and capital outlay through an appropriations ordinance passed by City Council. The appropriation ordinance controls expenditures by fund except for the general fund where it is controlled by department. Only City Council may transfer appropriations between personnel services and operating expenses, or between operating and capital outlay, or between capital outlay and personnel services. In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriations budget approved by the City Council. Activities of all of the City's funds are included in the appropriations budget. The City's budget accounts for transactions on a basis of

cash receipts and cash disbursements rather than on the basis of generally accepted accounting principles that measure revenues and expenditures using the accrual or modified accrual basis of accounting. The City also maintains a purchase order and encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts carry-over at year-end and are re-appropriated as part of the following year's budget.

ECONOMIC CONDITIONS

Local Economy

Slumping national, state and local economies continue to plague the City. Unemployment was high at 10.5% though it did fall from 12.1% in the prior year. The vast majority of households in the City had taxable income less than $20,000 in 2010 which speaks to the challenges with the tax base the City faces. City Income tax collections experienced modest growth in 2010 but were still below collections received in 2008. These revenue shortfalls forced the City to reduce services and lay off employees in numerous departments including Fire and Police. Wage freezes and reductions were also implemented to reduce costs. The City cut expenditures in several other areas as well such as the closure of the City's second fire station, changing health insurance options, altering liability insurance coverage's, and brokering new electric utility deals. As a result of aggressive cost cutting strategies and modest revenue growth in income tax collections the City maintained a positive cash flow in 2010. In addition, during 2010 the City refinanced its general obligation debt and received an A-1 bond rating from Moody's. This bond rating was achieved prior to the passage of a .5% income tax increase in November. This bond rating is a testament to management's ability to address the City's fiscal condition in economic downturns.

Long Term Financial Planning

In November of 2010 a ballot initiative passed increasing the City's income tax rate from 1.75% to 2.25%. Half of the increase was for the purpose of supporting police and fire operations. The increase allowed the City to restore laid off Police Officers and Firefighters, and reopen Fire Station # 2. The other half of the increase was to fund capital improvement projects including $500,000 annually dedicated to street improvements.

While an increased income tax rate most certainly improves the City's financial situation administration recognizes numerous challenges in the coming years. Major concerns include reductions in state funds, unemployment rates, increased health care and commodity costs, income demographics, and high service demands. The City has explored several options which may provide the City with additional revenue. The City entered into a Joint Economic Development District agreement with the school district and township for an elementary school located outside of City limits. While the City may explore other revenue generating initiatives, strong economic development is an absolute necessity.

The City partially relies on its economic development arm the Xenia Economic Growth Corporation to facilitate development. The City is currently evaluating the structure and operation of XEGC to determine how economic development will be approached in the future. An income tax rebate program was instituted in 2010 in an effort to make Xenia more attractive to new businesses or those looking to expand. The City is seeking to increase the availability of suitable sites for economic development. The sites will be developed as environmentally clean industrial/commercial parks. One such park that has begun to develop is the OVCH South Industrial Park. The City currently utilizes rural enterprise zone

agreements which give partial tax abatement for real property taxes. The City of Xenia will continue to provide financial and marketing assistance to promote retention and expansion of existing businesses and to attract new business.

The City's infrastructure is in need of great repair and the November ballot initiative gave the City a dedicated revenue source to address those needs. The City has continued to maintain, review, and update yearly a five-year capital improvement program that provides a framework for the maintenance and expansion of the infrastructure to meet current and future needs. The City Council has taken a strong leadership role in this area to ensure that public infrastructures are maintained and will be in place to facilitate continuing economic development.

The City has continued an aggressive program to improve and increase services and to repair, replace and expand its public facilities, streets and utilities systems. The utilization of the State's Issue 2 and Local Transportation Improvement Program has helped fund twenty (20) such projects totaling $5,685,032 since their inception.

Relevant Financial Policies

The City has a policy to maintain at least a two month operating reserve in its key operating funds. It is also expected that the key operating funds have a positive cash flow. That is, operating revenues should exceed operating expenses in those funds. To comply with these expectations management has taken action and made tough decisions including the elimination of several positions. These policies have allowed the City to meet all of its obligations, maintain a respectable bond rating, and sustain a balance which can be utilized in the case of emergency. The City has a number of policies in place to ensure compliance with the City Charter and State law and to maintain adequate internal controls.

MAJOR INITIATIVES

For the Year

The City has continued to establish and work towards clearly defined goals and objectives. During the budget review process, goals and objectives are developed and prioritized by the City Council and City Staff. The goal and objective setting process drives the organization. It is a continuous cycle of reviewing short and long-term goals, setting goals and objectives, evaluating the results, and reassessing short and long-term goals and their priority. In preparing the 2010 budget, the City identified several major programs/projects needed to meet citizens' needs for cost effective services, to comply with applicable mandated federal and state requirements and to maintain the City's infrastructure.

These programs/projects include:

- Completed bond refinancing with bond rating of A1 by Moodys
- Continued the upgrade of Springhill Park through the purchase of fitness equipment
- Completed the Miami Avenue reconstruction

- Completed the Ford Road Training Center for the Police department
- Continued the engineering design for the Jamestown Connector Bikepath Tunnel
- Completed Bikeway Improvements on South Detroit St. with ARRA funds
- Began the construction of the West Main Street Enhancement Project
- Began the construction of the Jamestown Connector Bikepath
- Began the engineering for the Xenia Station Bicycle Spur Enhancement Project
- Completed Streetscape Improvements on East Main St. with ARRA funds
- Completed the Phase II environmental site assessment for the former Hooven and Allison Industrial Complex through the Clean Ohio Assistance Fund
- Completed Parking Lot Improvements in the Downtown
- Began the Wayfinding Signage project for the Downtown
- Began the installation of a Programmable Logic Controller System for the Water Treatment Plant
- Completed the Little Miami Stream Restoration Project utilizing EPA and ARRA monies
- Completed the infiltration/inflow study for the sanitary sewer collection system

For the Future

In 2007 City Council identified several components of a vital sustained community. These components include public safety, quality of life, good governance, health and wellness, public service, education, community image, community involvement, housing, business development, retail and service presence, and a viable workforce. Each component contains several strategic goals that City Council and Administration will strive to achieve in the City's pursuit of a vibrant future.

In 2009 the City developed the "2020 Vision Plan" focusing on six core elements to establish a vibrant future. These core elements are Economic Development, Image Enhancement, Quality Service Provision, Community Outreach, Adequate Financial Resources, and Infrastructure Stabilization. Each of these core elements has initiatives that will begin the process of implementing the "2020 Vision Plan".

The City will continue to address the six core elements of its vision plan through a variety of avenues. Image Enhancement will deal with new residential construction and design guidelines and improvements to gateway entrances. Community Outreach has already begun with the creation of the City's Facebook page, the return of the City Newsletter and surveying of City residents. The City has also budgeted dollars for a comprehensive plan update in which citizens will be very involved. The Quality Service Provision is being addressed on several fronts. A public safety study, information technology study, and the comprehensive plan update will all touch various aspects of quality service. The Adequate Financial Resources core element initiative will focus primarily on economic development which will in time improve the tax base. Infrastructure Stabilization will focus on identifying priorities to develop the five year capital improvement program which will be utilized to implement the vision plan.

The major projects planned for 2011 are to complete the construction of a 20" redundant water main line with Issue II monies; begin the Downtown Façade Loan and Architectural Design Programs; complete the construction of the "Contract A" Wastewater Improvements at the Ford Road Plant; begin the $500,000+ a year street resurfacing program utilizing funding from passage of the .50% income tax increase; begin the engineering and construction of the Shawnee Park Pavilion and Pond retaining wall; continue the upgrade of Springhill Park with signage and streetscape improvements; complete the Downtown Wayfinding Signage Project; complete the installation of the Programmable Logic Controller for the Water Treatment Plant; replacement of the Sewer Jet Vacuum Truck; begin the engineering design for "Contract B" at the wastewater plants; begin the engineering design for the Ford Road Interceptor Sewer Project; continue the Catch Basin repair program; begin a sewer lining and lateral replacement project; begin the Comprehensive Plan Update; complete the West Main Street Enhancement Project; complete the engineering for the Bike Spur Enhancement Project; and to complete the Jamestown Connector Bikepath and the engineering for the Tunnel.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officer's Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Xenia for its comprehensive annual financial report for the year ended December 31, 2009. This was the twenty-seventh consecutive year that the City has received the prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized comprehensive annual financial report. The report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of only one year. We believe our current report will also conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate

The City also received the "Making your tax dollars count" award from the Ohio Auditor of State for excellence in financial reporting. Fewer than five percent of all Ohio government agencies are eligible for this award.

Letter of Transmittal
For the Year Ended December 31, 2010

Acknowledgments

The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. I would like to express my appreciation to all members of the Finance Department and especially to the Assistant Finance Director.

In closing, without the leadership and support of the Mayor and City Council and support of the entire City staff, preparation of this report would not have been possible.

Respectfully submitted,

Respectfully submitted,

Mark A. Bazelak
Finance Director

List of Principal Officials
For the Year Ended December 31, 2010

CITY COUNCIL

Jeanne Mills	President
William R. (Bill) Miller	Vice President
Marsha Bayless	Mayor
Michael Engle	
Dale Louderback	
John Caupp	
Wesley Smith	

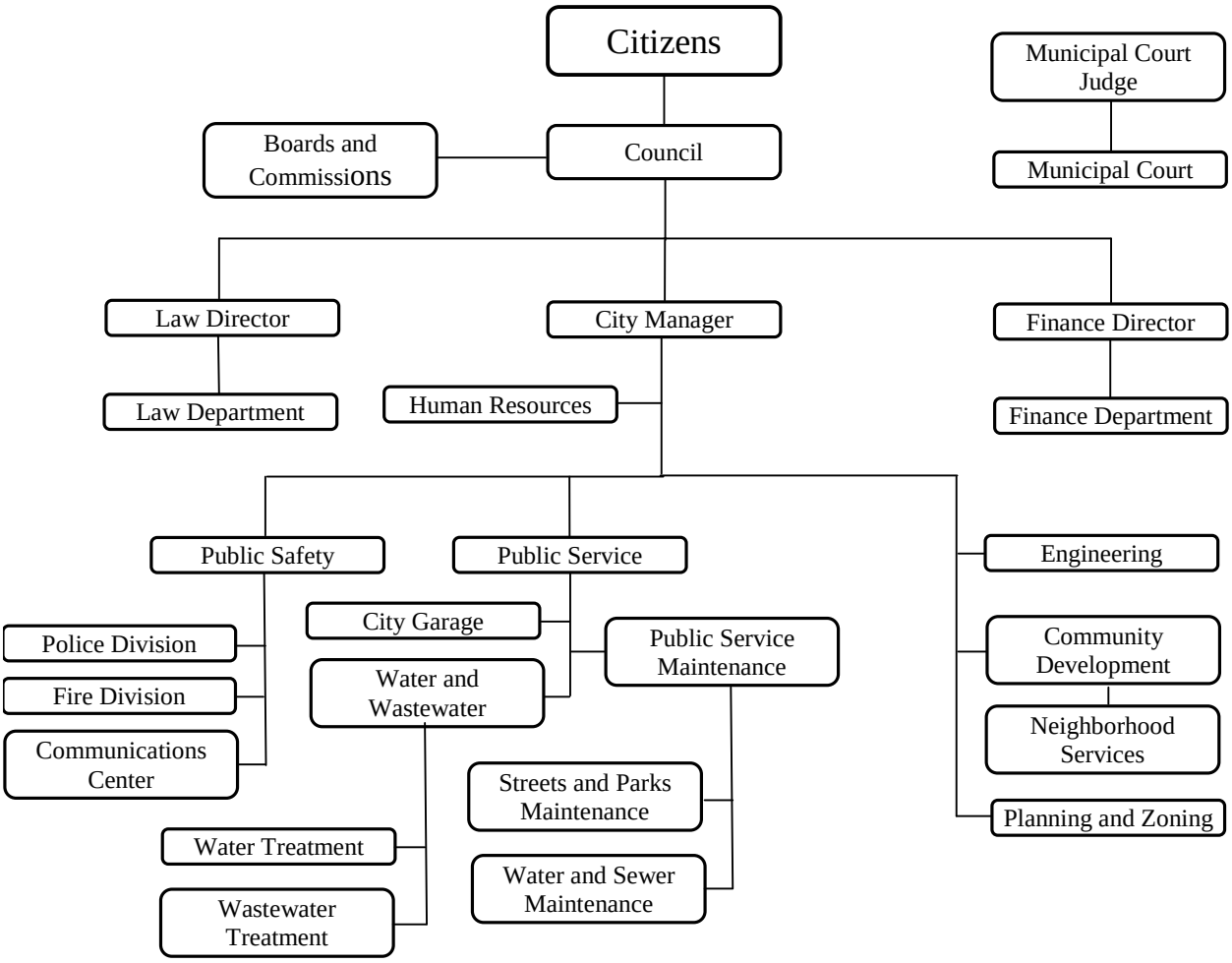
APPOINTED OFFICIALS

Ronald C. Lewis	Law Director
Mark A. Bazelak	Finance Director
James W. Percival	City Manager

DEPARTMENT OF FINANCE STAFF

Mark A. Bazelak	Finance Director
Ryan Duke	Assistant Finance Director
Diana Steck	Accounts Receivable Manager
Edgar Cardenas	Information Technology Manager
Craig Birchard	Information Technology Technician
Michelle Johnson	City Clerk
Denise Estle	Finance Technician/Finance
Mary Ann Richardson	Finance Clerk/Accounts Payable
Bill McCarthy	Finance Clerk/Payroll
Eddie Collins	Finance Clerk/Income Tax
Dennis W. Evans	Finance Clerk/Income Tax
Karly Burns	Finance Clerk/Income Tax
Jannette Reedy	Finance Clerk/Utility Billing
Deborah Smith	Finance Clerk/Utility Billing
Angela Ferrero	Finance Clerk/Utility Billing
Julie Willis	Finance Clerk/Utility Billing

City Organizational Chart
For the Year Ended December 31, 2010

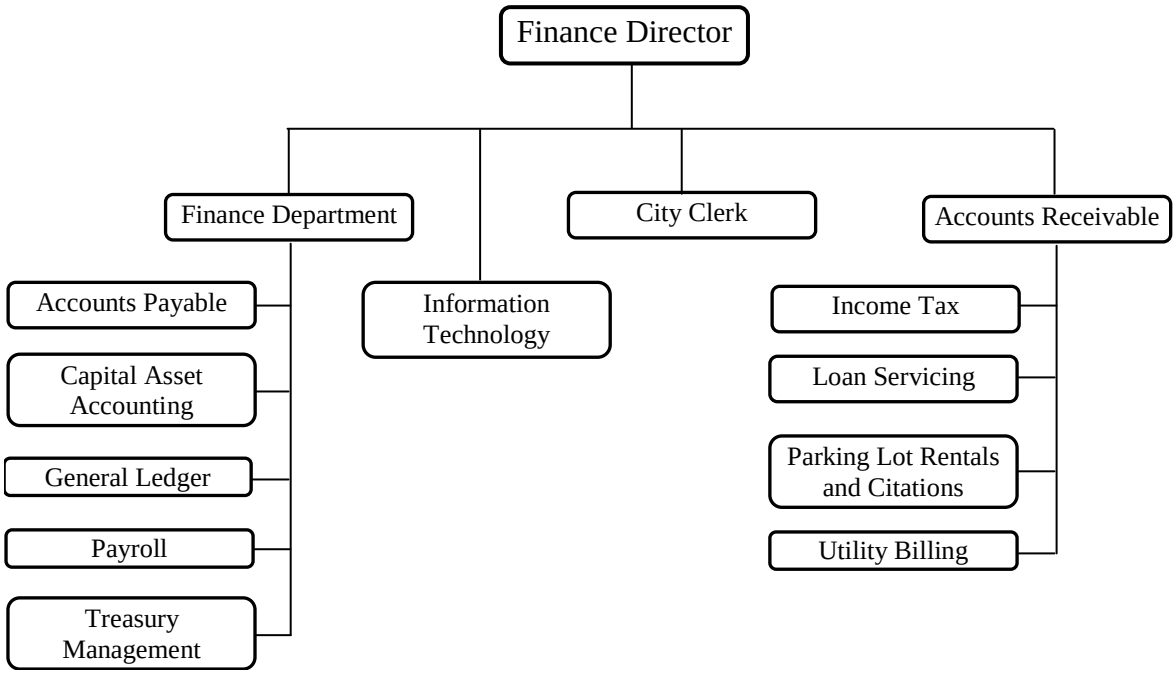


Commissions
- Records
- Traffic Commission
- Beautification & Environmental
- Community Relations
- Civil Service
- Planning

Boards
- Loan Trust
- Tax Appeals
- Zoning Appeals
- Recreation Arts & Cultural Activities

Xenia Economic Growth Corporation

Finance Department Organizational Chart
For the Year Ended December 31, 2010



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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Xenia
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2009

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

FINANCIAL SECTION

XENIA, OHIO

18 03

CITY OF HOSPITALITY

PLATTENBURG
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of City Council
City of Xenia, Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City of Xenia (the City) as of and for the year ended December 31, 2010, which collectively comprise the City's basic financial statements. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City, as of December 31, 2010, and the respective changes in financial position, and cash flows, where applicable, thereof, and the respective budgetary comparisons for the General Fund, State Gas & Vehicle License Fund and Police & Fire 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 June 30, 2011, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

8260 NORTHCREEK DRIVE, SUITE 330 / CINCINNATI, OH 45236 • (513) 891-2722 • FAX (513) 891-2760
ONE PRESTIGE PLACE, SUITE 520 / DAYTON, OH 45342 • (937) 433-0400 • FAX (937) 433-0429
www.plattenburg.com

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

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

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
June 30, 2011

The discussion and analysis of Xenia City's financial performance provides an overall review of the City's financial activities for the fiscal year ended December 31, 2010. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the City's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2010 are as follows:

The total change in the net assets of Xenia City was $3,462,607. Net assets of governmental activities increased $1,023,278, which represents a 2.51% increase from 2009. Net assets of business-type activities increased by $2,439,329 or 8.35% from 2009.

General revenues accounted for $13.4 million or 44.6% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for $16.7 million or 55.4% of total revenues of $30.1 million.

The total assets of governmental activities increased by $752,965 due to a reduction in operating expenses. Current and other assets increased $805,679.

The City had $17.6 million in expenses related to governmental activities; $5.3 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of $13.3 million provided additional support for these programs.

The general fund had $8.5 million in revenues, $3.4 million in expenditures and transfers to other funds of $7.5 million. The general fund balance decreased $2,457,661 to $2,042,832.

The net assets for business-type activities increased $2,439,329. Water, Sewer, and Sanitation funds all experienced significant increases in net assets. Reductions in operating expenses caused the increases in net assets. Charges for services also grew significantly in the Sewer Fund.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

<u>The Government-Wide Financial Statements</u> – These statements provide both long-term and short-term information about the City's overall financial status.

The Fund Financial Statements – These statements focus on individual parts of the City, reporting the City's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Government-wide Financial Statements

The government-wide financial statements report information about the City as a whole, including the Xenia Economic Growth Corporation (XEGC), the City's discretely presented component unit, using accepted methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

Over time, increases or decreases in the City's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the City, additional non-financial factors such as property tax base and current property tax laws as well as diversification in income tax base must be considered.

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

Governmental Activities – Most of the City's program's and services are reported here including public safety, public health and welfare services, recreation, community development, highways and streets, and general government.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. All of the City's enterprise activities are reported as business-type activities.

A separately issued audit report containing financial statements is available from XEGC at 181 W. Main Street, Xenia, Ohio 45385.

Fund Financial Statements

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

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

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

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. All of the City's fiduciary activities are reported in the separate Statement of Fiduciary Assets and Liabilities.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The following table shows a comparison of net assets between 2010 and 2009.

	Governmental Activities 2010	Governmental Activities 2009	Business-type Activities 2010	Business-type Activities Restated 2009	Total 2010	Total Restated 2009
Current and other assets	$13,428,499	$12,622,820	$12,829,808	$9,742,071	$26,258,307	$22,364,891
Capital assets, net	35,193,286	35,246,000	29,200,827	27,944,511	64,394,113	63,190,511
Total assets	48,621,785	47,868,820	42,030,635	37,686,582	90,652,420	85,555,402
Long-term debt outstanding	3,832,203	4,136,482	9,140,578	7,939,665	12,972,781	12,076,147
Other liabilities	2,942,353	2,908,387	1,243,494	539,683	4,185,847	3,448,070
Total liabilities	6,774,556	7,044,869	10,384,072	8,479,348	17,158,628	15,524,217
Net assets						
Invested in capital assets net of related debt	33,054,119	32,711,191	21,637,865	21,442,195	54,691,984	54,153,386
Restricted	6,100,965	4,179,524	178,266	0	6,279,231	4,179,524
Unrestricted	2,692,145	3,933,236	9,830,432	7,765,039	12,522,577	11,698,275
Total net assets	$41,847,229	$40,823,951	$31,646,563	$29,207,234	$73,493,792	$70,031,185

Change in Net Assets – The following table shows the changes in net assets for the fiscal year 2010 compared to 2009.

	Governmental Activities 2010	Governmental Activities 2009	Business-type Activities 2010	Business-type Activities Restated 2009	Total 2010	Total Restated 2009
Revenues						
Program Revenues						
Charges for services and sales	$3,764,775	$3,278,787	$10,712,076	$9,523,722	$14,476,851	$12,802,509
Operating grants and contributions	459,403	253,541	627,888	0	1,087,291	253,541
Capital grants and contributions	1,098,518	744,718	0	418,589	1,098,518	1,163,307
General Revenues:						
Income taxes	8,272,340	8,318,554	0	0	8,272,340	8,318,554
Other local taxes	39,052	1,899,658	0	0	39,052	1,899,658
Property Taxes	1,582,440	0	0	0	1,582,440	0
Motor vehicle and gasoline taxes	1,459,124	1,163,541	0	0	1,459,124	1,163,541
Intergovernmental, unrestricted	1,755,690	2,048,476	0	0	1,755,690	2,048,476
Investment earnings	80,055	264,225	0	0	80,055	264,225
Miscellaneous	209,174	409,876	0	0	209,174	409,876
Total revenues	18,720,571	18,381,376	11,339,964	9,942,311	30,060,535	28,323,687
Expenses						
Program Expenses						
General government	3,577,856	3,474,135	0	0	3,577,856	3,474,135
Public safety	11,311,480	11,984,216	0	0	11,311,480	11,984,216
Health	306,963	54,605	0	0	306,963	54,605
Highways and streets	1,801,149	1,952,667	0	0	1,801,149	1,952,667
Community development	247,659	285,954	0	0	247,659	285,954
Recreation	284,934	406,396	0	0	284,934	406,396
Debt service:						
Interest and fiscal charges	104,977	126,203	0	0	104,977	126,203
Water	0	0	2,980,976	3,110,764	2,980,976	3,110,764
Sewer	0	0	3,883,632	4,191,056	3,883,632	4,191,056
Sanitation	0	0	1,577,458	1,644,491	1,577,458	1,644,491
Storm Water	0	0	277,359	187,640	277,359	187,640
Other enterprise funds	0	0	243,485	370,151	243,485	370,151
Total expenses	17,635,018	18,284,176	8,962,910	9,504,102	26,597,928	27,788,278
Total change in net assets before transfers	1,085,553	97,200	2,377,054	438,209	3,462,607	535,409
Transfers	(62,275)	170,082	62,275	(170,082)	0	0
Total change in net assets	1,023,278	267,282	2,439,329	268,127	3,462,607	535,409
Beginning net assets	40,823,951	40,556,669	29,207,234	28,939,107	70,031,185	69,495,776
Ending net assets	$41,847,229	$40,823,951	$31,646,563	$29,207,234	$73,493,792	$70,031,185

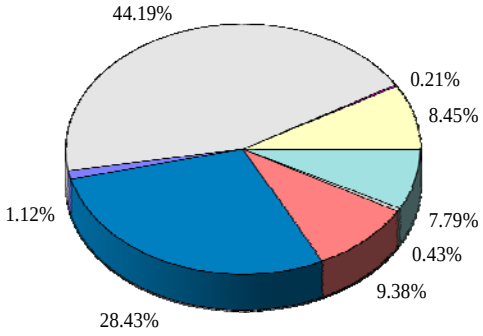
Governmental Activities

Net assets of the City's governmental activities increased by $1,023,278. This increase can be attributed to cost containing measures taken by the City which included program elimination and layoffs.

The City receives an income tax, which is based on 1.75% of all salaries, wages, commissions and other compensation and on net profits earned from residents living or working within the City.

Property taxes and income taxes made up 8.45% and 44.19% respectively of revenues for governmental activities for the City in fiscal year 2010. The City's reliance upon tax revenues is demonstrated by the following graph indicating 60.64% of total revenues from general tax revenues.

Revenue Sources	2010	Percent of Total
Municipal income taxes	$8,272,340	44.19%
Other local taxes	39,052	0.21%
Property taxes	1,582,440	8.45%
Motor vehicle and gas taxes	1,459,124	7.79%
Investment earnings	80,055	0.43%
Intergovernmental , unrestricted	1,755,690	9.38%
Program revenues	5,322,696	28.43%
Miscellaneous	209,174	1.12%
Total Revenue	$18,720,571	100.00%



Business-Type Activities

Net assets of the business-type activities increased $2,439,329. Every Major Enterprise Fund experienced an increase.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City's governmental funds reported a combined fund balance of $8,802,205 which is an increase from last year's balance of $8,161,908. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2010 and 2009:

	Fund Balance December 31, 2010	Fund Balance December 31, 2009	Increase (Decrease)
General	$2,042,832	$4,500,493	($2,457,661)
State Gas and Vehicle License	330,327	292,660	37,667
Police & Fire Fund	2,580,595	0	2,580,595
Capital Improvements	1,327,145	1,409,730	(82,585)
Other Governmental	2,521,306	1,959,025	562,281
Total	$8,802,205	$8,161,908	$640,297

General Fund – Revenues: General Fund revenues in 2010 decreased approximately 44.49% compared to revenues in fiscal year 2009 as shown in the chart below. In 2010 the City created a Police and Fire Fund to account for revenues and expenditures specific to public safety. This meant that several revenues previously reported in the General Fund would now be recorded in the police and Fire Fund. The creation of this new fund explains the large decrease in revenues within the general fund. The City did however experience a decline in estate tax receipts and recognized fewer income tax revenues as the result of a weakened economy. The City also created a 911 Fund in 2010 which records fees related to communications centers that were previously recorded in the general fund. This was the primary reason that fines, costs, forfeitures, and permits saw a significant decline.

	2010 Revenues	2009 Revenues	Increase (Decrease)
Municipal Income Taxes	$4,083,217	$8,418,354	($4,335,137)
Other Local Taxes	1,072,225	1,627,290	(555,065)
State Shared taxes and permits	1,776,638	1,869,049	(92,411)
Intergovernmental grants	197,008	141,089	55,919
Charges for services	0	1,665,371	(1,665,371)
Fines, costs, forfeitures, Licenses and permits	1,065,654	1,238,896	(173,242)
Miscellaneous receipts including interest earnings	297,342	338,815	(41,473)
Total	$8,492,084	$15,298,864	($6,806,780)

General Fund – Expenditures: General Fund expenditures decreased $11,343,428 over the prior year. This again has to do with the creation of a police and fire fund. Public safety expenses once recorded in the General Fund are now recorded in the Police and Fire Fund.

	2010 Expenditures	2009 Expenditures	Increase (Decrease)
General Government	$2,680,427	$2,516,100	$164,327
Public Safety	0	11,315,075	(11,315,075)
Health	48,257	51,780	(3,523)
Highways and Streets	272,387	270,859	1,528
Community Development	248,432	289,694	(41,262)
Recreation	167,728	317,151	(149,423)
Total	$3,417,231	$14,760,659	($11,343,428)

The City's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

For the General Fund, final budget basis revenue of $12.1 million did not significantly change over the original budget estimates of $11.9 million. The final budgeted expenditures of $4.4 million did not significantly exceed original appropriations of $4.3 million. The City budgeted transfers of $10.3 million in the original budget and that number did not change. The largest variances between the final budget and actual revenues were in state shared taxes and permits.

The variances in state shared taxes and permits were due to cuts in state local government funding. The General Fund had an adequate fund balance to cover expenditures.

Capital Improvement Fund – The City's General Capital Improvement Fund revenues increased by $91,995 or 9.4% compared to 2009. The increase is the result of the City receiving significant grant dollars in 2010 as well as the passage of a new income tax levy that will fund capital improvements. Interest revenue was down considerably in 2010.

	Revenues	Revenues	(Decrease)
Income Taxes	$127,807	$0	$127,807
Other Local Taxes	36,654	44,590	(7,936)
Intergovernmental Grants	819,016	669,954	149,062
Charges for Services	800	400	400
Fines, Costs, Forfeitures, Licenses and Permits	0	0	0
Miscellaneous Receipts including interest earnings	82,329	259,667	(177,338)
	$1,066,606	$974,611	$91,995

Capital improvement fund expenditures decreased by $939,589 in 2010. The primary cause of the decrease was the creation of the Police and Fire Fund. Many capital expenditures formally recorded in the General Capital Improvement Fund are now recorded in the Police and Fire Fund.

	2010 Expenditures	2009 Expenditures	Increase (Decrease)
Public Safety	$0	$107,984	($107,984)
Capital Outlay	$1,050,706	$1,559,591	($508,885)
Debt Service:			
Principal retirement	85,969	352,436	(266,467)
Interest & Fiscal Charges	12,516	68,769	(56,253)
	$1,149,191	$2,088,780	($939,589)

The primary funding sources for the capital improvements fund are intergovernmental grants and interest earnings. In future years an Income tax levy that was passed in November of 2010 will be a primary source. Significant income tax collections in the General Capital Improvement Fund should make transfers from the General Fund less frequent.

Enterprise Funds – The City's enterprise funds reported a net assets balance of $31,518,169 which is an increase from last year's balance of $29,149,084. The schedule below indicates the net assets balance and the total change in net assets by activity as of December 31, 2010 and 2009.

	Net Assets Balance December 31, 2010	Net Assets Balance December 31, 2009 Restated	Increase (Decrease)
Water	$11,821,576	$11,363,562	$458,014
Sewer	11,448,364	9,968,614	1,479,750
Sanitation	701,446	379,118	322,328
Storm Water	6,407,755	6,322,174	85,581
Other Enterprise	1,139,028	1,115,616	23,412
Total	$31,518,169	$29,149,084	$2,369,085

There were major changes in enterprise fund net assets in 2010. The Sewer Fund had the largest dollar value increase while the Sanitation Fund had the largest percentage increase. Most funds saw significant changes in net assets in 2010. Overall the change in net assets in the Enterprise funds was 8.0%.

Water and sewer operating and non-operating revenues and expenditures are show below:

	Water			Sewer		
	2010	2009	Increase (Decrease)	2010	2009	Increase (Decrease)
Operating Revenues	$3,354,055	$3,272,281	$81,774	$4,833,400	$3,949,343	$884,057
Non-Operating Revenues	101,547	153,037	(51,490)	546,898	141,543	405,355
Total	$3,455,602	$3,425,318	$30,284	$5,380,298	$4,090,886	$1,289,412
Operating Expenses	$2,959,265	$3,068,692	($109,427)	$3,701,361	$4,000,280	($298,919)
Non-Operating Expenses	38,323	36,581	1,742	199,187	185,562	13,625
Total	$2,997,588	$3,105,273	($107,685)	$3,900,548	$4,185,842	($285,294)

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year there was a $146,908 increase in appropriations between the original and final amended budget. Some of the main components of this increase were supplemental appropriations for attorney fees, a public relations initiative, an enhanced house arrest program, Courtview licenses, and park improvements. Transfers were made from the General Fund to several other funds to cover operating costs. The most significant transfer was to the Police and Fire Fund in an amount that exceeded 7 million dollars. Transfers were also made to the Parking Enforcement Fund and the Victim Witness Fund to cover operating costs. Money was also transferred to the 911 Fund when the City concluded that revenue the fund had received for communications functions should be kept separate.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2010 the City had $64,394,113 net of accumulated depreciation invested in land, buildings, equipment and vehicles. Of this total, $35,193,286 was related to governmental activities, and $29,200,827 was related to business-type activities. The following table shows fiscal year 2010 and 2009 balances:

	Governmental Activities		Increase (Decrease)
	2010	2009	
Land	$16,220,607	$16,220,607	$0
Land Improvements	1,343,845	1,263,245	80,600
Buildings	6,741,464	6,585,787	155,677
Equipment	8,229,976	8,848,438	(618,462)
Infrastructure	15,247,920	15,065,947	181,973
Construction In Progress	685,664	273,106	412,558
Less: Accumulated Depreciation	(13,276,190)	(13,011,130)	(265,060)
Total	$35,193,286	$35,246,000	($52,714)

	Business-Type Activities		Increase (Decrease)
	2010	2009	
Land	$484,280	$484,280	$0
Land Improvements	448,997	448,997	0
Buildings	8,347,364	8,270,911	76,453
Equipment	51,215,065	51,263,278	(48,213)
Construction In Progress	2,646,855	222,546	2,424,309
Less: Accumulated Depreciation	(33,941,734)	(32,745,501)	(1,196,233)
Total	$29,200,827	$27,944,511	$1,256,316

The decrease in governmental activities capital assets was the result of the disposal of several assets. The City disposed of a bucket truck, two dump trucks, a CAD mapping program, a 32 channel call logger, police cruisers, and other vehicles and computer equipment. The increase in asset value in Business-type activities was due primarily to a project that is in progress to improve facilities and processes at the Ford road waste water treatment plant.

Additional information on the City's capital assets can be found in Note 9.

Debt

At December 31, 2010 the City had $920,000 in bonds outstanding, $70,000 due within one year. The following table summarizes the City's debt outstanding as of December 31, 2010 and 2009:

	2010	2009
Governmental Activities:		
General Obligation Bonds	$920,000	$945,000
Capital Leases Payable	1,219,167	1,589,809
Compensated Absences	1,693,036	1,601,673
Total Governmental Activities	3,832,203	4,136,482
Business-Type Activities:		
Landfill Liability	993,867	1,021,870
Compensated Absences	405,524	415,520
Capital Leases Payable	1,514,227	1,607,731
Loans Payable	6,226,960	4,894,544
Total Business-Type Activities	9,140,578	7,939,665
	$12,972,781	$12,076,147

Under current state statutes, the City's general obligation bonded debt issues are subject to a legal limitation based on 10.5% of the total assessed value of real and personal property. At December 31, 2010, the City's outstanding debt was below the legal limit. Additional information on the City's long-term debt can be found in Notes 12, 13, and 14.

ECONOMIC FACTORS

The National economic downturn has resulted in a significant number of job losses in the Xenia community. The national unemployment rate at the end of 2010 was 9.1%. The state had an unemployment rate of 9.2%, the county 9.2% and the City of Xenia 10.5%. The city's rate has decreased from its 12.6% in rate in 2009 but is still of concern to City management. There continue to be far too many households with little or no taxable income within the community. More than 50% of households who filed taxes in 2010 had a taxable income of less than $20,000. Economic development and job creation continues to be a top priority for Council and Management. In 2006 a Lowes and Wal-Mart Supercenter opened in the progress center. An Applebee's, National City bank, Bob Evans, and Sonic have since been added. In addition, the water and sewer utilities along with the main entrance road have been designed and engineered to serve the 277 plus acres of undeveloped land that was annexed to the City in 2001 for future commercial/industrial development. State funding has been approved to assist in financing the construction of infrastructure for the newly annexed land. The City annexed another 391 acres in 2007 for future residential development. The census bureau recently increased the City's population statistic which shows that the City is expanding its tax base. This growth will continue to increase the City's property tax and as the economy turns around the income tax collections. City officials understand the need for additional job creation and are working with the Xenia Economic Growth Corporation to develop an economic plan to bring a balance of retail, entertainment, technology, and other industrial opportunities.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information contact Mark A. Bazelak, Finance Director of Xenia City.

Statement of Net Assets
December 31, 2010

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	XEGC
Assets:				
Cash and cash equivalents	$ 2,635,793	$ 3,834,785	$ 6,470,578	$ 439,183
Investments	4,051,562	5,894,588	9,946,150	175,000
Receivables:				
Taxes, including interest, penalties and liens	3,681,279	0	3,681,279	0
Intergovernmental	2,023,270	877,581	2,900,851	0
Accounts	503,554	1,320,375	1,823,929	0
Special assessments, including liens	137,277	33,780	171,057	0
Loans	0	434,441	434,441	87,414
Accrued interest	27,544	36,804	64,348	468
Grants	464,576	108,354	572,930	0
Allowance for uncollectible accounts	(349,362)	(20,956)	(370,318)	0
Interfund balances	(16,926)	16,926	0	0
Inventories	98,713	242,170	340,883	0
Prepaid items	171,219	50,960	222,179	2,770
Capital Assets Not being depreciated	16,906,271	3,131,135	20,037,406	0
Capital Assets, net of accumulated depreciation	18,287,015	26,069,692	44,356,707	2,363
Total Assets	48,621,785	42,030,635	90,652,420	707,198
Liabilities:				
Accounts payable	224,745	1,057,698	1,282,443	1,392
Accrued payroll	743,509	153,564	897,073	7,103
Unearned revenue	1,955,449	0	1,955,449	0
Accrued interest payable	18,650	32,232	50,882	0
Long-term liabilities:				
Amounts due within one year	637,336	840,003	1,477,339	0
Amounts due in more than one year	3,194,867	8,300,575	11,495,442	0
Total Liabilities	6,774,556	10,384,072	17,158,628	8,495
Net Assets:				
Invested in Capital Assets, Net of Related Debt	33,054,119	21,637,865	54,691,984	2,363
Restricted For:				
Capital Projects	1,959,787	178,266	2,138,053	0
Debt Service	37,624	0	37,624	0
General government programs	263,695	0	263,695	0
Safety programs	2,897,201	0	2,897,201	0
Street construction/maintenance	939,753	0	939,753	0
Recreation	2,905	0	2,905	0
Unrestricted (Deficit)	2,692,145	9,830,432	12,522,577	696,340
Total Net Assets	$ 41,847,229	$ 31,646,563	$ 73,493,792	$ 698,703

See accompanying notes to the basic financial statements

Statement of Activities
For the Year Ended December 31, 2010

	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Current:				
General government	$ 3,577,856	$ 1,388,914	$ 297,691	$ 0
Public safety	11,311,480	2,307,856	129,716	0
Health	306,963	19,302	0	258,819
Highways and streets	1,801,149	9,337	31,996	440,079
Community development	247,659	30,452	0	0
Recreation	284,934	8,914	0	399,620
Debt service:				
Interest and fiscal charges	104,977	0	0	0
Total Governmental Activities	17,635,018	3,764,775	459,403	1,098,518
Business-Type Activities:				
Water	2,980,976	3,455,602	0	0
Sewer	3,883,632	4,958,089	422,209	0
Sanitation	1,577,458	1,917,987	0	0
Storm Water	277,359	319,870	0	0
Loan	3,760	349	0	0
Parking Revenue	70,756	54,356	0	0
CDBG and UDAG Revolving Loan	56,576	805	98,565	0
Housing Rehabilitation Loan	112,393	5,018	107,114	0
Total Business-Type Activities	8,962,910	10,712,076	627,888	0
Total primary government	$ 26,597,928	$ 14,476,851	$ 1,087,291	$ 1,098,518
Component Unit:				
XEGC	$ 202,267	$ 178,082	$ 0	$ 0

General Revenues:
Income taxes
Other local taxes
Property Taxes
Motor vehicle and gas taxes
Intergovernmental, unrestricted
Investment earnings
Miscellaneous
Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year, as Restated

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			Component Unit
Governmental Activities	Business-Type Activities	Total	XEGC
$ (1,891,251)	$ 0	$ (1,891,251)	
(8,873,908)	0	(8,873,908)	
(28,842)	0	(28,842)	
(1,319,737)	0	(1,319,737)	
(217,207)	0	(217,207)	
123,600	0	123,600	
(104,977)	0	(104,977)	
(12,312,322)	0	(12,312,322)	
0	474,626	474,626	
0	1,496,666	1,496,666	
0	340,529	340,529	
0	42,511	42,511	
0	(3,411)	(3,411)	
0	(16,400)	(16,400)	
0	42,794	42,794	
0	(261)	(261)	
0	2,377,054	2,377,054	
(12,312,322)	2,377,054	(9,935,268)	
			$ (24,185)
8,272,340	0	8,272,340	0
39,052	0	39,052	0
1,582,440	0	1,582,440	0
1,459,124	0	1,459,124	0
1,755,690	0	1,755,690	0
80,055	0	80,055	1,618
209,174	0	209,174	0
(62,275)	62,275	0	0
13,335,600	62,275	13,397,875	1,618
1,023,278	2,439,329	3,462,607	(22,567)
40,823,951	29,207,234	70,031,185	721,270
$ 41,847,229	$ 31,646,563	$ 73,493,792	$ 698,703

Balance Sheet
Governmental Funds
December 31, 2010

	General	State Gas and Vehicle License	Police and Fire Fund
Assets:			
Cash and cash equivalents	$ 312,974	$ 59,686	$ 945,934
Investments	481,092	91,740	1,454,024
Receivables:			
Taxes, including interest, penalties and liens	2,256,656	0	1,083,286
Intergovernmental	1,051,411	521,293	0
Accounts	69,333	0	389,699
Special assessments, including liens	137,277	0	0
Accrued interest	0	629	6,719
Grants	31,292	0	9,330
Allowance for uncollectible accounts	(119,303)	0	(207,951)
Interfund Receivable	0	0	0
Inventories	12,303	31,581	0
Prepaid items	51,326	4,243	56,064
Total Assets	$ 4,284,361	$ 709,172	$ 3,737,105
Liabilities:			
Accounts payable	$ 37,070	$ 24,365	$ 56,144
Accrued payroll	93,701	27,680	602,662
Deferred revenue	2,110,758	326,800	497,704
Total Liabilities	2,241,529	378,845	1,156,510
Fund Balances:			
Reserved for:			
Encumbrances	103,742	57,717	129,590
Inventories	12,303	31,581	0
Prepaid items	51,326	4,243	56,064
Advances to other funds	0	0	0
Debt service	0	0	0
Unreserved and undesignated in:			
General Fund	1,875,461	0	0
Special revenue funds	0	236,786	2,394,941
Capital projects funds	0	0	0
Total Fund Balances	2,042,832	330,327	2,580,595
Total Liabilities and Funds Balances	$ 4,284,361	$ 709,172	$ 3,737,105

See accompanying notes to the basic financial statements

Capital Improvements	Other Governmental Funds	Total Governmental Funds
$ 350,644	$ 947,685	$ 2,616,923
538,987	1,456,714	4,022,557
223,552	117,785	3,681,279
0	450,566	2,023,270
22,108	16,944	498,084
0	0	137,277
10,864	9,332	27,544
384,019	39,935	464,576
(22,108)	0	(349,362)
36,056	0	36,056
0	0	43,884
0	56,270	167,903
$ 1,544,122	$ 3,095,231	$ 13,369,991
$ 59,836	$ 15,414	$ 192,829
0	13,140	737,183
157,141	545,371	3,637,774
216,977	573,925	4,567,786
931,661	101,226	1,323,936
0	0	43,884
0	56,270	167,903
36,056	0	36,056
0	36,141	36,141
0	0	1,875,461
0	1,946,550	4,578,277
359,428	381,119	740,547
1,327,145	2,521,306	8,802,205
$ 1,544,122	$ 3,095,231	$ 13,369,991

Reconciliation Of Total Governmental Fund Balances To Net Assets Of Governmental Activities December 31, 2010

Total Governmental Fund Balances	$	8,802,205
Amounts Reported for Governmental activities in the statement of net assets are different because:		
Capital Assets used in Governmental Activities are not resources and therefore are not reported in the funds.		35,159,332
Other long-term assets are not available to pay for current period expenditures and therfore are deferred in the funds.		1,682,325
Long-term liailities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(3,824,829)
The City Garage internal service fund is used by management to charge the costs of vehicle maintenance to individual departments. The asset and liabilities of the City Garage fund are allocated between the governmental and business-type activities in the statement of net assets. This is the amount that applies to the governmental activities.		28,196
Net Assets of Governmental Activities	$	41,847,229

See accompanying noted to the basic financial statements.

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General	State Gas and Vehicle License	Police and Fire Fund
Revenues:			
Municipal income tax	$ 4,083,217	$ 0	$ 4,051,756
Other local taxes	1,072,225	0	285,034
State shared taxes and permits	1,776,638	1,006,260	49,264
Intergovernmental grants	197,008	0	104,287
Charges for services	0	1,030	1,764,748
Fines, costs, forfeitures, licenses and permits	1,065,654	0	12,211
Miscellaneous receipts and reimbursements, including interest	297,342	4,030	110,273
Total Revenue	8,492,084	1,011,320	6,377,573
Expenditures:			
Current:			
General government	2,680,427	0	0
Public safety	0	0	10,484,004
Health	48,257	0	0
Highways and streets	272,387	983,597	0
Community development	248,432	0	0
Recreation	167,728	0	0
Capital outlay	0	0	136,988
Debt service:			
Principal retirement	0	0	263,315
Interest & fiscal charges	0	0	44,967
Total Expenditures	3,417,231	983,597	10,929,274
Excess (deficiency) of revenues over expenditures	5,074,853	27,723	(4,551,701)
Other financing sources (uses):			
Proceeds from refunding bond issue	0	0	0
Premium on refunded bond issue	0	0	0
Payment to refunded bond escrow account	0	0	0
Transfers in	0	0	7,132,296
Transfers out	(7,528,071)	0	0
Total other financing sources (uses)	(7,528,071)	0	7,132,296
Net change in fund balances	(2,453,218)	27,723	2,580,595
Fund Balances at Beginning of Year	4,500,493	292,660	0
Increase (decrease) in inventory reserve	(4,443)	9,944	0
Fund Balances End of Year	$ 2,042,832	$ 330,327	$ 2,580,595

See accompanying notes to the basic financial statements

Capital Improvements	Other Governmental Funds	Total Governmental Funds
$ 127,807	$ 0	$ 8,262,780
36,654	225,181	1,619,094
0	265,231	3,097,393
819,016	402,662	1,522,973
800	0	1,766,578
0	340,567	1,418,432
82,329	387,221	881,195
1,066,606	1,620,862	18,568,445
0	455,844	3,136,271
0	237,653	10,721,657
0	0	48,257
0	97,832	1,353,816
0	0	248,432
0	1,500	169,228
1,050,706	551,543	1,739,237
85,969	86,363	435,647
12,516	55,152	112,635
1,149,191	1,485,887	17,965,180
(82,585)	134,975	603,265
0	920,000	920,000
0	7,531	7,531
0	(880,000)	(880,000)
0	379,775	7,512,071
0	0	(7,528,071)
0	427,306	31,531
(82,585)	562,281	634,796
1,409,730	1,959,025	8,161,908
0	0	5,501
$ 1,327,145	$ 2,521,306	$ 8,802,205

Reconciliation Of The Statement Of Revenues, Expenditures And Changes In Fund Balances Of Governmental Funds To The Statement Of Activities For The Fiscal Year Ended December 31, 2010

Net change in Fund Balances - Total Governmental Funds	$634,796
Amounts Reported for Governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation.	58,913
Governmental funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets.	(72,580)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	98,320
The repayment of bond and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	1,315,647
A New Bond issue increased long-term liabilities in the statement of net assets but are an other financing source Bond Proceeds in the governmental funds.	(920,000)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	7,658
Some expenses reported in the statement of activities, such as change in inventory and compensated absenses, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(91,997)
The City Garage Internal Service Fund, which is used to charge the cost of services to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal services revenues are eliminated. The net revenue (expense) of the City Garage Internal Service Fund is allocated among the governmental and business-type activities.	(7,479)
Change in Net Assets of Governmental Activities	$1,023,278

See accompanying noted to the basic financial statements.

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Tax	$ 7,072,823	$ 7,072,823	$ 4,812,892	$ (2,259,931)
Other Local Taxes	1,230,660	1,230,660	1,205,225	(25,435)
State Shared Taxes and Permits	2,001,351	2,065,351	1,758,600	(306,751)
Intergovernmental Grants	157,167	157,167	165,716	8,549
Charges for Services	50,800	50,800	(44,106)	(94,906)
Fines, Costs, Forfeitures, Licenses and Permits	1,072,340	1,119,340	1,107,172	(12,168)
Miscellaneous Receipts and Reimbursements, including Interest	391,103	423,703	349,486	(74,217)
Total Revenues	11,976,244	12,119,844	9,354,985	(2,764,859)
Expenditures:				
Current:				
General Government	3,128,490	3,246,895	2,975,264	271,631
Public Safety	234,990	243,967	207,118	36,849
Health	70,231	70,510	48,717	21,793
Highways and Streets	303,000	304,934	294,778	10,156
Community Development	283,740	289,949	253,299	36,650
Recreation	231,694	242,798	200,119	42,679
Total Expenditures	4,252,145	4,399,053	3,979,295	419,758
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,724,099	7,720,791	5,375,690	(2,345,101)
Other Financing Sources (Uses):				
Transfers Out	(10,299,000)	(10,299,000)	(7,528,071)	2,770,929
Advances In	68,000	68,000	68,000	0
Total Other Financing Sources (Uses):	(10,231,000)	(10,231,000)	(7,460,071)	2,770,929
Net Change in Fund Balance	(2,506,901)	(2,510,209)	(2,084,381)	425,828
Fund Balance at Beginning of Year	2,545,928	2,545,928	2,545,928	0
Prior Year Encumbrances	131,820	131,820	131,820	0
Fund Balance at End of Year	$ 170,847	$ 167,539	$ 593,367	$ 425,828

See accompanying notes to the basic financial statements

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Fund – State Gas and Vehicle License Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 970,000	$ 970,000	$ 996,440	$ 26,440
Charges for Services	4,000	4,000	1,030	(2,970)
Miscellaneous Receipts and Reimbursements, including Interest	10,500	10,500	4,355	(6,145)
Total Revenues	984,500	984,500	1,001,825	17,325
Expenditures:				
Current:				
Highways and Streets	1,185,658	1,186,888	1,045,232	141,656
Total Expenditures	1,185,658	1,186,888	1,045,232	141,656
Excess (Deficiency) of Revenues Over (Under) Expenditures	(201,158)	(202,388)	(43,407)	158,981
Other Financing Sources (Uses):				
Transfers In	210,000	210,000	0	(210,000)
Total Other Financing Sources (Uses):	210,000	210,000	0	(210,000)
Net Change in Fund Balance	8,842	7,612	(43,407)	(51,019)
Fund Balance at Beginning of Year	91,894	91,894	91,894	0
Prior Year Encumbrances	21,622	21,622	21,622	0
Fund Balance at End of Year	$ 122,358	$ 121,128	$ 70,109	$ (51,019)

See accompanying notes to the basic financial statements

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Fund – Police and Fire Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Tax	$ 1,190,738	$ 1,190,738	$ 3,540,527	$ 2,349,789
Other Local Taxes	226,000	226,000	207,034	(18,966)
State Shared Taxes and Permits	56,365	56,365	49,264	(7,101)
Intergovernmental Grants	112,000	112,000	94,957	(17,043)
Charges for Services	1,670,950	1,600,950	1,585,130	(15,820)
Fines, Costs, Forfeitures, Licenses and Permits	5,600	5,600	12,211	6,611
Miscellaneous Receipts and Reimbursements, including Interest	84,083	84,083	113,537	29,454
Total Revenues	3,345,736	3,275,736	5,602,660	2,326,924
Expenditures:				
Current:				
Public Safety	10,721,034	10,737,509	10,011,253	726,256
Capital Outlay	176,383	222,205	183,872	38,333
Debt Service				
Principal Retirement	264,525	263,317	263,315	2
Interest and Fiscal Charges	43,760	44,968	44,967	1
Total Expenditures	11,205,702	11,267,999	10,503,407	764,592
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,859,966)	(7,992,263)	(4,900,747)	3,091,516
Other Financing Sources (Uses):				
Transfers In	9,650,000	9,650,000	7,132,296	(2,517,704)
Total Other Financing Sources (Uses):	9,650,000	9,650,000	7,132,296	(2,517,704)
Net Change in Fund Balance	1,790,034	1,657,737	2,231,549	573,812
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	$ 1,790,034	$ 1,657,737	$ 2,231,549	$ 573,812

See accompanying notes to the basic financial statements

Statement of Net Assets
Proprietary Funds
December 31, 2010

	Business-type activities - Enterprise Funds			
	Water	Sewer	Sanitation	Storm Sewer
Assets:				
Current Assets:				
Cash and cash equivalents	$ 1,382,093	$ 1,321,785	$ 728,863	$ 179,891
Investments	2,124,462	2,031,769	1,120,362	276,520
Receivables:				
Intergovernmental	0	877,581	0	0
Accounts	408,336	833,962	8,848	60,383
Special assessments, including liens	8,337	17,429	7,338	676
Loans	0	0	0	0
Accrued interest	14,153	11,797	7,199	1,661
Grants	0	6,224	0	0
Allowance for uncollectible accounts	(5,264)	(11,146)	(4,255)	(291)
Inventories	213,794	28,376	0	0
Prepaid items	29,714	17,516	2,674	143
Total Current Assets	4,175,625	5,135,293	1,871,029	518,983
Noncurrent Assets:				
Unrestricted:				
Loans receivable (net of current)	0	0	0	0
Capital Assets not being depreciated	361,788	2,615,236	0	0
Capital Assets (net of accumulated depreciation)	8,325,594	11,724,324	89,396	5,910,297
Total Noncurrent Assets	8,687,382	14,339,560	89,396	5,910,297
Total Assets	12,863,007	19,474,853	1,960,425	6,429,280

Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$ 186,600	$ 3,799,232	$ 54,423
286,823	5,839,936	83,657
0	877,581	0
0	1,311,529	14,316
0	33,780	0
10,975	10,975	0
1,994	36,804	0
102,130	108,354	0
0	(20,956)	0
0	242,170	54,829
394	50,441	3,835
588,916	12,289,846	211,060
423,466	423,466	0
154,111	3,131,135	0
0	26,049,611	54,035
577,577	29,604,212	54,035
1,166,493	41,894,058	265,095

(Continued)

Statement of Net Assets
Proprietary Funds
December 31, 2010

	Business-type activities - Enterprise Funds			
	Water	Sewer	Sanitation	Storm Sewer
Liabilities:				
Current Liabilities:				
Accounts payable	40,656	783,873	207,931	2,787
Accrued payroll	67,319	66,485	11,451	5,138
Interfund payable	0	0	0	0
Loan payable	0	637,377	0	0
Accrued interest payable	16,116	16,116	0	0
Compensated absences	25,636	28,151	7,317	2,176
Capital lease payable - current	48,871	48,871	0	0
Landfill liability - current	0	0	40,000	0
Total Current Liabilities	198,598	1,580,873	266,699	10,101
Noncurrent Liabilities				
Compensated absences	134,590	147,791	38,413	11,424
Capital lease payable	708,243	708,242	0	0
Loans payable	0	5,589,583	0	0
Landfill liability - noncurrent	0	0	953,867	0
Total Noncurrent Liabilities	842,833	6,445,616	992,280	11,424
Total Liabilities	1,041,431	8,026,489	1,258,979	21,525
Net Assets:				
Invested in Capital Assets, net of debt	7,930,268	7,533,753	89,396	5,910,297
Restricted for Capital Projects	0	178,266	0	0
Unrestricted	3,891,308	3,736,345	612,050	497,458
Total Net Assets	$ 11,821,576	$ 11,448,364	$ 701,446	$ 6,407,755

Adjustment to consolidate the net assets of the Internal Service Funds.
Total net assets per the government-wide Statement of Net Assets

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
14,268	1,049,515	40,099
3,171	153,564	6,325
0	0	36,056
0	637,377	0
0	32,232	0
1,604	64,884	4,164
0	97,742	0
0	40,000	0
19,043	2,075,314	86,644
8,422	340,640	21,861
0	1,416,485	0
0	5,589,583	0
0	953,867	0
8,422	8,300,575	21,861
27,465	10,375,889	108,505
154,111	21,617,825	54,035
0	178,266	0
984,917	9,722,078	102,555
$ 1,139,028	$ 31,518,169	$ 156,590
	128,394	
	$ 31,646,563	

Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2010

	Business-type activities - Enterprise Funds			
	Water	Sewer	Sanitation	Storm Sewer
Operating revenues:				
Charges for services	$ 3,354,055	$ 4,833,400	$ 1,797,773	$ 309,207
Operating expenses:				
Personnel services	1,637,574	1,682,383	285,367	107,912
General operating	5,673	7,458	900	0
Contractual services	588,179	727,342	1,270,330	22,216
Materials and supplies	236,419	171,534	14,047	32,047
Depreciation	444,647	1,012,524	25,015	133,699
Repairs and maintenance	46,773	100,120	0	0
Non-governmental	0	0	0	0
Total expenses	2,959,265	3,701,361	1,595,659	295,874
Operating income (loss)	394,790	1,132,039	202,114	13,333
Non-operating revenues:				
Interest revenue	44,839	31,625	20,351	5,096
Other	56,708	93,064	99,863	5,567
Intergovernmental	0	422,209	0	0
Total Non-operating revenue	101,547	546,898	120,214	10,663
Non-operating expenses:				
Interest expense	34,510	199,187	0	0
Loss on disposal	3,813	0	0	0
Total Non-Operating Expenses	38,323	199,187	0	0
Income (loss) before transfers and contributions	458,014	1,479,750	322,328	23,996
Capital contributions	0	0	0	61,585
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Change in Net Assets	458,014	1,479,750	322,328	85,581
Net assets, beginning of year, as restated	11,363,562	9,968,614	379,118	6,322,174
Net assets, end of year	$ 11,821,576	$ 11,448,364	$ 701,446	$ 6,407,755

Change in net assets - total enterprise funds
Adjustments to consolidate the Internal Service Funds activities
Total Change in net assets of business-type activities

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$ 54,449	$ 10,348,884	$ 795,728
71,913	3,785,149	155,829
2,252	16,283	2,225
111,184	2,719,251	201,456
3,896	457,943	372,646
0	1,615,885	2,102
0	146,893	0
54,240	54,240	280
243,485	8,795,644	734,538
(189,036)	1,553,240	61,190
6,079	107,990	0
0	255,202	1,575
205,679	627,888	0
211,758	991,080	1,575
0	233,697	0
0	3,813	0
0	237,510	0
22,722	2,306,810	62,765
0	61,585	0
16,000	16,000	0
(15,310)	(15,310)	0
23,412	2,369,085	62,765
1,115,616	29,149,084	93,825
$ 1,139,028	31,518,169	$ 156,590
	(15,310)	
	2,454,639	
	$ 2,439,329	

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Sanitation
Cash Flows from Operating Activities:			
Cash Received from Customers	$3,413,018	$4,762,659	$1,893,091
Cash Received from Interfund Services Provided	0	0	0
Cash Payments for Goods and Services	(846,274)	(305,019)	(1,306,537)
Cash Payments to Employees	(1,633,490)	(1,700,235)	(285,943)
Net Cash Provided (Used) by Operating Activities	933,254	2,757,405	300,611
Cash Flows from Noncapital Financing Activities:			
Transfers In from Other Funds	0	0	0
Net Cash Provided by Noncapital Financing Activities	0	0	0
Cash Flows from Capital and Related Financing Activities:			
Intergovernmental Grants	0	415,985	0
Acquisition and Construction of Assets	(482,775)	(2,255,272)	0
Principal Paid on Loans	0	(585,369)	0
Interest Paid on All Debt	(35,505)	(200,182)	0
Capital Lease Payment	(46,752)	(46,752)	0
Loan Initiated	0	1,040,204	0
Net Cash Provided (Used) by Capital and Related Financing Activities	(565,032)	(1,631,386)	0
Cash Flows from Investing Activities:			
Sale of Investments	278,016	0	65,318
Purchase of Investments	0	(329,516)	0
Receipts of Interest	56,980	43,410	27,777
Net Cash Provided (Used) by Investing Activities	334,996	(286,106)	93,095
Net Increase in Cash and Cash Equivalents	703,218	839,913	393,706
Cash and Cash Equivalents at Beginning of Year	678,875	481,872	335,157
Cash and Cash Equivalents at End of Year	$1,382,093	$1,321,785	$728,863

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$281,017	$57,143	$10,406,928	$0
0	0	0	786,220
(52,966)	(131,771)	(2,642,567)	(578,839)
(93,388)	(70,625)	(3,783,681)	(161,053)
134,663	(145,253)	3,980,680	46,328
61,585	16,000	77,585	0
61,585	16,000	77,585	0
0	193,505	609,490	(20,081)
(61,585)	(71,611)	(2,871,243)	0
0	0	(585,369)	0
0	0	(235,687)	0
0	0	(93,504)	0
0	0	1,040,204	0
(61,585)	121,894	(2,136,109)	(20,081)
0	82,738	426,072	24,573
(30,589)	(1,253)	(361,358)	(21,043)
6,228	8,464	142,859	0
(24,361)	89,949	207,573	3,530
110,302	82,590	2,129,729	29,777
69,589	104,010	1,669,503	24,646
$179,891	$186,600	$3,799,232	$54,423

(Continued)

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Sanitation
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$394,790	$1,132,039	$202,114
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	444,647	1,012,524	25,015
Income - Other Nonoperating	56,408	93,529	97,756
Changes in Assets and Liabilities:			
Decrease in Principal Receivable	0	0	0
(Increase) Decrease in Accounts Receivable	4,328	(158,365)	(1,848)
Increase in Special Assessments Receivable	(1,772)	(5,906)	(590)
(Increase) Decrease in Prepaid Items	3,055	9,509	680
(Increase) Decrease in Inventory	38,101	3,213	0
Decrease in Landfill Liability	0	0	(28,003)
Increase (Decrease) in Accounts Payable	(12,281)	686,625	5,853
Increase (Decrease) in Accrued Payroll	6,938	4,583	(281)
Increase (Decrease) in Compensated Absences	(960)	(20,346)	(85)
Total Adjustments	538,464	1,625,366	98,497
Net Cash Provided (Used) by Operating Activities	$933,254	$2,757,405	$300,611

Schedule of Noncash Investing, Capital and Financing Activities:

The fair market value of investments increased in 2010 by $12,639, $11,830, $6,523, $1,610 and $1,670 in the Water, Sewer, Sanitation, Stormwater and Other Enterprise Funds respectively.

The fair market value of investments increased in 2010 by $487 in the internal service funds.

See accompanying notes to the basic financial statements

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$13,333	($189,036)	$1,553,240	$61,190
133,699	0	1,615,885	2,102
4,555	0	252,248	1,855
0	34,898	34,898	0
(32,576)	0	(188,461)	(11,083)
(169)	0	(8,437)	0
(143)	95	13,196	(1,103)
0	0	41,314	(8,790)
0	0	(28,003)	0
1,219	7,502	688,918	7,381
4,274	364	15,878	906
10,471	924	(9,996)	(6,130)
121,330	43,783	2,427,440	(14,862)
$134,663	($145,253)	$3,980,680	$46,328

Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2010

	Agency Funds
Assets:	
Cash and cash equivalents	$ 181,587
Total Assets	$ 181,587
Liabilities:	
Accounts payable	$ 64,953
Restricted deposits	116,634
Total Liabilities	$ 181,587

See accompanying notes to the basic financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Xenia, Ohio, was incorporated in 1817, became a city in 1834, and operates under a Council-Manager form of government.

The financial statements are presented as of December 31, 2010 and for the year then ended, and have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to local governments. The Governmental Accounting Standards Board (the "GASB") is the standard-setting body for establishing governmental accounting and financial reporting principles, which are primarily set forth in the GASB's Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification).

A. Reporting Entity

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, functions and component units for which the City (the primary government) is financially accountable. Generally, component units are legally separate organizations for which the elected officials of the primary government (i.e. the City) are financially accountable. The City would consider an organization to be a component unit if:

1. The City appoints a voting majority of the organization's governing body AND (a) is able to impose its will on that organization OR (b) there is a potential for the organization to provide specific financial burdens on the City; OR

2. The organization is fiscally dependent upon the City; OR

3. The nature of the relationship between the City and the organization is such that the exclusion from the financial reporting entity would render the financial statements of the City misleading.

The City's financial reporting entity has one component unit, the Xenia Economic Growth Corporation (XEGC), and includes all funds, agencies, boards and commissions that are part of the primary government, including the following services: public safety (police and fire), highways and streets, water, sewer, sanitation, storm water, recreation, public improvements, planning and zoning, and general administrative services.

Discretely Presented Component Unit - The component unit column in the government-wide financial statements includes the financial data of the City's component unit. It is reported in a separate column to emphasize that it is legally separate from the City.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The Xenia Economic Growth Corporation (XEGC) provides loan servicing and economic development services to the business community and to the City of Xenia. XEGC's administrative services are primarily funded by the City of Xenia. The amount of this funding for 2010 was $174,400. XEGC's board is appointed by the City Council and XEGC is considered legally separate from the City. The City has the ability to impose it's will on XEGC by removing XEGC board members and modifying their budget. The City is legally entitled to access XEGC's resources and provides a majority of its funding, making XEGC fiscally dependent on the City. A separately issued audit report containing financial statements is available from XEGC at 181 W. Main Street, Xenia, Ohio 45385.

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses.

The City reports the following major governmental funds:

General Fund - This fund is used to account for all financial resources except those accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the limitations of the City Charter.

State Gas and Vehicle License Fund – This fund is required by State law to account for that portion of gasoline tax and motor vehicle license fees designated for maintenance of streets within the City.

Police and Fire Fund - This fund is used to account for financial resources related to the City's Police department, Fire department, and Dispatch center. Certain revenue sources are required by State law or City ordinance to be spent on these functions.

Capital Improvements Fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment (other than those financed by proprietary funds or the municipal court capital improvements fund).

The City reports the following major proprietary funds:

Water Fund – This fund is used to account for providing water service to the City and surrounding areas.

Sewer Fund – This fund is used to account for providing sewer service to the City and surrounding areas.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Sanitation Fund – This fund is used to account for providing sanitation service to the City's residents.

Storm Water Fund – This fund is utilized to account for providing storm water service to the City's residents.

Additionally, the City reports the following funds types:

Internal Service Funds - These funds are used to account for the financing of services provided for billing for utilities (water, sewer, sanitation, and storm water) and servicing the vehicles of City departments on a cost -reimbursement basis.

Fiduciary Funds – These funds are used to account for assets held by the City as an agent for individuals, private organizations or other governmental units. The classification for the City's fiduciary funds would be an agency fund. The City has three agency funds as follows:

(1) Municipal Court funds: The Municipal Court is considered part of the reporting entity of the City. The Court handles court cases for the City but the City controls the fiscal operations of Court, reviews and approves budget requests, and provides space for the Court and offices;

(2) Imprest Cash fund: The purpose of this fund is to account for petty cash;

(3) Insurance Deposit fund: This fund is used to account for assets held by the City for citizens to ensure that fire damaged property is repaired or demolished. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net assets and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government and its' discretely presented component unit, except for fiduciary funds. The statements distinguish between those activities of the primary government that are governmental and those that are considered business-type activities. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function or program of the City's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

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

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

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

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. Revenue from income taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. Revenues considered susceptible to accrual are intergovernmental grants, interest on investments, state shared taxes, fines and forfeitures, and municipal income tax. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded when received in cash, because generally these revenues are not measurable until received.

Property taxes measurable as of December 31, 2010 but which are not intended to finance 2010 operations are recorded as unearned revenues.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting

The City follows procedures prescribed by State law in establishing the budgetary data shown in the financial statements, as follows:

1. The City must submit a budget of estimated cash receipts and disbursements for all governmental funds to the County Budget Commission by July 20 of each year for the following calendar year.

2. The County Budget Commission certifies its actions by September 1, and issues a "Certificate of Resources" limiting the maximum amount the City may expend from a given fund during the year.

3. About January 1, this Certificate is amended to include any unencumbered balances from the preceding year. The City must prepare its appropriations so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the Certificate of Resources.

4. A temporary appropriation measure is typically passed at the second City Council meeting in December. The permanent appropriation measure is passed at a Council meeting and filed at the County prior to March 31. The permanent appropriation may not exceed estimated resources certified by the County Budget Commission.

5. Unused appropriations lapse at year-end and encumbrances are reappropriated in the ensuing year's budget.

6. All funds have annual budgets legally adopted by City Council.

The City Manager acts as budget officer for the City and submits a proposed operating budget to the City Council on an annual basis. Public hearings are held to obtain taxpayer comments. The Council enacts the budget through passage of an appropriations ordinance. The appropriations ordinance controls expenditures at the level of personnel services, operating and capital expenditures/expenses by fund except for the general fund where the control is by department within the general fund. Only City Council may transfer appropriations between personnel services and operating expenses, or between operating and capital outlay, or between capital outlay and personnel services. Supplemental appropriations are made to the budget and original appropriations ordinance during the year by Council passage of supplemental appropriations ordinances. Supplemental appropriations to the original appropriations ordinance were made during the year, but were not material in relation to the original appropriations.

While financial position, results of operations and changes in fund balances are reported 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 and disbursements. The Statements of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual - (Non-GAAP Budgetary Basis) for the general fund and each major special revenue

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting (Continued)

fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are:

(1) Revenues are recorded when received in cash (budget) as opposed to when they are both measurable and available (GAAP).

(2) Expenditures are recorded when paid in cash or encumbered (budget) as opposed to when the liability is incurred (GAAP).

The adjustments necessary to convert the results of operations for the year ended December 31, 2010 on the GAAP basis to the budget basis are as follows:

Net Change in Fund Balances

	General Fund	State Gas and Vehicle License Fund	Police & Fire Fund
GAAP Basis (as reported)	$ (2,453,218)	$ 27,723	$ 2,580,595
Revenue Accrual	862,901	(9,496)	(774,912)
Expenditure Accrual	(365,572)	20,215	602,742
Outstanding Encumbrances	(128,492)	(81,849)	(176,876)
Budget Basis	$ (2,084,381)	$ (43,407)	$ 2,231,549

F. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from December 31, 2010 The City pools its cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each fund maintains its own cash and investment account.

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *"Accounting and Financial Reporting for Certain Investments and for External Investment Pools"*, the City reports its investments at fair value, except for nonparticipating investment contracts (certificates of deposit and repurchase agreements) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. During 2010, the Capital Improvements Fund was allocated approximately $41,952 of investment earnings in excess of the amount the fund would have received if earnings were based on each fund's share of pooled investment.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Investments (Continued)

The City invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2010. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2010.

H. Inventory

Inventory is valued at cost, using the first-in/first-out (FIFO) method. The proprietary fund inventories are recorded as expenses when used. Inventory in governmental funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Governmental inventories are equally offset by a fund balance reserve that indicates they do not constitute "available spendable resources" and are not available for appropriation.

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

J. Capital Assets and Depreciation

Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000. Estimated historical costs for capital asset values were initially determined by identifying historical costs when such information was available.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation (Continued)

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

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

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

Description	Governmental and Business-Type Activities Estimated Lives (in years)
Land Improvements	7 – 40
Buildings and Improvements	5 – 40
Machinery and Equipment	1 – 50
Infrastructure	10 – 100

K. Long-Term Obligations

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

Obligation	Fund
General Obligation Bonds	City Motor Vehicle License Tax Fund, Debt Service Fund
Loans Payable	Sewer Fund
Landfill Liability	Sanitation Fund
Compensated Absences	General Fund, State Gas and Vehicle License Fund, Police & Fire Fund, Law Enforcement Fund, Municipal Court Victim Fund, Water Fund, Sewer Fund, Sanitation Fund, Stormwater Fund, Parking Revenue Fund, Housing, Loan Trust Fund, Rehabilitation Loan Fund, and Garage Fund
Capital Leases	Capital Improvements Fund, Police & Fire Fund, Municipal Court Capital Improvements Fund, Water Fund, and Sewer Fund

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Compensated Absences

Compensated absences are accrued as they are earned by employees if both of the following conditions are met:

1. The employee's rights to receive compensation are attributable to services already rendered.

2. It is probable that the employer will compensate the employee for the benefits through paid time off or cash payment.

Compensated absences accumulated by governmental fund type and proprietary fund type employees are reported as an expense when earned in the government-wide financial statements. For governmental fund financial statements, compensated absences are only reported if unused reimbursable leave is still outstanding following an employee's resignation or retirement.

M. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes are net assets restricted by state law to be expended for specific purposes. The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

N. Pensions

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

O. Interfund Activity

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Reservations of Fund Balance

Reserves indicate that a portion of fund balance is not available for expenditure or is legally segregated for a specific future use. Fund balances are reserved for inventories of supplies, prepaid items, debt service, advances and encumbrances (excluding encumbered amounts reflected as payables).

Q. Operating Revenues and Expenses

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

R. 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.

S. Allocation of Indirect Expenses

The City allocates some personnel expenses over different funds based on City ordinance. These indirect costs have been included as part of program expenses reported for the functional activities.

T. Provision for Loan Losses

Potential losses on specific loans are charged to operations when management determines that there is a loss contingency. This evaluation includes consideration of various factors such as collateral, loan loss experience, lending policies, and current economic conditions.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Capital Assets not reported in funds:	
Capital Assets used in governmental activities	$35,159,332
Total	$35,159,332
Other long-term assets not available to pay for current-period expenditures:	
Delinquent Income Tax Revenue	$840,126
Shared Revenues	730,731
Other Local Taxes	2,398
Delinquent Property Tax Revenue	0
Grant Revenues	82,746
Special Assessment Revenue	17,974
Charges for Services	2,130
Miscellaneous Revenue	6,220
Total	$1,682,325
Long-Term liabilities not reported in the funds:	
General Obligation Bonds Payable	($920,000)
Accrued Interest on Long-Term Debt	(18,650)
Capital Leases Payable	(1,219,167)
Compensated Absences Payable- Government Activities	(1,667,012)
Total	($3,824,829)
Amount of City Garage Internal Service fund applicable to government activities:	
City Garage Fund Net Assets at year end	$45,122
Portion of City Garage Fund allocated to business-type activities	(16,926)
Total	$28,196

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NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

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

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

Amount capital outlay exceeded depreciation in the current period:	
Capital Outlay	$1,124,285
Depreciation Expense	(1,065,372)
Total	$58,913
Governmental revenues not reported in the funds:	
Increase in Delinquent Income Tax Revenue	$9,560
Increase in Local Shared Revenue	2,398
Increase in Shared Revenue	117,421
Decrease in Delinquent Property Taxes	0
Increase in Special Assessment Revenue	1,029
Increase in Intergovernmental Grants	34,948
Decrease in Charges for Services	(14,401)
Decrease in Miscellaneous Revenues	(6,360)
Increase in Transfers out	(46,275)
Total	$98,320
Expenses not requiring the use of current financial resources:	
Increase in Compensated Absences Payable	($97,498)
Increase in supplies inventory	5,501
Total	($91,997)
Net loss of the City Internal Service Fund report in government activities:	
City Garage Internal Service Fund change in net assets	($12,330)
Portion of Internal Service fund change in net assets allocated to business type activities	4,851
Total	($7,479)

NOTE 3 – RESTATEMENT OF NET ASSETS

The Net Assets of the Housing Rehabilitation Loan Fund were restated from balances previously reported to correct an error made in 2009. In 2009 the City made several Private Owner Rehab loans totaling $226,045 which were not set up as receivables. Instead loan amounts were expensed out therefore understating the net assets of the Housing Rehabilitation Loan Fund. The restatement results in changes to balances reported last year as follows.

	Housing Rehabilitation Fund
Net Assets at December 31, 2009 (as reported)	$580,743
Loan receivable	226,045
Net Assets at December 31, 2009 (as restated)	$806,788

NOTE 4 – DEPOSITS AND INVESTMENTS

A. Deposits

At December 31, 2010, the carrying amount of the City and Component Unit cash deposits was $3,133,338 and $614,183 respectively and the bank balance was $4,000,962 and $622,754 respectively. Federal depository insurance covered up $250,000 for each insured bank at December 31, 2010.

For any remaining bank balance not covered by depository insurance, the State of Ohio by statute has established a collateral pooling system for financial institutions acting as public depositories. The public depositories must pledge qualified securities with a market value at least equal to 105 percent of the total amount of all public deposits to be secured by the collateral pool. The securities so pledged provide the equivalent of a deposit insurance fund. This approach protects all public entities against a single public depository collapse. The state has implemented collateral pools to minimize the interest penalty to public entities for protecting public deposits. The cash deposits are held in certificates of deposit and interest-bearing demand deposit and savings accounts.

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NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments

The City's investments at December 31, 2010 are summarized below:

Investment Type	Total Fair Value	Credit Rating	Investment Maturities: Less than 6 Months	6 Months to 1 Year	1 - 3 Years	3 - 5 Years	11-27 Years
FFCB	$ 650,476	AAA	$ 35,011	$ 195,525	$ 419,940	$ 0	$ 0
FHLB	4,254,178	AAA	176,685	483,945	1,910,073	1,683,475	0
FHLMC	2,061,126	AAA	540,082	107,436	357,122	800,775	255,711
FNMA	2,136,296	AAA	166,241	70,902	161,556	1,545,514	192,083
TVAP	43,084	AAA	43,084	0	0	0	0
US TREASURY N/B	55,308	n/a	0	55,308	0	0	0
STAR OHIO	558,633	AAA	558,633	0	0	0	0
Money Market Funds	3,705,876	Unrated	3,705,876	0	0	0	0
Total Investments	$ 13,464,977		$ 5,225,612	$ 913,116	$ 2,848,691	$ 4,029,764	$ 447,794

n/a – Obligations of the U.S. Government are explicitly guaranteed by the U.S. Government and are not considered to have credit risk.

Interest Rate Risk – Interest rate risk is the risk that an interest rate change could adversely affect an investment's fair value. State Regulations and City policy reduce exposure to declines in fair values by limiting the life of investments to five years. Although at the time of purchase the average life of some of the securities was under five years, certain investments identified above have exceeded the five year limit. The reporting of effective duration in the table above quantifies, to the fullest extent possible, the interest rate risk of the City's fixed income assets.

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a failure of a depository institution or counterparty to a transaction, the City will be unable to recover the value of deposits, investments, or collateral securities in the possession of an outside party. At December 31, 2010, the City's deposits and investments, including the collateral on lent securities, had no exposure to custodial credit risk. The City does not have a policy to limit custodial credit risk.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates between the U.S. Dollar and foreign currencies could adversely affect an investment's fair value. The City Investment policy does not allow the purchasing of foreign securities. The City had no exposure to foreign currency risk at fiscal year end.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments (Continued)

Credit Risk – Credit risk is the risk that an issuer or counterparty to an investment will be unable to fulfill its obligations. The City Investment policy allows fund managers to invest in only the following Instruments: (1) Treasury Bills and Treasury Notes and Bonds; (2) Obligations of Federal Agencies and Instrumentalities; (3) Non Negotiable Interest Bearing Time Certificates of Deposit and Savings Accounts; (4) Bankers Acceptances of banks in top 100 based on asset size, or Ohio based banks with at least $2 billion in assets; (5) Commercial paper rated at least A-1/P-1; (6) Star Ohio; (7) No load money market mutual funds consisting exclusively of obligations listed in 5 and 6; (8) Repurchase Agreements under terms in the policy; (9) NOW accounts; (10) and insured obligations of the State of Ohio and its political subdivisions. As of December 31, 2010, 100% of the City's portfolio was invested in AAA rated securities.

Concentration of Credit Risk – Concentration of credit risk is the risk of inability to recover the value of deposits, investments, or collateral securities in the possession of an outside party caused by a lack of diversification. The City portfolio must me invested in more than one type of financial instrument, in more than one financial institution, and at different maturity lengths according to cash flow needs. At December 31, 2010, the City had no concentration of credit risk.

NOTE 5 - TAXES

A. Property Taxes

Property taxes consist of amounts levied against real and tangible property (used in business) located in the City. Real property taxes are levied each January 1 on the assessed value listed as of the prior January 1. Assessed values are established by the County Auditor at 35% of appraised market value. Property values are required to be updated every three years and revalued every six years. The last revaluation was completed in 2010.

The property tax calendar is as follows:

Levy date	January 1, 2009
Lien date	January 1, 2010
Tax bill mailed	January 15, 2010
First installment payment due	February 12, 2010
Second installment payment due	July 16, 2010

NOTE 5 - TAXES (Continued)

A. Property Taxes (Continued)

The assessed values upon which 2010 tax receipts were based, are as follows:

	Assessed Values January 1, 2009
Real Estate	$392,746,570
Tangible Personal	680,880
Total	$393,427,450

The County Treasurer collects property taxes on behalf of taxing districts in Greene County, including the City of Xenia. Property taxes may be paid in full on February 12th or one-half on February 12th and July 16th. The County Auditor remits to the City, in April and August, its portion of taxes collected.

Ohio law prohibits taxation of property in excess of $10.00 per $1,000 (10.0 mills) of assessed value without a vote of the citizens. Under current procedures, the City's share is $3.00 per $1,000 (3.0 mills) of assessed value. The City also receives an additional .2 mills to pay debt service for our general obligation bonds.

An additional property tax levy of 3.5 mills was renewed by a vote of the citizens of Xenia in November, 2009. The additional levy is for five years, to be assessed for tax-duplicate years 2009 to 20013, and collected in the fiscal years 2010 through 2014.

B. Income Tax

For the 2010 fiscal year the City collected income taxes at a rate of 1.75%. A 1.5% credit was allowed for those who work in another community and pay taxes to other municipalities on that income. In November of 2010 the City passed an ballot initiative to increase the City's income tax rate to 2.25% effective January 1, 2011. The credit to other municipalities remains at 1.5%. Employers within the City withhold income tax on employee compensation and remit at least quarterly. Corporations and other individual taxpayers pay estimated taxes quarterly and file an annual declaration.

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NOTE 6 – LOANS RECEIVABLE

The City operates three long-term enterprise fund loan programs (loan fund, the Community Development Block Grant (CDBG) and Urban Development Action Grant (UDAG) revolving loan fund and the housing rehabilitation loan fund). Other loans receivable are held by the Xenia Economic Growth Corporation, a component unit of the City.

Loans receivable at December 31, 2010 were:

Loan Type	C.D.B.G Revolving Loan Fund	Loan Fund	Housing Rehabilitation Loan Fund	Xenia Economic Growth Corp.
Down payment assistance loans	$0	$0	$3,093	$0
Mortgage grants	0	0	53,850	0
Rehabilitation loans	0	0	317,193	0
Façade Loans	46,303	0	0	0
Homelessness Prevention Loans	0	0	14,002	0
Economic development loans	0	0	0	87,414
Total Loans receivable	$46,303	$0	$388,138	$87,414

C.D.B.G. Revolving Loan Fund - In past years the City received Federal Community Development Block grants (CDBG) and Urban Development Action grants (UDAG) to provide low interest loans for economic and job development. The balance in this fund is from loan repayments and interest earned on the loan repayments. CDBG and UDAG regulations require the City to reinvest this balance in similar economic development loans or expenditures.

Loan Fund - In 1983, the City assumed the assets, liabilities and loan commitments of Xenia Environmental Neighborhood Improvement Association, Inc. (X.E.N.I.A., Inc.). X.E.N.I.A., Inc. provided mortgage grants and low or zero interest loans to encourage economic and neighborhood development. The City no longer issues mortgage grants or loans from this fund.

Housing Rehabilitation Loan Fund – In September of 2006 the City was awarded a Community Housing Improvement Program (CHIP) Grant in the amount of $556,000. The grant includes homelessness prevention, private rehabilitation, home or building repair, private rental rehab, fair housing, and general administration activities. The first expenditures related to this grant were made in 2007. The City was also awarded a $600,000 CHIP Grant in August, 1998 which ended in 2001. The program had similar activities to the 2006 grant as it offered deferred loans, direct low interest loans or a combination thereof with various payoff dates. Some delinquencies from previous housing rehabilitation programs remain outstanding.

NOTE 7 - TRANSFERS

Following is a summary of transfers in and out for all funds for 2010:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	$0	$7,528,071
Police & Fire Fund	7,132,296	0
Other Governmental Funds	379,775	0
Total Governmental Funds	7,512,071	7,528,071
Enterprise Funds		
Other Enterprise Funds	16,000	15,310
Total Enterprise Funds	16,000	15,310
Total Transfers	$7,528,071	$7,543,381

There were two transfers from the General Fund to Other Governmental Funds. The first was to support operations in the Municipal Court Victim Fund. The second transfer was made to move surcharges related to wireless communication upgrades pursuant to O.R.C. 4931.65 to the newly created 911 Fund. The transfer from the General Fund to the Police and Fire Fund was to support operations related to those public safety functions. The transfer from the General Fund to the Other Enterprise Funds was to supplement operations in the Parking Revenue Fund. There were also transfers of Capital assets between various funds. The transfer of capital assets between governmental and enterprise funds explains the imbalance between transfers in and transfers out. A transfer of $15,310 was made from an enterprise fund to a governmental fund. The transfer out was recognized in the enterprise fund but no transfer in was recognized by the governmental fund on the fund statements. It is not until the entity wide statements that the transfer in is recognized. Another $61,585 transfer of capital assets was made from a governmental fund into the stormwater enterprise fund. No transfer out was recognized on a fund basis and the stormwater fund recognized a capital contribution. On the entity wide statements a transfer out is recognized by the governmental activities and a transfer in is recognized by the business type activities.

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NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

The following balances at December 31, 2010, represent due from/to other funds and advances to/from other funds:

	Advances to Other Funds	Advances from Other Funds
Governmental Funds:		
Capital Improvements Fund	$36,056	$0
Internal Service Funds:		
City Garage Fund	0	36,056

Advances to the Garage Fund are for the purpose of acquiring capital assets. The Advance is then paid back to the General Capital Improvement Fund as that asset depreciates.

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NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2010:

Historical Cost:

Class	December 31, 2009	Additions	Deletions	December 31, 2010
Capital assets not being depreciated:				
Land	$16,220,607	$0	$0	$16,220,607
Construction in Progress	273,106	491,461	(78,903)	685,664
Subtotal	16,493,713	491,461	(78,903)	16,906,271
Capital assets being depreciated:				
Land improvements	1,263,245	80,600	0	1,343,845
Buildings and improvements	6,509,521	287,343	(55,400)	6,741,464
Machinery and Equipment	8,833,519	81,703	(685,246)	8,229,976
Infrastructure	15,065,947	225,136	(43,163)	15,247,920
Subtotal	31,672,232	674,782	(783,809)	31,563,205
Total Cost	$48,165,945	$1,166,243	($862,712)	$48,469,476

Accumulated Depreciation:

Class	Restated December 31, 2009	Additions	Deletions	December 31, 2010
Land improvements	($666,999)	($41,300)	$0	($708,299)
Buildings and improvements	(2,578,221)	(153,749)	55,400	(2,676,570)
Machinery and Equipment	(4,442,668)	(507,341)	643,620	(4,306,389)
Infrastructure	(5,232,057)	(365,084)	12,209	(5,584,932)
Total Depreciation	($12,919,945)	($1,067,474) *	$711,229	($13,276,190)
Net Value:	$35,246,000			$35,193,286

* Depreciation expenses were charged to governmental functions as follows:

General Government	($196,506)
Public Safety	(303,733)
Highways and Streets	(459,550)
Community Development	(14,397)
Recreation	(93,288)
Health	0
Total Depreciation Expense recorded within the Governmental Activities	(1,067,474)
Amount of Depreciation Expense recorded in the Internal Service Fund	0
Total Additions to Accumulated Depreciation	($1,067,474)

NOTE 9 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2010:

Historical Cost:

Class	December 31, 2009	Additions	Deletions	December 31, 2010
Capital assets not being depreciated:				
Land	$484,280	$0	$0	$484,280
Construction in Progress	222,546	2,458,692	(34,383)	2,646,855
Subtotal	706,826	2,458,692	(34,383)	3,131,135
Capital assets being depreciated:				
Land improvements	448,997	0	0	448,997
Buildings and improvements	8,270,911	88,426	(11,973)	8,347,364
Machinery and Equipment	51,263,278	363,279	(411,492)	51,215,065
Total Cost	$60,690,012	$2,910,397	($457,848)	$63,142,561

Accumulated Depreciation:

Class	December 31, 2009	Additions	Deletions	December 31, 2010
Land Improvements	($272,087)	($10,001)	$0	($282,088)
Buildings and Improvements	(4,762,180)	(207,482)	11,973	(4,957,689)
Machinery and Equipment	(27,711,234)	(1,398,402)	407,679	(28,701,957)
Total Depreciation	($32,745,501)	($1,615,885)	$419,652	($33,941,734)
Net Value:	$27,944,511			$29,200,827

C. Component Unit (XEGC) Capital Assets

Summary by Category at December 31, 2010:

Historical Cost:

Class	December 31, 2009	Additions	Deletions	December 31, 2010
Capital assets being depreciated:				
Machinery and Equipment	$31,842	$0	$0	$31,842
Total Cost	$31,842	$0	$0	$31,842

Accumulated Depreciation:

Class	December 31, 2009	Additions	Deletions	December 31, 2010
Machinery and Equipment	($28,507)	($972)	$0	($29,479)
Total Depreciation	($28,507)	($972)	$0	($29,479)
Net Value:	$3,335			$2,363

NOTE 10 – DEFINED BENEFIT PENSION PLANS

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

A. Ohio Public Employees Retirement System (the "Ohio PERS")

The following information was provided by the Ohio PERS to assist the City in complying with GASB Statements No. 45, "*Accounting and Financial Reporting by Employers for Post-employment Benefits other than Pension*" and No. 27, *"Accounting for Pensions by State and Local Government Employers"*.

All employees of the City, except full-time uniformed police officers and full-time firefighters, participate in one of the three pension plans administered by the Ohio PERS:

1. The Traditional Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.

2. The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.

3. The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the Traditional Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements and required supplementary information. Interested parties may obtain a copy by making a written request to OPERS at 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2010, member and employer contribution rates were consistent across all three plans (TP, MD and CO). Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan.

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (the "Ohio PERS") (Continued)

The 2010 member contribution rate for City employees was 10.00% of covered payroll. The 2010 employer contribution rate was 14.00% of covered payroll. Total required employer contributions for all plans are equal to 100% of employer charges and should be extracted from employer records. A portion of the City's Contribution is used to fund pension obligations with the remainder being used to fund health care benefits. The City's contributions to OPERS for the years ended December 31, 2010, 2009 and 2008 were $560,033, $552,262, and $479,455, respectively, which were equal to the required contributions for each year.

B. Ohio Police and Fire Pension Fund (the "OP&F Fund")

All City full-time police officers and full-time firefighters participate in the OP&F Fund, a cost-sharing multiple-employer defined benefit pension plan. The OP&F Fund provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Contribution requirements and benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. The Ohio Police and Fire Pension Fund issues a stand-alone financial report that includes financial information and required supplementary information for the OP&F Fund. Interested parties may obtain a copy by making a written request to OP&F, 140 East Town Street, Columbus, Ohio 43215-5164 or by calling (614) 228-2975.

Plan members are required to contribute 10.0% of their annual covered salary, while employers are required to contribute 19.5% and 24.0% respectively for police officers and firefighters. A portion of the City's contribution is used to fund pension obligations with the remainder being used to fund healthcare benefits. The City's contributions to the OP&F Fund for the years ending December 31, 2010, 2009, and 2008 were $360,923, $380,855 and $384,118 for police and $424,088, $452,462 and $454,901 for firefighters, respectively, which were equal to the required contributions for each year.

NOTE 11 – POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (the "Ohio PERS")

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

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

NOTE 11 – POSTEMPLOYMENT BENEFITS (Continued)

A. Ohio Public Employees Retirement System (the "Ohio PERS") (Continued)

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

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in chapter 145 of the ORC.

Funding Policy - The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the Ohio PERS. A portion of each employer's contribution to the Ohio PERS is set aside for the funding of post retirement health care benefits. Employer Contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, local government employers contributed at a rate of 14% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14% of covered payroll for local government employers. Active members do not make contributions to OPEB plan.

The OPERS Postemployment Health Care Plan was established under, and is administered in accordance with Internal Revenue Code 401 (h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment Health Care benefits. The employer contribution allocated to health care for those in the traditional plan was 5.5% from January 1st 2010 to February 28th 2010 and 5.0% from March 1st 2010 to December 31st. For members of the combined plan the rate was 4.73% from January 1st to February 28th and 4.23% from March 1st to December 31st. The OPERS Board of Trustees is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's Contributions for health care to the OPERS for the years ending December 31,2010, 2009, and 2008 were $318,684, $396,343, and $479,454, respectively, which were equal to the required contributions for each year.

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

NOTE 11 – POSTEMPLOYMENT BENEFITS (Continued)

B. Ohio Police and Fire Fund ("OP&F")

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

OP&F provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

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

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

Funding Policy – The ORC provides for contribution requirements of the participating employers and of plan members to the OP&F. Participating Employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5% and 24.0% of covered payroll for police and fire employers, respectively. The ORC states the employer contribution may not exceed 19.5 % of covered payroll for police and 24% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

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

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the section 115 trust and the section 401(h) account as the employer contribution for retiree health care benefits. For 2010 the employer contribution allocated to the healthcare plan was 6.75% of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h). The OP&F Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected.

NOTE 11 – POSTEMPLOYMENT BENEFITS (Continued)

B. Ohio Police and Fire Fund ("OP&F") (Continued)

The City's Contributions for health care to the OP&F for the years ending December 31, 2010, 2009, and 2008, were $190,947, $201,492, and $203,357 for police and $165,742, $176,831, and $178,005 for firefighters, respectively, which were equal to the required contributions for each year.

NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

Long-term debt and other long-term obligations of the City at December 31, 2010 were as follows:

			December 31, 2009	Additions	(Reductions)	December 31, 2010	Within One Year
Business-Type Activities:							
Loans Payable:							
3.04%	Sewer Loan Payable	1993	$351,153	$0	($172,933)	$178,220	$178,220
2.79%	Sewer Loan Payable	1999	4,543,391	0	(378,022)	4,165,369	388,642
3.25%	Sewer Loan Payable	2010	0	1,917,785	(34,414)	1,883,371	70,515
	Total Loans Payable		4,894,544	1,917,785	(585,369)	6,226,960	637,377
Capital Leases			1,607,731	0	(93,504)	1,514,227	97,742
Landfill Liability			1,021,870	11,591	(39,594)	993,867	40,000
Compensated Absences			415,520	405,524	(415,520)	405,524	64,884
Total Business Type Activities			$7,939,665	$2,334,900	($1,133,987)	$9,140,578	$840,003
Governmental Activities Long-Term Debt:							
4.70 - 5.75%							
General Obligation Bond Payable		2000	$945,000	$0	($945,000)	$0	$0
General Obligation Bond Payable		2010	0	920,000	0	$920,000	70,000
Capital Leases Payable			1,589,814	0	(370,647)	1,219,167	363,131
Compensated Absences			1,601,668	1,693,036	(1,601,668)	1,693,036	204,205
Total Governmental Activities			$4,136,482	$2,613,036	($2,917,315)	$3,832,203	$637,336

NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

A. Principal and Interest Requirements

Principal and Interest requirements to retire long-term obligations outstanding at December 31, 2010 are as follows:

	General Obligation Bond		Sewer Loans Payable	
Years	Principal	Interest	Principal	Interest
2011	$70,000	$24,245	$637,377	$178,248
2012	75,000	20,700	472,387	160,934
2013	75,000	19,200	485,998	147,322
2014	100,000	17,450	500,003	133,317
2015	100,000	15,450	514,413	118,907
2016	100,000	13,200	529,240	104,080
2017-2021	400,000	24,475	2,120,253	293,104
2022-2026	0	0	536,683	119,099
2027-2030	0	0	430,606	28,440
Totals	$920,000	$134,720	$6,226,960	$1,283,451

B. General Obligation Bond

In 2000, the City issued $1,400,000 of general obligations bonds to fund street improvements in our Industrial park and to pay off our unfunded police and fire pension liability. The City received a discount from the Police and Fire Pension Fund for paying off the unfunded police and fire pension obligation. The City had an option to call in the bonds after June 1st of 2010 and after carefully evaluating the options decided to do so. The City then in a refunding issued $920,000 of new bonds at a lower rate for a 10-year period. The bonds mature at different times and rates. It is estimated that the debt refinance will save the City approximately $113,000 over the 10-year period.

C. Conduit Debt

On June 22, 2007, Xenia City Council approved the City to act as a conduit issuer of Legacy Village Healthcare Facilities, Inc. tax-exempt lease obligations to refund debt issued for the construction of an assisted living facility located within the City of Xenia. The City's involvement allowed Legacy Village to be given tax-exempt status thus making them eligible for a lower interest rate for financing.

A master lease-purchase and sub-lease agreement was executed in an amount not to exceed $2,500,000 by Fifth Third Bank as lessor, the City of Xenia as lessee, and Legacy Village Healthcare Facilities, Inc. as Sub lessee. The final amount of the conduit debt is $2,090,050. These lease obligations are payable solely from revenue sources provided by Legacy Village and does not pledge the full faith and credit of the City nor impact the City's debt limitations.

As of December 31, 2010, this is the only conduit debt outstanding.

NOTE 13 – LEASES

A. Capital Leases

Under capital leases the City has leases for a medic unit, a ladder truck, a fire pumper, a communication center, a building security system, an HVAC system, automated meter reading upgrades, Self Contained Breathing Apparatus, and an upgrade to the phone system. The cost of these capital leases are related to Governmental Activities capital assets with the exception of the automated meter reading project which can be attributed to the Business Activities. The related liabilities are included in amounts due within one year and amounts due in more than one year. The original cost of the assets acquired under capital lease was $4,401,252 and the book value at December 31, 2010 was $3,481,192. The following is a schedule of future minimum lease payments under the capital leases together with the present value of the net minimum lease payments as of December 31, 2010:

Year Ending December 31,	Governmental Activities	Business Type Activities
2011	$409,349	$164,515
2012	409,349	164,516
2013	257,428	164,516
2014	113,847	164,516
2015	93,350	164,516
2016-2020	46,675	822,577
2021-2022	0	329,031
Minimum Lease Payments	1,329,998	1,974,187
Less amount representing interest at the City's incremental borrowing rate of interest	(110,831)	(459,960)
Present value of minimum lease payments	$1,219,167	$1,514,227

B. Operating Leases

The City leases office space, machinery and equipment, janitorial and cleaning services and parking lots under operating agreements that expire at various dates through 2013. Payments on operating leases were $123,738 during 2010. The following is a schedule of future minimum rental payments of non-cancellable operating leases:

Year Ending December 31,	Amount
2011	53,897
2012	1,697
2013	848

NOTE 14 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

In 1991, the City stopped accepting waste at the City of Xenia Landfill. EPA required the City to place a final cover on the landfill site as well as perform certain maintenance and monitoring functions at the site for thirty years after closure. At December 31, 2010 the City's accrued liability (per GASB 18) for post-closure costs related to the closed City landfill is $993,867. These costs are funded by a component of the city Sanitation rate. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables.

NOTE 15 - RISK MANAGEMENT

The City of Xenia is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the City of Xenia participates in the Ohio Government Risk Management Plan. This program is a fully reinsured product that provides for 100% "transfer" of risk. Members do not retain or share any risk. There were no significant reductions in insurance coverage in any category of risk over the prior year. The amount of any settlements has not exceeded insurance coverage over the past three years.

NOTE 16 - CONTINGENCIES

The City is defendant in various court actions, but it is either covered by insurance or the amount involved is not material in relation to the financial statements.

The City participates in several federally assisted programs (principally Community Development Block Grants and Urban Development Action Grants) which are subject to program compliance audits by the grantors or their representatives. The grantor agencies, at their option, may perform economy and efficiency audits, program results audits or conduct monitoring visits. Such audits and visits could lead to reimbursement to the grantor agencies. Management believes such reimbursements, if any, would not be material.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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

Nonmajor Governmental Funds

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Recreation Special Fund
To account for specific recreation activities funded by fees.

Indigent Driver Alcohol Treatment Fund
To account for fine monies collected under DUI and driving under license suspension offenses cited under state law. The purpose of the fund is to provide funding for an indigent driver treatment program.

Law Enforcement and Education Fund
To account for fine monies collected under DUI offenses cited under state law. The purpose of the fund is to fund costs incurred while enforcing DUI laws and educate the public concerning DUI.

State Route Repair Fund
Required by State law to account for that portion of gasoline tax and motor vehicle license fees designated for maintenance of State highways within the City.

City Motor Vehicle License Tax Fund
To account for specific local street repairs approved by the City and funded by the permissive municipal motor vehicle license tax.

County Motor Vehicle License Tax Fund
To account for specific major street repairs approved by Greene County, Ohio and funded by the permissive County motor vehicle license tax.

Special Miscellaneous Improvements Fund
To account for revenues from lease of the Xenia Towne Square. Restricted by local ordinance for permanent improvements.

Tax Increment Equivalent Fund
To account for State payments in lieu of property taxes in the Urban Renewal Zone (Xenia Towne Square). Restricted by State law and local ordinance for improvements other than those directly benefiting the Urban Renewal zone.

(Continued)

Special Revenue Funds

911 Fund

To account for 911 surcharges related to wireless communications. Uses are restricted by state law to designing, upgrading, purchasing, leasing, programming, installing, testing, or maintaining various aspects of the communication center.

Law Enforcement Fund

To account for the proceeds from sales of contraband seized during arrests on felony charges.

Drug Law Enforcement Fund

To account for drug offenses, fines and bond forfeitures.

Municipal Court Victim Fund

To account for revenues and expenditures related to the special fee assessed and collected by the Court to provide funding for the Victim Advocate Program for Xenia Municipal Court.

Debt Service Fund

Debt Service Fund

This fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

Capital Projects Funds

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

Municipal Court Capital Improvements Fund

This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment associated with the municipal court. This fund was established during 1991.

Issue II Fund

This fund is used to account for revenues and expenditures related to Issue II money which is used for infrastructure projects funded and approved by the State of Ohio Public Works Commission. This fund was established during 1989.

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and cash equivalents	$ 760,937	$ 14,200	$ 172,548	$ 947,685
Investments	1,169,661	21,826	265,227	1,456,714
Receivables:				
Taxes, including interest, penalties and liens	39,000	78,785	0	117,785
Intergovernmental	450,566	0	0	450,566
Accounts	16,944	0	0	16,944
Accrued interest	7,236	149	1,947	9,332
Grants	39,935	0	0	39,935
Prepaid items	26,621	1,960	27,689	56,270
Total Assets	$ 2,510,900	$ 116,920	$ 467,411	$ 3,095,231
Liabilities:				
Accounts payable	$ 13,515	$ 0	$ 1,899	$ 15,414
Accrued payroll	13,140	0	0	13,140
Deferred revenue	466,112	78,819	440	545,371
Total Liabilities	492,767	78,819	2,339	573,925
Fund Balances:				
Reserved for:				
Encumbrances	44,962	0	56,264	101,226
Prepaid items	26,621	1,960	27,689	56,270
Debt service	0	36,141	0	36,141
Unreserved and undesignated in:				
Special revenue funds	1,946,550	0	0	1,946,550
Capital projects funds	0	0	381,119	381,119
Total Fund Balances	2,018,133	38,101	465,072	2,521,306
Total Liabilities and Funds Balances	$ 2,510,900	$ 116,920	$ 467,411	$ 3,095,231

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Other local taxes	$ 156,169	$ 69,012	$ 0	$ 225,181
State shared taxes and permits	249,467	15,764	0	265,231
Intergovernmental grants	175,569	0	227,093	402,662
Fines, costs, forfeitures, licenses and permits	247,101	0	93,466	340,567
Miscellaneous receipts and reimbursements, including interest	379,985	683	6,553	387,221
Total Revenue	1,208,291	85,459	327,112	1,620,862
Expenditures:				
Current:				
General government	455,844	0	0	455,844
Public safety	237,053	600	0	237,653
Highways and streets	56,246	41,586	0	97,832
Recreation	1,500	0	0	1,500
Capital outlay	405,435	0	146,108	551,543
Debt service:				
Principal retirement	21,450	43,550	21,363	86,363
Interest & fiscal charges	17,174	34,868	3,110	55,152
Total Expenditures	1,194,702	120,604	170,581	1,485,887
Excess (deficiency) of revenues over expenditures	13,589	(35,145)	156,531	134,975
Other financing sources (uses):				
Proceeds from refunding bond issue	298,656	621,344	0	920,000
Premium on refunded bond issue	0	7,531	0	7,531
Payment to refunded bond escrow account	(290,400)	(589,600)	0	(880,000)
Transfers in	379,775	0	0	379,775
Total other financing sources (uses)	388,031	39,275	0	427,306
Net change in fund balances	401,620	4,130	156,531	562,281
Fund Balances at Beginning of Year	1,616,513	33,971	308,541	1,959,025
Fund Balances End of Year	$ 2,018,133	$ 38,101	$ 465,072	$ 2,521,306

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	Recreation Special	Indigent Driver Alcohol Treatment	Law Enforcement and Education	State Route Repair	City Motor Vehicle License Tax
Assets:					
Cash and cash equivalents	$ 1,145	$ 127,723	$ 12,575	$ 48,590	$ 109,270
Investments	1,760	196,328	19,330	74,690	167,964
Receivables:					
Taxes, including interest, penalties and liens	0	0	0	0	0
Intergovernmental	0	0	0	41,257	92,050
Accounts	0	4,632	0	0	0
Accrued interest	0	1,389	155	484	831
Grants	0	0	0	0	0
Prepaid items	0	25,000	0	112	0
Total Assets	$ 2,905	$ 355,072	$ 32,060	$ 165,133	$ 370,115
Liabilities:					
Accounts payable	$ 0	$ 0	$ 75	$ 1,866	$ 0
Accrued payroll	0	0	0	0	0
Deferred revenue	0	314	35	25,585	61,526
Total Liabilities	0	314	110	27,451	61,526
Fund Balances:					
Reserved for:					
Encumbrances	0	0	3,576	11,586	0
Prepaid items	0	25,000	0	112	0
Unreserved and undesignated	2,905	329,758	28,374	125,984	308,589
Total Fund Balances	2,905	354,758	31,950	137,682	308,589
Total Liabilities and Funds Balances	$ 2,905	$ 355,072	$ 32,060	$ 165,133	$ 370,115

County Motor Vehicle License Tax	Special Miscellaneous Improvements	Tax Increment Equivalent	911 Fund	Law Enforcement	Drug Law Enforcement	Municipal Court Victim	Total Nonmajor Special Revenue Funds
$ 11,921	$ 33,281	$ 65,979	$ 143,874	$ 182,364	$ 15,928	$ 8,287	$ 760,937
18,324	51,159	101,418	221,153	280,316	24,484	12,735	1,169,661
0	0	39,000	0	0	0	0	39,000
317,259	0	0	0	0	0	0	450,566
0	0	0	12,312	0	0	0	16,944
417	0	0	1,484	2,251	172	53	7,236
0	0	0	0	760	0	39,175	39,935
0	0	0	0	0	0	1,509	26,621
$ 347,921	$ 84,440	$ 206,397	$ 378,823	$ 465,691	$ 40,584	$ 61,759	$ 2,510,900
$ 0	$ 0	$ 0	$ 0	$ 11,513	$ 0	$ 61	$ 13,515
0	1,691	0	2,787	749	0	7,913	13,140
317,353	0	39,000	335	508	39	21,417	466,112
317,353	1,691	39,000	3,122	12,770	39	29,391	492,767
14,712	0	0	0	14,733	0	355	44,962
0	0	0	0	0	0	1,509	26,621
15,856	82,749	167,397	375,701	438,188	40,545	30,504	1,946,550
30,568	82,749	167,397	375,701	452,921	40,545	32,368	2,018,133
$ 347,921	$ 84,440	$ 206,397	$ 378,823	$ 465,691	$ 40,584	$ 61,759	$ 2,510,900

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010

	Recreation Special	Indigent Driver Alcohol Treatment	Law Enforcement and Education	State Route Repair	City Motor Vehicle License Tax
Revenues:					
Other local taxes	$ 0	$ 0	$ 0	$ 0	$ 0
State shared taxes and permits	0	0	0	81,588	167,879
Intergovernmental grants	0	0	0	0	0
Fines, costs, forfeitures, licenses and permits	0	46,489	900	0	0
Miscellaneous receipts and reimbursements, including interest	1,495	4,553	600	1,702	3,054
Total Revenue	1,495	51,042	1,500	83,290	170,933
Expenditures:					
Current:					
General government	0	50,000	0	0	0
Public safety	0	0	10,724	0	0
Highways and streets	0	0	0	56,246	0
Recreation	1,500	0	0	0	0
Capital outlay	0	0	0	0	17,175
Debt service:					
Principal retirement	0	0	0	0	21,450
Interest & fiscal charges	0	0	0	0	17,174
Total Expenditures	1,500	50,000	10,724	56,246	55,799
Excess (deficiency) of revenues over expenditures	(5)	1,042	(9,224)	27,044	115,134
Other financing sources (uses):					
Proceeds from refunding bond issue	0	0	0	0	298,656
Payment to refunded bond escrow account	0	0	0	0	(290,400)
Transfers in	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	8,256
Net Change in Fund Balances	(5)	1,042	(9,224)	27,044	123,390
Fund Balances at Beginning of Year	2,910	353,716	41,174	110,638	185,199
Fund Balances End of Year	$ 2,905	$ 354,758	$ 31,950	$ 137,682	$ 308,589

County Motor Vehicle License Tax	Special Miscellaneous Improvements	Tax Increment Equivalent	911 Fund	Law Enforcement	Drug Law Enforcement	Municipal Court Victim	Total Nonmajor Special Revenue Funds
$ 0	$ 0	$ 156,169	$ 0	$ 0	$ 0	$ 0	$ 156,169
0	0	0	0	0	0	0	249,467
0	0	0	0	25,429	0	150,140	175,569
0	0	0	156,590	0	5,068	38,054	247,101
0	96,754	0	5,451	265,532	601	243	379,985
0	96,754	156,169	162,041	290,961	5,669	188,437	1,208,291
0	41,185	149,729	0	0	0	214,930	455,844
0	0	0	113,115	107,414	5,800	0	237,053
0	0	0	0	0	0	0	56,246
0	0	0	0	0	0	0	1,500
67,655	0	0	0	320,605	0	0	405,435
0	0	0	0	0	0	0	21,450
0	0	0	0	0	0	0	17,174
67,655	41,185	149,729	113,115	428,019	5,800	214,930	1,194,702
(67,655)	55,569	6,440	48,926	(137,058)	(131)	(26,493)	13,589
0	0	0	0	0	0	0	298,656
0	0	0	0	0	0	0	(290,400)
0	0	0	326,775	0	0	53,000	379,775
0	0	0	326,775	0	0	53,000	388,031
(67,655)	55,569	6,440	375,701	(137,058)	(131)	26,507	401,620
98,223	27,180	160,957	0	589,979	40,676	5,861	1,616,513
$ 30,568	$ 82,749	$ 167,397	$ 375,701	$ 452,921	$ 40,545	$ 32,368	$ 2,018,133

Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2010

	Municipal Court Capital Improvements	Issue II	Total Nonmajor Capital Projects Funds
Assets:			
Cash and cash equivalents	$ 172,187	$ 361	$ 172,548
Investments	264,673	554	265,227
Receivables:			
Accrued interest	1,947	0	1,947
Prepaid items	27,689	0	27,689
Total Assets	$ 466,496	$ 915	$ 467,411
Liabilities:			
Accounts payable	$ 1,899	$ 0	$ 1,899
Deferred revenue	440	0	440
Total Liabilities	2,339	0	2,339
Fund Balances:			
Reserved for:			
Encumbrances	31,429	24,835	56,264
Prepaid items	27,689	0	27,689
Unreserved and undesignated	405,039	(23,920)	381,119
Total Fund Balances	464,157	915	465,072
Total Liabilities and Funds Balances	$ 466,496	$ 915	$ 467,411

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010

	Municipal Court Capital Improvements	Issue II	Total Nonmajor Capital Projects Funds
Revenues:			
Intergovernmental grants	$ 0	$ 227,093	$ 227,093
Fines, costs, forfeitures, licenses and permits	93,466	0	93,466
Miscellaneous receipts and reimbursements, including interest	6,553	0	6,553
Total Revenue	100,019	227,093	327,112
Expenditures:			
Capital outlay	121,907	24,201	146,108
Debt service:			
Principal retirement	21,363	0	21,363
Interest & fiscal charges	3,110	0	3,110
Total Expenditures	146,380	24,201	170,581
Net change in fund balances	(46,361)	202,892	156,531
Fund Balances at Beginning of Year	510,518	(201,977)	308,541
Fund Balances End of Year	$ 464,157	$ 915	$ 465,072

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	$ 7,072,823	$ 7,072,823	$ 4,812,892	$ (2,259,931)
Other Local Taxes	1,230,660	1,230,660	1,205,225	(25,435)
State Shared Taxes and Permits	2,001,351	2,065,351	1,758,600	(306,751)
Intergovernmental Grants	157,167	157,167	165,716	8,549
Charges for Services	50,800	50,800	(44,106)	(94,906)
Fines, Costs, Forfeitures, Licenses and Permits	1,072,340	1,119,340	1,107,172	(12,168)
Miscellaneous Receipts and Reimbursments, Including Interest	391,103	423,703	349,486	(74,217)
Total Revenues	11,976,244	12,119,844	9,354,985	(2,764,859)
Expenditures:				
General Government:				
City Council and General Government:				
Personnel Services	32,389	32,389	32,075	314
General Operating Expenses	15,450	15,695	6,633	9,062
Contractual Services	129,332	133,936	111,948	21,988
Materials and Supplies	4,800	4,860	1,971	2,889
Contributions	63,866	67,826	67,826	0
Total City Council and General Government	245,837	254,706	220,453	34,253
Municipal Court:				
Personnel Services	1,290,409	1,290,409	1,265,585	24,824
General Operating Expenses	26,449	26,929	11,829	15,100
Contractual Services	168,394	186,916	164,473	22,443
Materials and Supplies	26,560	28,741	19,826	8,915
Contributions	52,621	52,621	26,416	26,205
Total Municipal Court	1,564,433	1,585,616	1,488,129	97,487
City Law Department:				
Personnel Services	137,811	137,811	134,282	3,529
General Operating Expenses	3,000	2,860	1,795	1,065
Contractual Services	15,874	18,875	15,243	3,632
Materials and Supplies	5,450	10,449	9,340	1,109
Total City Law Department	162,135	169,995	160,660	9,335

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
City Manager's Office:				
Personnel Services	90,505	97,105	96,788	317
General Operating Expenses	6,820	6,820	1,763	5,057
Contractual Services	5,898	6,880	5,370	1,510
Materials and Supplies	7,500	7,485	3,343	4,142
Total City Manager's Office	110,723	118,290	107,264	11,026
Personnel Office:				
Personnel Services	21,019	21,019	20,967	52
General Operating Expenses	4,405	520	432	88
Contractual Services	46,222	70,946	68,702	2,244
Materials and Supplies	8,200	5,922	5,109	813
Total Personnel Office	79,846	98,407	95,210	3,197
Finance Office:				
Personnel Services	74,124	74,124	73,750	374
General Operating Expenses	895	705	595	110
Contractual Services	56,580	57,032	51,424	5,608
Materials and Supplies	8,350	8,892	6,113	2,779
Total Finance Office	139,949	140,753	131,882	8,871
Income Tax:				
Personnel Services	245,978	249,278	248,092	1,186
General Operating Expenses	10,425	10,425	513	9,912
Contractual Services	61,663	69,462	58,813	10,649
Materials and Supplies	7,890	9,832	5,682	4,150
Total Income Tax	325,956	338,997	313,100	25,897
Municipal Building and General Services:				
Contractual Services	213,966	218,583	169,300	49,283
Materials and Supplies	4,700	4,700	3,358	1,342
Total Municipal Building and General Services	218,666	223,283	172,658	50,625

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Data Processing:				
Personnel Services	30,316	30,316	30,193	123
General Operating Expenses	3,000	500	41	459
Contractual Services	140,844	152,887	144,086	8,801
Materials and Supplies	23,700	15,782	14,678	1,104
Total Data Processing	197,860	199,485	188,998	10,487
Clerk of City Council:				
Personnel Services	23,313	23,313	21,524	1,789
General Operating Expenses	235	205	0	205
Contractual Services	26,221	25,689	22,497	3,192
Materials and Supplies	3,975	4,875	4,206	669
Total Clerk of City Council	53,744	54,082	48,227	5,855
Volunteer Program:				
General Operating Expenses	3,225	3,225	0	3,225
Contractual Services	550	550	0	550
Materials and Supplies	1,750	1,750	0	1,750
Total Volunteer Program	5,525	5,525	0	5,525
Public Affairs & CATV:				
Personnel Services	1,236	1,336	1,278	58
General Operating Expenses	1,300	1,325	1,323	2
Contractual Services	15,280	51,635	46,082	5,553
Materials and Supplies	6,000	3,460	0	3,460
Total Public Affairs & CATV	23,816	57,756	48,683	9,073
Total General Government	3,128,490	3,246,895	2,975,264	271,631
Public Safety:				
Civil Defense:				
Personnel Services	2,923	2,923	612	2,311
General Operating Expenses	700	500	457	43
Contractual Services	23,305	26,984	23,958	3,026
Materials and Supplies	500	1,800	1,800	0
Total Civil Defense	27,428	32,207	26,827	5,380

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineering:				
Personnel Services	52,501	53,901	53,764	137
General Operating Expenses	2,350	2,350	499	1,851
Contractual Services	95,387	98,160	80,277	17,883
Materials and Supplies	5,861	5,861	2,862	2,999
Total Engineering	156,099	160,272	137,402	22,870
Construction Inspection:				
Personnel Services	36,194	36,194	34,158	2,036
General Operating Expenses	1,400	1,400	310	1,090
Contractual Services	10,669	10,504	6,920	3,584
Materials and Supplies	3,200	3,390	1,501	1,889
Total Construction Inspection	51,463	51,488	42,889	8,599
Total Public Safety	234,990	243,967	207,118	36,849
Health:				
Property Maintenance:				
Personnel Services	29,400	29,550	29,474	76
General Operating Expenses	560	460	150	310
Contractual Services	37,486	37,715	18,459	19,256
Materials and Supplies	2,785	2,785	634	2,151
Total Health	70,231	70,510	48,717	21,793
Highways and Streets:				
Street Lighting:				
Contractual Services	303,000	304,934	294,778	10,156
Total Highways and Streets	303,000	304,934	294,778	10,156
Community Development:				
Neighborhood Services:				
Personnel Services	113,529	116,929	116,819	110
General Operating Expenses	1,050	750	111	639
Contractual Services	17,770	18,393	12,233	6,160
Materials and Supplies	2,437	2,305	1,408	897
Total Neighborhood Services	134,786	138,377	130,571	7,806

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Planning:				
Personnel Services	103,113	103,113	89,168	13,945
General Operating Expenses	3,659	3,409	2,640	769
Contractual Services	39,502	42,990	30,157	12,833
Materials and Supplies	2,680	2,060	763	1,297
Total Planning	148,954	151,572	122,728	28,844
Total Community Development	283,740	289,949	253,299	36,650
Recreation:				
Parks and Recreation:				
Personnel Services	8,330	12,630	12,572	58
Contractual Services	0	42	42	0
Total Parks and Recreation	8,330	12,672	12,614	58
Xenia Station:				
Contracual Services	15,363	17,073	15,515	1,558
Materials and Supplies	6,724	6,017	2,059	3,958
Total Xenia Station	22,087	23,090	17,574	5,516
Farmers Market:				
Contractual Services	3,100	3,100	80	3,020
Total Farmers Market	3,100	3,100	80	3,020
General Park Maintenance:				
Personnel Services	80,196	84,196	71,003	13,193
General Operating Expenses	400	911	911	0
Contractual Services	85,781	87,154	83,216	3,938
Materials and Supplies	31,800	31,675	14,721	16,954
Total General Park Maintenance	198,177	203,936	169,851	34,085
Total Recreation	231,694	242,798	200,119	42,679
Total Expenditures	4,252,145	4,399,053	3,979,295	419,758
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,724,099	7,720,791	5,375,690	(2,345,101)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses):				
Transfers Out	(10,299,000)	(10,299,000)	(7,528,071)	2,770,929
Advances In	68,000	68,000	68,000	0
Total Other Financing Sources (Uses)	(10,231,000)	(10,231,000)	(7,460,071)	2,770,929
Net Change in Fund Balance	(2,506,901)	(2,510,209)	(2,084,381)	425,828
Fund Balance at Beginning of Year	2,545,928	2,545,928	2,545,928	0
Prior Year Encumbrances	131,820	131,820	131,820	0
Fund Balance at End of Year	$ 170,847	$ 167,539	$ 593,367	$ 425,828

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Special Revenue – State Gas and Vehicle License Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 970,000	$ 970,000	$ 996,440	$ 26,440
Charges for Services	4,000	4,000	1,030	(2,970)
Miscellaneous Receipts and Reimbursements, Including Interest	10,500	10,500	4,355	(6,145)
Total Revenues	984,500	984,500	1,001,825	17,325
Expenditures:				
Highways and Streets - Current:				
Personnel Services	744,180	744,180	689,375	54,805
General Operating	800	1,100	600	500
Contractual Services	205,408	206,463	143,442	63,021
Materials and Supplies	235,270	235,145	211,815	23,330
Total Expenditures	1,185,658	1,186,888	1,045,232	141,656
Excess (Deficiency) of Revenues Over (Under) Expenditures	(201,158)	(202,388)	(43,407)	158,981
Other Financing Sources (Uses):				
Transfers In	210,000	210,000	0	(210,000)
Total Other Financing Sources (Uses)	210,000	210,000	0	(210,000)
Net Change in Fund Balance	8,842	7,612	(43,407)	(51,019)
Fund Balance at Beginning of Year	91,894	91,894	91,894	0
Prior Year Encumbrances	21,622	21,622	21,622	0
Fund Balance at End of Year	$ 122,358	$ 121,128	$ 70,109	$ (51,019)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Special Revenue – Police and Fire Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	$ 1,190,738	$ 1,190,738	$ 3,540,527	$ 2,349,789
Other Local Taxes	226,000	226,000	207,034	(18,966)
State Shared Taxes and Permits	56,365	56,365	49,264	(7,101)
Intergovernmental Grants	112,000	112,000	94,957	(17,043)
Charges for Services	1,670,950	1,600,950	1,585,130	(15,820)
Fines, Costs, Forfeitures, Licenses and Permits	5,600	5,600	12,211	6,611
Miscellaneous Receipts and Reimbursements, Including Interest	84,083	84,083	113,537	29,454
Total Revenues	3,345,736	3,275,736	5,602,660	2,326,924
Expenditures:				
Public Safety - Current:				
Personnel Services	9,433,773	9,434,023	9,019,166	414,857
General Operating	73,390	64,902	44,127	20,775
Contractual Services	960,301	974,316	742,459	231,857
Materials and Supplies	253,570	264,268	205,501	58,767
Total Public Safety	10,721,034	10,737,509	10,011,253	726,256
Capital Outlay:				
Capital Improvements	176,383	222,205	183,872	38,333
Debt Service:				
Principal Retirement	264,525	263,317	263,315	2
Interest and Fiscal Charges	43,760	44,968	44,967	1
Total Expenditures	11,205,702	11,267,999	10,503,407	764,592
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,859,966)	(7,992,263)	(4,900,747)	3,091,516
Other Financing Sources (Uses):				
Transfers In	9,650,000	9,650,000	7,132,296	(2,517,704)
Total Other Financing Sources (Uses)	9,650,000	9,650,000	7,132,296	(2,517,704)
Net Change in Fund Balance	1,790,034	1,657,737	2,231,549	573,812
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	$ 1,790,034	$ 1,657,737	$ 2,231,549	$ 573,812

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Capital Projects – Capital Improvements Fund For the Year Ended December 31, 2010

CAPITAL IMPROVEMENTS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 50,000	$ 50,000	$ 38,016	$ (11,984)
Intergovernmental Grants	1,692,702	1,692,702	496,338	(1,196,364)
Charges for Services	0	0	800	800
Miscellaneous Receipts and Reimbursements Including Interest	201,132	201,132	100,577	(100,555)
Total Revenues	1,943,834	1,943,834	635,731	(1,308,103)
Expenditures:				
Capital Outlay:				
Contractual Services	630,124	702,125	563,548	138,577
Materials and Supplies	90,000	90,000	19,502	70,498
Capital Improvements	2,051,077	2,063,618	1,420,521	643,097
Debt Service:				
Principal Retirement	86,241	85,972	85,969	3
Interest and Fiscal Charges	12,248	12,517	12,516	1
Total Expenditures	2,869,690	2,954,232	2,102,056	852,176
Excess (Deficiency) of Revenues Over (Under) Expenditures	(925,856)	(1,010,398)	(1,466,325)	(455,927)
Fund Balance at Beginning of Year	1,253,037	1,253,037	1,253,037	0
Prior Year Encumbrances	120,406	120,406	120,406	0
Fund Balance at End of Year	$ 447,587	$ 363,045	$ (92,882)	$ (455,927)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

RECREATION SPECIAL

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipts and Reimbursements, Including Interest	$ 0	$ 0	$ 1,500	$ 1,500
Total Revenues	0	0	1,500	1,500
Expenditures:				
Recreation - Current:				
Contractual Services	0	1,500	1,500	0
Total Expenditures	0	1,500	1,500	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(1,500)	0	1,500
Fund Balance at Beginning of Year	2,915	2,915	2,915	0
Fund Balance at End of Year	$ 2,915	$ 1,415	$ 2,915	$ 1,500

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

INDIGENT DRIVER ALCOHOL TREATMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 22,000	$ 22,000	$ 43,074	$ 21,074
Miscellaneous Receipts and Reimbursements, Including Interest	10,000	10,000	5,582	(4,418)
Total Revenues	32,000	32,000	48,656	16,656
Expenditures:				
Public Safety - Current:				
Contributions	50,000	50,000	50,000	0
Total Expenditures	50,000	50,000	50,000	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,000)	(18,000)	(1,344)	16,656
Fund Balance at Beginning of Year	325,366	325,366	325,366	0
Fund Balance at End of Year	$ 307,366	$ 307,366	$ 324,022	$ 16,656

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

LAW ENFORCEMENT AND EDUCATION

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 2,000	$ 2,000	$ 1,070	$ (930)
Miscellaneous Receipts and Reimbursments, Including Interest	1,200	1,200	705	(495)
Total Revenues	3,200	3,200	1,775	(1,425)
Expenditures:				
Public Safety - Current:				
Contractual Services	7,000	5,850	800	5,050
Materials and Supplies	7,000	8,150	7,250	900
Capital Outlay	10,000	10,000	6,250	3,750
Total Expenditures	24,000	24,000	14,300	9,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,800)	(20,800)	(12,525)	8,275
Fund Balance at Beginning of Year	40,867	40,867	40,867	0
Fund Balance at End of Year	$ 20,067	$ 20,067	$ 28,342	$ 8,275

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

STATE ROUTE REPAIR

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 80,000	$ 80,000	$ 80,792	$ 792
Miscellaneous Receipts and Reimbursements, Including Interest	2,200	2,200	1,969	(231)
Total Revenues	82,200	82,200	82,761	561
Expenditures:				
Highways and Streets - Current:				
Contractual Services	57,676	58,545	27,721	30,824
Materials and Supplies	83,300	83,300	40,317	42,983
Total Expenditures	140,976	141,845	68,038	73,807
Excess (Deficiency) of Revenues Over (Under) Expenditures	(58,776)	(59,645)	14,723	74,368
Fund Balance at Beginning of Year	59,787	59,787	59,787	0
Prior Year Encumbrances	35,757	35,757	35,757	0
Fund Balance at End of Year	$ 36,768	$ 35,899	$ 110,267	$ 74,368

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

CITY MOTOR VEHICLE LICENSE TAX

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 170,000	$ 170,000	$ 166,499	$ (3,501)
Miscellaneous Receipts and Reimbursements, including Interest	4,000	4,000	46,544	42,544
Total Revenues	174,000	174,000	213,043	39,043
Expenditures:				
Highways and Streets - Current:				
Capital Outlay	150,000	150,000	0	150,000
Debt Service:				
Principal Retirement	21,450	311,850	311,850	0
Interest and Fiscal Charges	17,267	17,267	17,174	93
Total Expenditures	188,717	479,117	329,024	150,093
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,717)	(305,117)	(115,981)	189,136
Other Financing Sources (Uses):				
Sale of Bonds	0	290,400	298,656	8,256
Total Other Financing Sources (Uses)	0	290,400	298,656	8,256
Net Change in Fund Balance	(14,717)	(14,717)	182,675	197,392
Fund Balance at Beginning of Year	95,537	95,537	95,537	0
Fund Balance at End of Year	$ 80,820	$ 80,820	$ 278,212	$ 197,392

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

COUNTY MOTOR VEHICLE LICENSE TAX

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 97,972	$ 97,972	$ 97,972	$ 0
Miscellaneous Receipt and Reimbursements, Including Interest	67,120	67,120	9,632	(57,488)
Total Revenues	165,092	165,092	107,604	(57,488)
Expenditures:				
Highways and Streets - Current:				
Capital Outlay	0	24,123	24,123	0
Total Expenditures	0	24,123	24,123	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	165,092	140,969	83,481	(57,488)
Other Financing Sources (Uses):				
Advances Out	(68,000)	(68,000)	(68,000)	0
Total Other Financing Sources (Uses)	(68,000)	(68,000)	(68,000)	0
Net Change in Fund Balance	97,092	72,969	15,481	(57,488)
Fund Balance at Beginning of Year	(23,964)	(23,964)	(23,964)	0
Prior Year Encumbrances	24,123	24,123	24,123	0
Fund Balance at End of Year	$ 97,251	$ 73,128	$ 15,640	$ (57,488)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

SPECIAL MISCELLANEOUS IMPROVEMENTS

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipts and Reimbursements, Including Interest	$ 97,000	$ 97,000	$ 97,000	$ 0
Total Revenues	97,000	97,000	97,000	0
Expenditures:				
General Government - Current:				
Personnel Services	42,714	42,714	38,277	4,437
Materials and Supplies	6,000	6,000	2,302	3,698
Total Expenditures	48,714	48,714	40,579	8,135
Excess (Deficiency) of Revenues Over (Under) Expenditures	48,286	48,286	56,421	8,135
Fund Balance at Beginning of Year	28,290	28,290	28,290	0
Prior Year Encumbrances	27	27	27	0
Fund Balance at End of Year	$ 76,603	$ 76,603	$ 84,738	$ 8,135

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

TAX INCREMENT EQUIVALENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 245,000	$ 245,000	$ 156,169	$ (88,831)
Total Revenues	245,000	245,000	156,169	(88,831)
Expenditures:				
General Government - Current:				
Contractual Services	149,500	149,500	149,435	65
Total Expenditures	149,500	149,500	149,435	65
Excess (Deficiency) of Revenues Over (Under) Expenditures	95,500	95,500	6,734	(88,766)
Fund Balance at Beginning of Year	161,254	161,254	161,254	0
Fund Balance at End of Year	$ 256,754	$ 256,754	$ 167,988	$ (88,766)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

911 FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 140,000	$ 140,000	$ 144,278	$ 4,278
Miscellaneous Receipts and Reimbursements, Including Interest	0	0	5,590	5,590
Total Revenues	140,000	140,000	149,868	9,868
Expenditures:				
Public Safety - Current:				
Personnel Services	111,290	111,290	110,328	962
Total Expenditures	111,290	111,290	110,328	962
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,710	28,710	39,540	10,830
Other Financing Sources (Uses):				
Transfers In	330,000	330,000	326,775	(3,225)
Total Other Financing Sources (Uses)	330,000	330,000	326,775	(3,225)
Net Change in Fund Balance	358,710	358,710	366,315	7,605
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	$ 358,710	$ 358,710	$ 366,315	$ 7,605

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

LAW ENFORCEMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 40,660	$ 40,660	$ 24,669	$ (15,991)
Miscellaneous Receipts and Reimbursements, Including Interest	176,151	176,151	267,583	91,432
Total Revenues	216,811	216,811	292,252	75,441
Expenditures:				
Public Safety - Current:				
Personnel Services	84,345	84,345	49,261	35,084
Contractual Services	40,000	75,760	39,754	36,006
Materials and Supplies	34,124	32,864	23,870	8,994
Capital Outlay	423,125	423,125	324,475	98,650
Total Expenditures	581,594	616,094	437,360	178,734
Excess (Deficiency) of Revenues Over (Under) Expenditures	(364,783)	(399,283)	(145,108)	254,175
Fund Balance at Beginning of Year	548,675	548,675	548,675	0
Prior Year Encumbrances	34,500	34,500	34,500	0
Fund Balance at End of Year	$ 218,392	$ 183,892	$ 438,067	$ 254,175

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

DRUG LAW ENFORCEMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 16,000	$ 16,000	$ 5,068	$ (10,932)
Miscellaneous Receipts and Reimbursements, Including Interest	650	650	686	36
Total Revenues	16,650	16,650	5,754	(10,896)
Expenditures:				
Public Safety - Current:				
Contractual Services	16,000	16,000	0	16,000
Materials and Supplies	10,000	10,000	800	9,200
Refunds	14,631	14,631	0	14,631
Total Expenditures	40,631	40,631	800	39,831
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,981)	(23,981)	4,954	28,935
Fund Balance at Beginning of Year	35,601	35,601	35,601	0
Fund Balance at End of Year	$ 11,620	$ 11,620	$ 40,555	$ 28,935

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

MUNICIPAL COURT VICTIM

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 121,051	$ 123,051	$ 139,610	$ 16,559
Fines, Costs, Forfeitures, Licenses and Permits	42,000	42,000	40,447	(1,553)
Miscellaneous Receipts and Reimbursements, Including Interest	300	300	325	25
Total Revenues	163,351	165,351	180,382	15,031
Expenditures:				
General Government - Current:				
Personnel Services	202,157	201,733	201,585	148
General Operating	2,300	1,055	0	1,055
Contractual Services	5,731	8,160	6,784	1,376
Materials and Supplies	2,000	7,866	7,357	509
Total Expenditures	212,188	218,814	215,726	3,088
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,837)	(53,463)	(35,344)	18,119
Other Financing Sources (Uses):				
Transfers In	53,000	53,000	53,000	0
Total Other Financing Sources (Uses)	53,000	53,000	53,000	0
Net Change in Fund Balance	4,163	(463)	17,656	18,119
Fund Balance at Beginning of Year	620	620	620	0
Prior Year Encumbrances	10	10	10	0
Fund Balance at End of Year	$ 4,793	$ 167	$ 18,286	$ 18,119

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Debt Service Fund For the Year Ended December 31, 2010

DEBT SERVICE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 76,000	$ 76,000	$ 69,012	$ (6,988)
State Shares Taxes and Permits	13,745	13,745	15,764	2,019
Miscellaneous Receipts and Reimbursements, Including Interest	900	900	772	(128)
Total Revenues	90,645	90,645	85,548	(5,097)
Expenditures:				
Public Safety:				
Police and Fire Pension				
Contractual Services	750	750	600	150
Total Public Safety	750	750	600	150
Highways and Streets:				
Streets				
Contractual Services	750	45,750	43,546	2,204
Total Highways and Streets	750	45,750	43,546	2,204
Debt Service:				
Principal Retirement	43,550	633,150	633,150	0
Interest and Fiscal Charges	35,057	35,057	34,868	189
Total Expenditures	80,107	714,707	712,164	2,543
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,538	(624,062)	(626,616)	(2,554)
Other Financing Sources (Uses):				
Proceeds from Sale of Bonds	0	629,600	628,875	(725)
Total Other Financing Sources (Uses)	0	629,600	628,875	(725)
Net Change in Fund Balance	10,538	5,538	2,259	(3,279)
Fund Balance at Beginning of Year	33,894	33,894	33,894	0
Fund Balance at End of Year	$ 44,432	$ 39,432	$ 36,153	$ (3,279)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Capital Projects Funds For the Year Ended December 31, 2010

MUNICIPAL COURT CAPITAL IMPROVEMENTS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 86,000	$ 86,000	$ 93,661	$ 7,661
Miscellaneous Receipts and Reimbursements, Including Interest	17,700	17,700	8,206	(9,494)
Total Revenues	103,700	103,700	101,867	(1,833)
Expenditures:				
Capital Outlay:				
Contractual Services	118,500	112,239	86,141	26,098
Materials and Supplies	11,625	21,625	14,619	7,006
Capital Improvements	67,530	77,855	56,913	20,942
Debt Service:				
Principal Retirement	21,433	21,366	21,363	3
Interest and Fiscal Charges	3,044	3,111	3,110	1
Total Expenditures	222,132	236,196	182,146	54,050
Excess (Deficiency) of Revenues Over (Under) Expenditures	(118,432)	(132,496)	(80,279)	52,217
Fund Balance at Beginning of Year	463,887	463,887	463,887	0
Prior Year Encumbrances	16,833	16,833	16,833	0
Fund Balance at End of Year	$ 362,288	$ 348,224	$ 400,441	$ 52,217

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Capital Projects Funds For the Year Ended December 31, 2010

ISSUE 2 FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 1,287,928	$ 1,287,928	$ 227,093	$ (1,060,835)
Total Revenues	1,287,928	1,287,928	227,093	(1,060,835)
Expenditures:				
Capital Outlay:				
Capital Improvements	1,036,000	1,287,928	251,928	1,036,000
Total Expenditures	1,036,000	1,287,928	251,928	1,036,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	251,928	0	(24,835)	(24,835)
Fund Balance at Beginning of Year	(251,010)	(251,010)	(251,010)	0
Prior Year Encumbrances	251,928	251,928	251,928	0
Fund Balance at End of Year	$ 252,846	$ 918	$ (23,917)	$ (24,835)

Nonmajor Enterprise Funds

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

Loan Fund

In 1983, the City assumed all assets, liabilities and loan commitments of Xenia Environmental Neighborhood Improvement Association, Inc. (X.E.N.I.A., Inc.). The City is collecting outstanding loans. Net income and loan repayments are used to finance an economic development project managed by the Xenia Economic Growth Corporation.

Parking Revenue Fund

To account for parking enforcement and the rental of parking lots owned by the City.

CDBG and UDAG Revolving Loan Fund

To account for monies received from the federal government under Community Development Block Grant (CDBG) and Urban Development Action Grant (UDAG) programs. The monies are used for economic development loans. Net income and loan repayments are used for similar economic development activities.

Housing Rehabilitation Loan Fund

To account for monies received from the federal government under Community Development Block Grant program. The monies are used for housing rehabilitation mortgage grants and low interest loans, net income and loan repayments will be used for similar activities.

Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2010

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan	Housing Rehabilitation Loan	Total Nonmajor Enterprise Funds
Assets:					
Current Assets:					
Cash and cash equivalents	$ 9,239	$ 1,279	$ 25,001	$ 151,081	$ 186,600
Investments	14,201	1,964	38,428	232,230	286,823
Receivables:					
Loans	0	0	0	10,975	10,975
Accrued interest	106	0	238	1,650	1,994
Grants	0	0	75,521	26,609	102,130
Prepaid items	143	251	0	0	394
Total Current Assets	23,689	3,494	139,188	422,545	588,916
Noncurrent Assets:					
Unrestricted:					
Loans receivable (net of current)	0	0	46,303	377,163	423,466
Capital Assets (net of accumulated depreciation)	0	97,810	34,396	21,905	154,111
Total Noncurrent Assets	0	97,810	80,699	399,068	577,577
Total Assets	$ 23,689	$ 101,304	$ 219,887	$ 821,613	$ 1,166,493
Liabilities:					
Current Liabilities:					
Accounts payable	$ 0	$ 0	$ 0	$ 14,268	$ 14,268
Accrued payroll	141	2,867	0	163	3,171
Compensated Absences	51	1,448	0	105	1,604
Total Current Liabilities	192	4,315	0	14,536	19,043
Noncurrent Liabilities					
Compensated Absences	269	7,603	0	550	8,422
Total Noncurrent Liabilities	269	7,603	0	550	8,422
Total Liabilities	461	11,918	0	15,086	27,465
Net Assets:					
Invested in Capital Assets, net of debt	0	97,810	34,396	21,905	154,111
Unrestricted	23,228	(8,424)	185,491	784,622	984,917
Total Net Assets	$ 23,228	$ 89,386	$ 219,887	$ 806,527	$ 1,139,028

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2010

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan	Housing Rehabilitation Loan	Total Nonmajor Enterprise Funds
Operating revenues:					
Charges for services	$ 0	$ 54,350	$ 0	$ 99	$ 54,449
Operating expenses:					
Personnel services	3,284	64,626	0	4,003	71,913
General operating	0	0	2,252	0	2,252
Contractual services	476	4,435	22,370	83,903	111,184
Materials and supplies	0	1,695	2,201	0	3,896
Non-governmental	0	0	29,753	24,487	54,240
Total expenses	3,760	70,756	56,576	112,393	243,485
Operating income (loss)	(3,760)	(16,406)	(56,576)	(112,294)	(189,036)
Non-operating revenues:					
Interest revenue	349	6	805	4,919	6,079
Intergovernmental	0	0	98,565	107,114	205,679
Total Non-operating revenue	349	6	99,370	112,033	211,758
Income (loss) before operating transfers	(3,411)	(16,400)	42,794	(261)	22,722
Transfers					
Transfers in	0	16,000	0	0	16,000
Transfers out	0	0	(15,310)	0	(15,310)
Total Transfers and Contributions	0	16,000	(15,310)	0	690
Change in Net Assets	(3,411)	(400)	27,484	(261)	23,412
Net assets, beginning of year, as restated	26,639	89,786	192,403	806,788	1,115,616
Net assets, end of year	$ 23,228	$ 89,386	$ 219,887	$ 806,527	$ 1,139,028

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2010

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan
Cash Flows from Operating Activities:			
Cash Received from Customers	$0	$54,351	$0
Cash Payments for Goods and Services	(434)	(12,844)	(48,858)
Cash Payments to Employees	(3,255)	(63,393)	0
Net Cash Used by Operating Activities	(3,689)	(21,886)	(48,858)
Cash Flows from Noncapital Financing Activities:			
Transfers In from Other Funds	0	16,000	0
Net Cash Provided (Used) by Noncapital Financing Activities	0	16,000	0
Cash Flows from Capital and Related Financing Activities:			
Intergovernmental Grants	0	0	113,000
Acquisition and Construction of Assets	0	0	(49,706)
Net Cash Provided by Capital and Related Financing Activities	0	0	63,294
Cash Flows from Investing Activities:			
Sale of Investments	6,613	5,160	0
Purchase of Investments	0	0	(1,253)
Receipts of Interest	440	0	1,305
Net Cash Provided by Investing Activities	7,053	5,160	52
Net Increase (Decrease) in Cash and Cash Equivalents	3,364	(726)	14,488
Cash and Cash Equivalents at Beginning of Year	5,875	2,005	10,513
Cash and Cash Equivalents at End of Year	$9,239	$1,279	$25,001

Housing Rehabilitation Loan	Total Other Enterprise Funds
$2,792	$57,143
(69,635)	(131,771)
(3,977)	(70,625)
(70,820)	(145,253)
0	16,000
0	16,000
80,505	193,505
(21,905)	(71,611)
58,600	121,894
70,965	82,738
0	(1,253)
6,719	8,464
77,684	89,949
65,464	82,590
85,617	104,010
$151,081	$186,600

(Continued)

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2010

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:			
Operating Loss	($3,760)	($16,406)	($56,576)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:			
Changes in Assets and Liabilities:			
Decrease in Principal Receivable	0	0	7,718
Decrease in Prepaid Items	42	53	0
Increase (Decrease) in Accounts Payable	0	(6,766)	0
Increase in Accrued Payroll	23	322	0
Increase in Compensated Absences Payable	6	911	0
Total Adjustments	71	(5,480)	7,718
Net Cash Used by Operating Activities	($3,689)	($21,886)	($48,858)

Housing Rehabilitation Loan	Total Other Enterprise Funds
($112,294)	($189,036)
27,180	34,898
0	95
14,268	7,502
19	364
7	924
41,474	43,783
($70,820)	($145,253)

Internal Service Funds

These funds are used to account for the financing of goods or services provided by one department to other departments of the City, on a cost-reimbursement basis.

Utility Billing Fund

To account for utility billing services provided to the water, sewer and sanitation enterprise funds of the City.

City Garage Fund

To account for the monies received from other departments to cover the cost of servicing the vehicles of the City departments.

Combining Statement of Net Assets
Internal Service Funds
December 31, 2010

	Utility Billing	City Garage	Total Internal Service Funds
Assets:			
Current Assets:			
Cash and cash equivalents	$ 35,553	$ 18,870	$ 54,423
Investments	54,652	29,005	83,657
Receivables:			
Accounts	8,846	5,470	14,316
Inventories	0	54,829	54,829
Prepaid items	519	3,316	3,835
Total Current Assets	99,570	111,490	211,060
Noncurrent Assets:			
Unrestricted:			
Capital Assets (net of accumulated depreciation)	20,081	33,954	54,035
Total Noncurrent Assets	20,081	33,954	54,035
Total Assets	119,651	145,444	265,095
Liabilities:			
Current Liabilities:			
Accounts payable	8,183	31,916	40,099
Accrued payroll	0	6,325	6,325
Interfund payable	0	36,056	36,056
Compensated Absences	0	4,164	4,164
Total Current Liabilities	8,183	78,461	86,644
Noncurrent Liabilities			
Compensated Absences	0	21,861	21,861
Total Noncurrent Liabilities	0	21,861	21,861
Total Liabilities	8,183	100,322	108,505
Net Assets:			
Invested in Capital Assets, net of debt	20,081	33,954	54,035
Unrestricted	91,387	11,168	102,555
Total Net Assets	$ 111,468	$ 45,122	$ 156,590

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2010

	Utility Billing	City Garage	Total Internal Service Funds
Operating revenues:			
Charges for services	$ 173,686	$ 622,042	$ 795,728
Operating expenses:			
Personnel services	0	155,829	155,829
General operating	1,099	1,126	2,225
Contractual services	90,886	110,570	201,456
Materials and supplies	6,368	366,278	372,646
Depreciation	0	2,102	2,102
Non-governmental	238	42	280
Total expenses	98,591	635,947	734,538
Operating income (loss)	75,095	(13,905)	61,190
Non-operating revenues:			
Other	0	1,575	1,575
Total Non-operating revenue	0	1,575	1,575
Change in Net Assets	75,095	(12,330)	62,765
Net assets, beginning of year	36,373	57,452	93,825
Net assets, end of year	$ 111,468	$ 45,122	$ 156,590

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2010

	Utility Billing	City Garage	Totals
Cash Flows from Operating Activities:			
Cash Received from Interfund Services Provided	$164,840	$621,380	$786,220
Cash Payments for Goods and Services	(97,700)	(481,139)	(578,839)
Cash Payments to Employees	0	(161,053)	(161,053)
Net Cash Provided (Used) by Operating Activities	67,140	(20,812)	46,328
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Assets	(20,081)	0	(20,081)
Net Cash Provided (Used) by Capital and Related Financing Activities	(20,081)	0	(20,081)
Cash Flows from Investing Activities:			
Sale of Investments	0	24,573	24,573
Purchase of Investments	(21,043)	0	(21,043)
Net Cash Provided (Used) by Investing Activities	(21,043)	24,573	3,530
Net Increase in Cash and Cash Equivalents	26,016	3,761	29,777
Cash and Cash Equivalents at Beginning of Year	9,537	15,109	24,646
Cash and Cash Equivalents at End of Year	$35,553	$18,870	$54,423
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$75,095	($13,905)	$61,190
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	0	2,102	2,102
Income - Other Nonoperating	239	1,616	1,855
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(8,846)	(2,237)	(11,083)
Increase in Prepaid Items	(353)	(750)	(1,103)
Increase in Inventory	0	(8,790)	(8,790)
Increase in Accounts Payable	1,005	6,376	7,381
Increase in Accrued Payroll	0	906	906
Decrease in Compensated Absences	0	(6,130)	(6,130)
Total Adjustments	(7,955)	(6,907)	(14,862)
Net Cash Provided (Used) by Operating Activities	$67,140	($20,812)	$46,328

Fiduciary Funds

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

Agency Funds

Municipal Court – Traffic and Criminal Funds

The Municipal Court is considered part of the reporting entity of the City. The Court handles traffic, criminal, civil and small claims cases for the City of Xenia and certain other cities and townships in Greene County. An elected judge appoints the Clerk of Courts who deposits and controls undistributed receipts (principally posted bonds). The City, however, controls the fiscal operations of the Court, reviews and approves budget requests and amendments, provides space and owns all property used by the Court. The general fund includes Court operations which are required by Ohio law to be paid by the City; the agency fund includes undistributed receipts held for entities and individuals outside the City's reporting entity.

Municipal Court – Civil and Small Claims Funds

The Municipal Court is considered part of the reporting entity of the City. The Court handles traffic, criminal, civil and small claims cases for the City of Xenia and certain other cities and townships in Greene County. An elected judge appoints the Clerk of Courts who deposits and controls undistributed receipts (principally posted bonds). The City, however, controls the fiscal operations of the Court, reviews and approves budget requests and amendments, provides space and owns all property used by the Court. The general fund includes Court operations which are required by Ohio law to be paid by the City; the agency fund includes undistributed receipts held for entities and individuals outside the City's reporting entity.

Imprest Cash Fund

To account for petty cash.

Insurance Deposit Fund

This fund is used to account for assets held by the City for citizens to ensure that fire damaged property is cleaned up. The authority for this is found in Section 3929.86(D) of the Ohio Revised Code.

Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2010

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
Municipal Court - Traffic and Criminal:				
Assets:				
Cash and Cash Equivalents	$195,181	$1,185,366	($1,210,143)	$170,404
Total Assets	$195,181	$1,185,366	($1,210,143)	$170,404
Liabilities:				
Accounts Payable	$78,865	$842,174	($863,958)	$57,081
Restricted Deposits	116,316	343,192	(346,185)	113,323
Total Liabilities	$195,181	$1,185,366	($1,210,143)	$170,404
Municipal Court - Civil and Small Claims:				
Assets:				
Cash and Cash Equivalents	$8,535	$732,350	($731,702)	$9,183
Total Assets	$8,535	$732,350	($731,702)	$9,183
Liabilities:				
Accounts Payable	$6,224	$730,917	($729,269)	$7,872
Restricted Deposits	2,311	1,432	(2,432)	1,311
Total Liabilities	$8,535	$732,349	($731,701)	$9,183
Imprest Cash:				
Assets:				
Cash and Cash Equivalents	$2,000	$0	$0	$2,000
Total Assets	$2,000	$0	$0	$2,000
Liabilities:				
Restricted Deposits	$2,000	$0	$0	$2,000
Total Liabilities	$2,000	$0	$0	$2,000
Insurance Deposit:				
Assets:				
Cash and Cash Equivalents	$0	$12,020	($12,020)	$0
Total Assets	$0	$12,020	($12,020)	$0
Liabilities:				
Restricted Deposits	$0	$12,020	($12,020)	$0
Total Liabilities	$0	$12,020	($12,020)	$0
Totals - All Agency Funds:				
Assets:				
Cash and Cash Equivalents	$205,716	$1,929,736	($1,953,865)	$181,587
Total Assets	$205,716	$1,929,736	($1,953,865)	$181,587
Liabilities:				
Accounts Payable	$85,089	$1,573,091	($1,593,227)	$64,953
Restricted Deposits	120,627	356,644	(360,637)	116,634
Total Liabilities	$205,716	$1,929,735	($1,953,864)	$181,587

Capital Assets Used In The Operation Of Governmental Funds

Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
December 31, 2010

Capital Assets:		
Land	$	16,220,607
Contruction in Progress		685,664
Subtotal - Non-depreciable Assets		16,906,271
Land Improvements		1,343,845
Building and Improvements		6,741,464
Machinery and Equipment		8,229,976
Infrastructure		15,247,920
Subtotal - Depreciable Assets net of Depreciation		31,563,205
Total Capital Assets	$	48,469,476
Investment in Capital Assets by Source:		
Capital Projects Funds:		
Various Revenue Sources - (Pre-1983 Assets)	$	8,715,714
General Revenues		37,961,006
Special Revenue Funds		1,107,092
Total Capital Assets		47,783,812
Construction in Progress		685,664
Total Investment in Capital Assets	$	48,469,476

Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2010

Function and Activity	Land	Land Improvements	Buildings
General Government:			
Municipal Court	$ 156,550	$ 0	$ 18,052
Law Director	0	0	0
Finance	0	0	0
Income Tax	0	0	0
Municipal Building and General Services	102,580	0	2,786,097
Data Processing	0	0	0
Total General Government	259,130	0	2,804,149
Public Safety:			
Police	0	0	532,780
Fire	59,540	17,479	700,778
Homeland Security/Risk Management	0	0	0
Construction Inspection	0	0	0
Engineering	0	0	0
Total Public Safety	59,540	17,479	1,233,558
City Wide:			
Health	0	0	0
Highways and Streets	12,174,397	309,791	91,818
Community Development	2,634,940	16,963	510,169
Recreation	844,230	899,138	1,022,258
Sewer Service	0	0	0
Sanitation Service	234,010	0	0
Garage	14,360	100,474	1,079,512
Total City Wide	15,901,937	1,326,366	2,703,757
Total Capital Assets	16,220,607	1,343,845	6,741,464
Less: Accumulated Depreciation	0	(708,299)	(2,676,570)
Net Capital Assets	$ 16,220,607	$ 635,546	$ 4,064,894
Construction in Progress			
Total Capital Assets			

Machinery and Equipment	Infratructure	Total
$ 253,636	$ 0	$ 428,238
7,999	0	7,999
202,460	0	202,460
12,633	0	12,633
307,315	0	3,195,992
476,511	0	476,511
1,260,554	0	4,323,833
1,229,937	0	1,762,717
3,376,104	0	4,153,901
127,433	0	127,433
34,508	0	34,508
21,375	0	21,375
4,789,357	0	6,099,934
14,046	0	14,046
1,372,498	15,222,920	29,171,424
22,142	0	3,184,214
631,501	25,000	3,422,127
9,851	0	9,851
0	0	234,010
130,027	0	1,324,373
2,180,065	15,247,920	37,360,045
8,229,976	15,247,920	47,783,812
(4,306,389)	(5,584,932)	(13,276,190)
$ 3,923,587	$ 9,662,988	34,507,622
		685,664
		$ 35,193,286

Capital Assets Used in the Operation of Governmental Funds Schedule Changes by Function and Activity For Year Ended December 31, 2010

Function and Activity	December 31, 2009	Additions	Deductions	December 31, 2010
General Government:				
Municipal Court	$410,285	$25,053	($7,100)	$428,238
Law Director	7,999	0	0	7,999
Finance	202,460	0	0	202,460
Income Tax	12,633	0	0	12,633
Municipal Building and General Services	3,190,047	5,945	0	3,195,992
Data Processing	470,386	6,125	0	476,511
Total General Government	4,293,810	37,123	(7,100)	4,323,833
Public Safety:				
Police	1,909,242	307,283	(453,808)	1,762,717
Fire	4,153,901	0	0	4,153,901
Homeland Security/Risk Management	127,433	0	0	127,433
Construction Inspection	34,508	0	0	34,508
Engineering	21,375	0	0	21,375
Total Public Safety	6,246,459	307,283	(453,808)	6,099,934
City Wide:				
Health	14,046	0	0	14,046
Highways and Streets	29,076,321	305,736	(210,633)	29,171,424
Community Development	3,184,214	0	0	3,184,214
Recreation	3,484,368	15,310	(77,551)	3,422,127
Sewer Service	9,851	0	0	9,851
Sanitation Service	234,010	0	0	234,010
Garage	1,349,760	9,330	(34,717)	1,324,373
Total City Wide	37,352,570	330,376	(322,901)	37,360,045
Total Capital Assets	47,892,839	674,782	(783,809)	47,783,812
Less: Accumulated Depreciation	(12,919,945)	(1,067,474)	711,229	(13,276,190)
Net Capital Assets	34,972,894	(392,692)	(72,580)	34,507,622
Construction in Progress	273,106	491,461	(78,903)	685,664
Total Capital Assets	$35,246,000	$98,769	($151,483)	$35,193,286

Statistical Section

XENIA, OHIO

18 03

CITY OF HOSPITALITY

STATISTICAL TABLES

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

Contents

Financial Trends S 2 – S 11

These schedules contain trend information to help the reader understand how the City's financial position has changed over time.

Revenue Capacity S 12 – S 15

These schedules contain information to help the reader understand and assess the factors affecting the City's ability to generate its most significant local revenue sources, the income tax.

Debt Capacity S 16 – S 23

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Economic and Demographic Information S 24 – S 27

These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

Operating Information S 28 – S 37

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources Note:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

City of Xenia

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

	2002	2003	2004	2005
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	$11,480,035	$33,083,163	$33,210,938	$34,165,799
Restricted	5,794,172	3,748,091	7,174,753	4,210,533
Unrestricted	2,098,432	3,694,525	946,718	4,303,901
Total Governmental Activities Net Assets	$19,372,639	$40,525,779	$41,332,409	$42,680,233
Business-type Activities:				
Invested in Capital Assets, Net of Related Debt	$14,970,070	$14,518,147	$14,640,414	$14,508,761
Restricted	0	0	0	0
Unrestricted	4,477,597	4,205,604	4,738,569	5,292,909
Total Business-type Activities Net Assets	$19,447,667	$18,723,751	$19,378,983	$19,801,670
Primary Government:				
Invested in Capital Assets, Net of Related Debt	$26,450,105	$47,601,310	$47,851,352	$48,674,560
Restricted	5,794,172	3,748,091	7,174,753	4,210,533
Unrestricted	6,576,029	7,900,129	5,685,287	9,596,810
Total Primary Government Net Assets	$38,820,306	$59,249,530	$60,711,392	$62,481,903

Source: City Finance Director's Office

2006	2007	2008	2009	2010
$35,169,467	$29,833,471	$31,133,709	$32,711,191	$33,054,119
4,946,554	5,272,948	5,630,788	4,179,524	6,100,965
4,307,135	3,872,527	3,792,172	3,933,236	2,692,145
$44,423,156	$38,978,946	$40,556,669	$40,823,951	$41,847,229
$14,955,202	$19,755,819	$21,529,277	$21,442,195	$21,637,865
0	0	0	0	178,266
5,538,677	6,502,716	7,409,830	7,538,994	9,830,432
$20,493,879	$26,258,535	$28,939,107	$28,981,189	$31,646,563
$50,124,669	$49,589,290	$52,662,986	$54,153,386	$54,691,984
4,946,554	5,272,948	5,630,788	4,179,524	6,279,231
9,845,812	10,375,243	11,202,002	11,472,230	12,522,577
$64,917,035	$65,237,481	$69,495,776	$69,805,140	$73,493,792

City of Xenia

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

	2002	2003	2004
Expenses			
Governmental Activities:			
General Government	$3,107,951	$3,454,462	$3,275,929
Public Safety	9,990,485	9,937,145	9,902,921
Health	43,564	71,091	54,859
Highways and Streets	1,537,488	1,892,865	2,065,965
Community Development	279,349	319,046	284,235
Recreation	541,558	554,594	461,068
Interest and Fiscal Charges	84,862	98,125	99,891
Total Governmental Activities Expenses	15,585,257	16,327,328	16,144,868
Business-type Activities:			
Water	2,486,774	2,463,686	2,429,236
Sewer	3,472,553	3,543,124	3,375,684
Sanitation	1,423,249	1,448,341	1,428,649
Storm Water	0	0	0
Other Enterprise Funds	413,014	470,153	167,506
Total Business-type Activities Expenses	7,795,590	7,925,304	7,401,075
Total Primary Government Expenses	$23,380,847	$24,252,632	$23,545,943
Program Revenues			
Governmental Activities:			
Charges for Services			
General Government	$1,386,171	$1,382,825	$1,481,682
Public Safety	935,454	1,604,231	1,539,810
Health	40,931	26,160	26,096
Highways and Streets	3,312	1,918	50
Community Development	25,159	25,445	22,161
Recreation	35,831	23,287	19,269
Operating Grants and Contributions	406,583	261,262	272,929
Capital Grants and Contributions	1,989,900	422,765	570,813
Total Governmental Activities Program Revenues	4,823,341	3,747,893	3,932,810

2005	2006	2007	2008	2009	2010
$3,420,815	$3,591,944	$3,609,339	$3,913,536	$3,474,135	$3,577,856
10,011,879	10,948,875	11,119,299	11,372,519	11,984,216	11,311,480
99,731	66,181	63,718	67,910	54,605	306,963
1,392,686	1,854,523	2,284,521	2,054,733	1,952,667	1,801,149
250,539	305,886	345,551	360,443	285,954	247,659
350,140	453,440	521,131	481,111	406,396	284,934
100,015	132,606	134,336	129,250	126,203	104,977
15,625,805	17,353,455	18,077,895	18,379,502	18,284,176	17,635,018
2,527,636	2,700,478	2,688,400	2,845,241	3,110,764	2,980,976
3,626,868	3,769,874	3,968,134	4,187,892	4,191,056	3,883,632
1,451,826	1,555,636	1,711,596	1,643,058	1,644,491	1,577,458
0	0	140,479	164,575	187,640	277,359
525,029	162,529	330,293	385,728	596,196	243,485
8,131,359	8,188,517	8,838,902	9,226,494	9,730,147	8,962,910
$23,757,164	$25,541,972	$26,916,797	$27,605,996	$28,014,323	$26,597,928
$1,472,029	$1,386,743	$1,365,697	$1,676,228	$1,359,765	$1,388,914
1,383,846	1,874,889	1,654,935	2,130,089	1,866,335	2,307,856
0	28,938	27,585	18,740	8,589	19,302
550	6,030	1,040	9,060	4,282	9,337
32,933	29,769	29,384	22,098	19,191	30,452
36,961	25,613	28,957	30,761	20,625	8,914
231,267	233,068	266,159	442,322	253,541	459,403
593,807	1,106,413	533,226	993,095	744,718	1,098,518
3,751,393	4,691,463	3,906,983	5,322,393	4,277,046	5,322,696

(continued)

City of Xenia

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

	2002	2003	2004
Business-type Activities:			
Charges for Services			
Water	2,183,911	2,247,479	2,477,131
Sewer	3,071,346	2,984,362	3,235,225
Sanitation	1,445,382	1,464,831	1,525,558
Storm Water	0	0	0
Other Enterprise Funds	237,785	279,651	82,139
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	1,016,757	200,065	489,541
Total Business-type Activities Program Revenues	7,955,181	7,176,388	7,809,594
Total Primary Government Program Revenues	12,778,522	10,924,281	11,742,404
Net (Expense)/Revenue			
Governmental Activities	(10,761,916)	(12,579,435)	(12,212,058)
Business-type Activities	159,591	(748,916)	408,519
Total Primary Government Net (Expense)/Revenue	($10,602,325)	($13,328,351)	($11,803,539)
General Revenues and Other Changes in Net Assets			
Governmental Activities:			
Income Taxes	$7,594,854	$7,965,860	$7,911,246
Other Local Taxes	1,584,911	1,923,930	1,788,046
Motor Vehicle and Gas Tax	1,381,595	1,013,936	1,636,792
Shared Revenues	1,577,316	1,826,091	1,295,779
Investment Earnings	336,298	113,664	139,560
Miscellaneous	749,596	333,015	275,952
Transfers	(10,744)	(25,000)	0
Loss on Disposal of Capital Assets	(93,414)	0	0
Total Governmental Activities	13,120,412	13,151,496	13,047,375
Business-type Activities:			
Investment Earnings	0	0	0
Transfers	10,744	25,000	0
Loss on Disposal of Capital Assets	(11,266)	0	0
Total Business-type Activities	(522)	25,000	0
Total Primary Government	$13,119,890	$13,176,496	$13,047,375
Change in Net Assets			
Governmental Activities	$2,358,496	$572,061	$835,317
Business-type Activities	159,069	(723,916)	408,519
Total Primary Government Change in Net Assets	$2,517,565	($151,855)	$1,243,836

Source: City Finance Director's Office

2005	2006	2007	2008	2009	2010
2,652,204	2,789,112	3,219,234	3,145,639	3,425,277	3,455,602
3,511,327	3,536,850	4,114,935	4,100,610	4,090,886	4,958,089
1,525,059	1,682,091	1,763,401	1,850,488	1,774,993	1,917,987
0	0	131,161	149,908	144,933	319,870
68,235	83,130	91,956	119,189	87,633	60,528
1,370	0	0	36,459	0	422,209
626,408	846,543	353,157	2,494,773	418,589	205,679
8,384,603	8,937,726	9,673,844	11,897,066	9,942,311	11,339,964
12,135,996	13,629,189	13,580,827	17,219,459	14,219,357	16,662,660
(11,874,412)	(12,661,992)	(14,170,912)	(13,057,109)	(14,007,130)	(12,312,322)
253,244	749,209	834,942	2,670,572	212,164	2,377,054
($11,621,168)	($11,912,783)	($13,335,970)	($10,386,537)	($13,794,966)	($9,935,268)
$8,240,773	$8,604,274	$8,786,104	$8,848,826	$8,318,554	$8,272,340
1,351,473	1,814,053	1,619,664	2,106,148	1,899,658	1,621,492
1,417,159	1,287,033	1,369,889	1,445,405	1,163,541	1,459,124
1,878,121	2,185,128	1,994,721	1,608,619	2,048,476	1,755,690
120,947	261,523	402,797	294,596	264,225	80,055
288,763	302,904	302,915	341,238	409,876	209,174
(75,000)	(50,000)	(5,583,398)	(10,000)	170,082	(62,275)
0	0	0	0	0	0
13,222,236	14,404,915	8,892,692	14,634,832	14,274,412	13,335,600
94,443	0	0	0	0	0
0	50,000	5,583,398	10,000	(170,082)	62,275
75,000	0	0	0	0	0
169,443	50,000	5,583,398	10,000	(170,082)	62,275
$13,391,679	$14,454,915	$14,476,090	$14,644,832	$14,104,330	$13,397,875
$1,347,824	$1,742,923	($5,278,220)	$1,577,723	$267,282	$1,023,278
422,687	799,209	6,418,340	2,680,572	42,082	2,439,329
$1,770,511	$2,542,132	$1,140,120	$4,258,295	$309,364	$3,462,607

City of Xenia

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

	2001	2002	2003	2004
General Fund				
Reserved	$187,791	$164,700	$236,573	$192,182
Unreserved	751,824	568,853	1,065,095	3,868,062
Total General Fund	939,615	733,553	1,301,668	4,060,244
All Other Governmental Funds				
Reserved	1,158,484	1,339,780	203,382	623,976
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	3,619,442	3,461,893	3,548,627	1,066,824
Capital Projects Funds	1,329,582	491,785	1,025,394	1,346,287
Total All Other Governmental Funds	6,107,508	5,293,458	4,777,403	3,037,087
Total Governmental Funds	$7,047,123	$6,027,011	$6,079,071	$7,097,331

Source: City Finance Director's Office

2005	2006	2007	2008	2009	2010
$222,249	$181,258	$255,520	$294,705	$213,890	$167,371
3,516,994	3,412,434	3,175,961	3,913,707	4,286,603	1,875,461
3,739,243	3,593,692	3,431,481	4,208,412	4,500,493	2,042,832
2,262,308	340,493	588,127	953,204	428,075	1,440,549
1,077,043	1,437,656	1,951,198	1,744,102	1,731,786	4,578,277
207,596	2,544,355	2,303,063	2,347,725	1,501,554	740,547
3,546,947	4,322,504	4,842,388	5,045,031	3,661,415	6,759,373
$7,286,190	$7,916,196	$8,273,869	$9,253,443	$8,161,908	$8,802,205

City of Xenia

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

	2001	2002	2003	2004
Revenues:				
Municipal Income Tax	$7,940,618	$7,682,250	$7,856,461	$8,016,918
Other Local Taxes	1,634,514	1,584,911	1,923,930	1,788,046
State Shared Taxes and Permits	3,166,475	3,194,270	2,796,154	2,961,220
Special Assessments	28,571	12,449	12,898	27,037
Intergovernmental Grants	724,365	1,043,448	1,043,078	241,506
Charges for Services	66,113	212,560	817,551	1,508,894
Fines, Costs, Forfeitures, Licenses and Permits	1,402,494	1,333,582	1,309,613	1,359,346
Miscellaneous Receipts and Reimbursements, including Interest	2,165,404	1,851,234	1,194,325	634,984
Total Revenue	17,128,554	16,914,704	16,954,010	16,537,951
Expenditures:				
Current:				
General Government	2,661,868	2,866,097	2,931,042	3,098,492
Public Safety	8,921,217	9,632,474	9,602,273	9,557,428
Health	66,533	42,132	70,285	53,237
Highways and Streets	1,418,896	1,486,189	1,439,115	1,337,651
Community Development	277,850	256,039	299,088	265,626
Recreation	500,504	483,618	470,294	376,688
Capital Outlay	1,622,266	2,948,807	2,663,250	798,494
Debt Service:				
Principal Retirement	78,249	107,247	216,484	190,537
Interest and Fiscal Charges	82,471	85,686	94,497	100,745
Total Expenditures	15,629,854	17,908,289	17,786,328	15,778,898
Excess (Deficiency) of Revenues Over Expenditures	1,498,700	(993,585)	(832,318)	759,053
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	175,050	0	902,170	158,579
General Obligation Bonds Issued	0	0	0	0
Transfers In	4,046,753	4,255,286	4,215,000	1,163,000
Transfers Out	(4,026,352)	(4,280,286)	(4,240,000)	(1,163,000)
Total Other Financing Sources (Uses)	195,451	(25,000)	877,170	158,579
Net Change in Fund Balance	$1,694,151	($1,018,585)	$44,852	$917,632
Debt Service as a Percentage of Noncapital Expenditures	1.16%	1.08%	2.05%	2.01%

Source: City Finance Director's Office

2005	2006	2007	2008	2009	2010
$8,158,020	$8,396,732	$8,764,208	$8,973,379	$8,418,354	$8,262,780
1,235,494	1,762,886	1,786,810	2,106,148	1,899,658	1,619,094
3,174,305	3,425,030	3,552,734	3,479,048	3,296,472	3,097,393
0	0	0	0	0	0
816,668	699,375	808,075	1,333,417	908,950	1,522,973
1,463,158	1,620,614	1,575,315	1,712,640	1,669,891	1,766,578
1,357,391	1,260,496	1,220,823	1,723,130	1,422,179	1,418,432
712,872	1,074,806	1,074,252	1,122,768	909,517	881,195
16,917,908	18,239,939	18,782,217	20,450,530	18,525,021	18,568,445
3,057,658	3,271,162	3,307,934	3,702,693	3,119,824	3,136,271
9,925,722	10,440,937	10,638,670	10,853,395	11,456,004	10,721,657
60,873	62,507	60,524	64,843	51,780	48,257
1,334,299	1,361,864	1,606,466	1,641,621	1,425,152	1,353,816
283,489	289,074	331,927	344,549	289,694	248,432
319,900	361,767	386,229	390,777	319,544	169,228
1,482,509	2,556,380	1,651,163	2,420,322	2,498,161	1,739,237
202,149	255,749	346,055	381,681	433,103	1,315,647
99,416	111,844	134,491	132,540	128,364	112,635
16,766,015	18,711,284	18,463,459	19,932,421	19,721,626	18,845,180
151,893	(471,345)	318,758	518,109	(1,196,605)	(276,735)
97,419	1,126,811	105,419	448,251	190,080	0
0	0	0	0	0	927,531
1,028,459	975,000	1,119,000	694,000	234,000	7,512,071
(1,103,459)	(1,025,000)	(1,200,121)	(704,000)	(247,000)	(7,528,071)
22,419	1,076,811	24,298	438,251	177,080	911,531
$174,312	$605,466	$343,056	$956,360	($1,019,525)	$634,796
2.07%	2.32%	2.72%	2.97%	3.25%	8.06%

City of Xenia

Income Tax Revenues by Source, Governmental Funds
Last Ten Years

Tax year	2001	2002	2003	2004
Income Tax Rate	1.75%	1.75%	1.75%	1.75%
Total Tax Collected	$9,616,613	$7,835,677	$7,775,946	$7,772,336
Income Tax Receipts				
Withholding	7,716,965	6,064,506	5,995,199	6,005,868
Percentage	80.25%	77.40%	77.10%	77.27%
Direct (Individual & Business)	1,899,648	1,771,171	1,780,747	1,766,468
Percentage	19.75%	22.60%	22.90%	22.73%

Note: Estimated Personal Income and Income Tax by Business Type is not available for any of these years.

Source: City Income Tax Department

2005	2006	2007	2008	2009	2010
1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
$8,144,456	$8,574,742	$7,996,915	$8,863,480	$8,263,057	$8,354,222
6,224,137	6,508,901	5,917,884	6,870,315	6,425,740	6,377,354
76.42%	75.91%	74.00%	77.51%	77.76%	76.34%
1,920,319	2,065,841	2,079,031	1,993,165	1,837,317	1,976,868
23.58%	24.09%	26.00%	22.49%	22.24%	23.66%

City of Xenia

Income Tax Collections
Current Year and Four Years Ago

	Calendar Year 2010			
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
$0 - $19,999	6,610	53.55%	$38,370,137	10.83%
20,000 - 49,999	3,227	26.15%	106,859,964	30.17%
50,000 - 74,999	1,306	10.58%	79,396,170	22.42%
75,000 - 99,999	661	5.36%	56,745,488	16.02%
Over 100,000	538	4.36%	72,821,668	20.56%
Total	12,342	100.00%	$354,193,427	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to the City of Xenia	$4,455,807
Taxes Credited to Other Municipalities	1,742,578
	$6,198,385

	Calendar Year 2006			
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
$0 - $19,999	5,917	51.04%	$35,455,795	10.67%
20,000 - 49,999	3,336	28.77%	110,233,208	33.17%
50,000 - 74,999	1,348	11.63%	82,289,203	24.76%
75,000 - 99,999	611	5.27%	52,181,447	15.70%
Over 100,000	382	3.29%	52,216,151	15.70%
Total	11,594	100.00%	$332,375,804	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to the City of Xenia	$5,024,998
Taxes Credited to Other Municipalities	1,622,518
	$6,647,516

Source: City Finance Director's Office
Data is not available prior to 2006.

City of Xenia

Ratio of Outstanding Debt By Type
Last Ten Years

	2001	2002	2003	2004
Governmental Activities (1)				
General Obligation Bonds Payable	$1,360,000	$1,315,000	$1,270,000	$1,220,000
Capital Leases	279,090	216,843	947,529	965,571
Business-type Activities (1)				
Ohio Water Development Authority Loans Payable	$8,780,308	$8,341,594	$7,890,210	$7,425,789
Capital Leases	0	0	0	0
Total Primary Government	$10,419,398	$9,873,437	$10,107,739	$9,611,360
Population (2)				
City of Xenia	24,164	24,164	24,164	24,164
Outstanding Debt Per Capita	$431	$409	$418	$398
Income (3)				
Personal (in thousands)	707,715	729,318	757,590	785,258
Percentage of Personal Income	1.47%	1.35%	1.33%	1.22%

Sources:

(1) City Finance Director's Office
(2) US Bureau of Census, Population Division
(3) US Department of Commerce, Bureau of Economic Analysis information is only available through 2009 for the presentation of 2010 statistics, the City is using the latest information available.
(a) Per Capita Income is only available by County, Total Personal Income is a calculation

2005	2006	2007	2008	2009	2010
$1,170,000	$1,120,000	$1,065,000	$1,005,000	$945,000	$920,000
910,841	1,831,903	1,646,267	1,772,837	1,589,809	1,219,167
$6,947,955	$6,456,316	$5,950,478	$5,430,029	$4,894,544	$6,226,960
0	0	1,782,755	1,697,182	1,607,731	1,514,227
$9,028,796	$9,408,219	$10,444,500	$9,905,048	$9,037,084	$9,880,354
24,164	24,164	24,164	24,164	27,357	25,719
$374	$389	$432	$410	$330	$384
792,096	815,366	815,366	821,286	977,192	902,865
1.14%	1.15%	1.28%	1.21%	0.92%	1.09%

City of Xenia

Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	2001	2002	2003	2004
Population (1)	24,164	24,164	24,164	24,164
Assessed Value (2)	$301,625,369	$296,650,260	$343,118,119	$349,957,342
General Bonded Debt (3)				
General Obligation Bonds	$1,360,000	$1,315,000	$1,270,000	$1,220,000
Resources Available to Pay Principal (4)	$0	$0	$0	$0
Net General Bonded Debt	$1,360,000	$1,315,000	$1,270,000	$1,220,000
Ratio of Net Bonded Debt to Estimated Actual Value	0.45%	0.44%	0.37%	0.35%
Net Bonded Debt per Capita	$56.28	$54.42	$52.56	$50.49

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

2005	2006	2007	2008	2009	2010
24,164	24,164	24,164	24,164	27,357	25,719
$348,140,994	$373,253,479	$374,629,702	$380,225,360	$401,737,343	$401,707,460
$1,170,000	$1,120,000	$1,065,000	$1,005,000	$945,000	$920,000
$0	$0	$0	$0	$0	$0
$1,170,000	$1,120,000	$1,065,000	$1,005,000	$945,000	$920,000
0.34%	0.30%	0.28%	0.26%	0.24%	0.23%
$48.42	$46.35	$44.07	$41.59	$34.54	$35.77

City of Xenia

Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2010

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to the City of Xenia	Amount Applicable to the City of Xenia
Direct:			
City of Xenia	$920,000	100.00%	$920,000
Overlapping:			
Greene County	145,245,593	10.33%	15,003,870
Xenia Community School District	37,954,982	58.87%	22,344,098
Greene County Career Center	166,667	10.38%	17,300
		Subtotal	37,365,268
		Total	$38,285,268

Source: City of Xenia finance Office
Greene County Auditor
Xenia Community Schools
Greene County Career Center

The percentage of overlapping debt applicable to the City of Xenia is calculated by the County Auditor and is based on property tax valuations.

City of Xenia

Debt Limitations
Last Ten Years

Collection Year	2001	2002	2003	2004
Total Debt				
Net Assessed Valuation	$301,625,369	$296,650,260	$343,118,119	$349,957,342
Legal Debt Limitation (%) (1)	10.50%	10.50%	10.50%	10.50%
Legal Debt Limitation ($) (1)	31,670,664	31,148,277	36,027,402	36,745,521
City Debt Outstanding (2)	1,360,000	1,315,000	1,270,000	1,220,000
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	1,360,000	1,315,000	1,270,000	1,220,000
Overall Legal Debt Margin	$30,310,664	$29,833,277	$34,757,402	$35,525,521
Unvoted Debt				
Net Assessed Valuation	$301,625,369	$296,650,260	$343,118,119	$349,957,342
Legal Debt Limitation (%) (1)	5.50%	5.50%	5.50%	5.50%
Legal Debt Limitation ($) (1)	16,589,395	16,315,764	18,871,497	19,247,654
City Debt Outstanding (2)	1,360,000	1,315,000	1,270,000	1,220,000
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	1,360,000	1,315,000	1,270,000	1,220,000
Overall Legal Debt Margin	$15,229,395	$15,000,764	$17,601,497	$18,027,654

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

(2) City Debt Outstanding includes Non Self-Supporting General Obligation Bonds

Source: City Finance Director's Office

2005	2006	2007	2008	2009	2010
$348,140,994	$373,253,479	$374,629,702	$380,225,360	$401,737,343	$401,707,460
10.50%	10.50%	10.50%	10.50%	10.50%	10.50%
36,554,804	39,191,615	39,336,119	39,923,663	42,182,421	42,179,283
1,170,000	1,120,000	1,065,000	1,005,000	945,000	920,000
0	0	0	0	0	0
1,170,000	1,120,000	1,065,000	1,005,000	945,000	920,000
$35,384,804	$38,071,615	$38,271,119	$38,918,663	$41,237,421	$41,259,283
$348,140,994	$373,253,479	$374,629,702	$380,225,360	$401,737,343	$401,707,460
5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
19,147,755	20,528,941	20,604,634	20,912,395	22,095,554	22,093,910
1,170,000	1,120,000	1,065,000	1,005,000	945,000	920,000
0	0	0	0	0	0
1,170,000	1,120,000	1,065,000	1,005,000	945,000	920,000
$17,977,755	$19,408,941	$19,539,634	$19,907,395	$21,150,554	$21,173,910

City of Xenia

Demographic and Economic Statistics
Last Ten Years

Calendar Year	2001	2002	2003	2004
Population (1)				
City of Xenia	24,164	24,164	24,164	24,164
Greene County	148,607	148,607	148,607	148,607
Income (2) (a)				
Total Personal (in thousands)	707,715	729,318	757,590	785,258
Per Capita	29,288	30,182	31,352	32,497
Unemployment Rate (3)				
Federal	3.8%	4.8%	5.8%	6.0%
State	3.7%	4.3%	5.7%	6.1%
Greene County	3.4%	4.3%	4.4%	4.9%
Civilian Work Force Estimates (3)				
State	5,857,000	5,828,000	5,915,000	5,875,300
Greene County	73,800	73,100	73,900	77,200
Employment Distribution by Occupation (1)				
Agriculture, forestry, fishing, hunting, and mining	29	29	29	29
Construction	701	701	701	701
Manufacturing	1,952	1,952	1,952	1,952
Wholesale trade	240	240	240	240
Retail trade	1,511	1,511	1,511	1,511
Transportation, warehousing, and utilities info.	448	448	448	448
Information	190	190	190	190
Finance, insurance, real estate, rental and leasing	436	436	436	436
Professional, scientific, management, administrative, and waste management	713	713	713	713
Educational, health, and social services	2,389	2,389	2,389	2,389
Arts, Entertainment, recreation, accomodation and food services	828	828	828	828
Other Services	641	641	641	641
Public Administration	843	843	843	843
Daytime Population (1)	22,424	22,424	22,424	22,424

Sources:

(1) US Bureau of Census of Population
(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2009 for the presentation of 2010 statistics, the City is using the latest information available.
(a) Per Capita Income is only available by County, Total Personal Income is a calculation
(3) State Department of Labor Statistics
N/A = not available

2005	2006	2007	2008	2009	2010
24,164	24,164	24,164	24,164	27,357	25,719
148,607	148,607	148,607	148,607	159,823	161,573
792,096	815,366	815,366	821,286	977,192	902,865
32,780	33,743	33,743	33,988	35,720	35,105
5.5%	4.6%	4.6%	7.1%	9.7%	9.6%
6.0%	5.5%	5.6%	7.7%	10.7%	10.1%
5.5%	5.1%	5.3%	7.0%	10.6%	10.0%
5,900,400	5,934,000	5,976,500	5,931,600	5,884,900	5,897,600
77,000	77,400	78,000	78,200	79,700	80,100
29	29	29	29	29	89
701	701	701	701	701	628
1,952	1,952	1,952	1,952	1,952	1,351
240	240	240	240	240	281
1,511	1,511	1,511	1,511	1,511	1,342
448	448	448	448	448	700
190	190	190	190	190	297
436	436	436	436	436	512
713	713	713	713	713	1,203
2,389	2,389	2,389	2,389	2,389	3,153
828	828	828	828	828	1,096
641	641	641	641	641	621
843	843	843	843	843	742
22,424	22,424	22,424	22,424	22,424	22,424

City of Xenia

Principal Employers
Current Year and Three Years Ago

		2010		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Greene County	Government	1,478	1	7.05%
Xenia Community Schools	Education	1,013	2	4.83%
Greene Memorial Hospital	Health Care	878	3	4.19%
Walmart	Retail	505	4	2.41%
City of Xenia	Government	275	5	1.31%
Department of Defense	Government	268	6	1.28%
Super Valu	Distribution	252	7	1.20%
Mcdonalds Restaurants	Food Services	246	8	1.17%
Kroger	Grocery	245	9	1.17%
Bob Evans Farm	Food Services	215	10	1.03%
Total		5,375		
Total Employment within the City		20,967		

		2007		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Greene County	Government	1,432	1	5.31%
Greene Memorial Hospital	Health Care	975	2	3.62%
Xenia Community Schools	Education	969	3	3.60%
Super Valu	Distribution	500	4	1.86%
Mcdonalds Restaurants	Food Services	395	5	1.47%
City of Xenia	Government	290	6	1.08%
Twist	Manufacturing	270	7	1.00%
Walmart	Retail	256	8	0.95%
Kroger	Grocery	250	9	0.93%
Bob Evans Farms	Food Services	248	10	0.92%
Total		5,585		
Total Employment within the City		26,950		

Sources:
City of Xenia Income Tax Department

Data is not available prior to 2007.

Full Time Equivalent Employees by Function
Last Ten Years

	2001	2002	2003	2004	2005
Governmental Activities					
General Government					
Finance	17.00	17.00	17.00	17.50	16.50
Legal/Court	29.50	29.75	30.75	30.75	30.50
Administration	10.00	9.00	8.00	7.00	6.00
Information Technology	0.00	0.00	0.00	0.00	0.00
Security of Persons and Property					
Police	74.00	74.00	74.00	69.00	69.00
Fire	45.00	45.00	45.00	42.00	42.00
Transportation					
Street	19.75	19.75	19.75	18.50	18.50
Garage	0.00	0.00	0.00	0.00	0.00
Leisure Time Activities					
Recreation/Seniors	0.00	0.00	5.00	4.50	4.50
Parks	0.00	0.00	0.00	0.00	0.00
Community Environment					
Service	11.00	12.00	11.25	9.00	9.00
Development/Planning	0.00	0.00	0.00	0.00	0.00
Engineering	0.00	0.00	0.00	0.00	0.00
Business-Type Activities					
Utilities					
Water	15.00	15.00	15.00	14.00	13.00
Sewer	6.00	6.00	6.00	6.00	6.00
Solid Waste	10.00	10.00	10.00	10.00	10.00
Storm Water	0.00	0.00	0.00	0.00	0.00
Total Employees	237.25	237.50	241.75	228.25	225.00

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

Source: City Finance Director's Office

2006	2007	2008	2009	2010
18.50	18.50	18.50	15.00	15.00
29.75	29.00	30.50	32.00	32.00
6.00	6.00	6.00	5.00	5.00
0.00	0.00	0.00	2.00	2.00
69.00	70.00	70.00	67.00	65.00
42.00	43.00	42.00	41.00	41.00
18.50	16.00	16.50	9.00	6.00
0.00	0.00	0.00	2.00	2.00
4.50	4.25	4.50	0.00	0.00
0.00	0.00	0.00	1.50	1.50
9.00	10.00	8.00	0.00	0.00
0.00	0.00	0.00	4.00	4.00
0.00	0.00	0.00	4.00	4.00
13.00	14.50	15.50	19.00	4.00
6.00	16.00	16.00	15.00	0.00
10.00	0.00	0.00	0.00	1.00
0.00	0.00	0.00	0.00	2.00
226.25	227.25	227.50	216.50	184.50

Operating Indicators by Function
Last Ten Years

	2001	2002	2003	2004
Governmental Activities				
General Government				
Court				
Number of Probation Cases	531	598	558	639
Number of Traffic Cases	12,317	12,155	11,766	11,289
Licenses and Permits				
Number of Residential Constructions	128	104	109	116
Number of Commercial Constructions	15	21	17	13
Security of Persons and Property				
Police				
Number of Citations Issued	2,357	2,207	2,377	3,064
Number of Arrests	2,018	1,947	1,837	1,841
Number of Accidents	649	640	611	621
Fire				
Number of Fire Calls	1,018	918	851	813
Number of EMS Runs	3,065	3,291	3,421	3,532
Number of Inspections	248	48	69	39
Transportation				
Street				
Number of Streets Resurfaced	10	6	5	7
Leisure Time Activities				
Recreation/Seniors				
Number of Programs Offered***	N/A	N/A	8	8
Number of Shelter Rentals	N/A	N/A	N/A	N/A
Business-Type Activities				
Water				
Number of Service Connections	10,081	10,184	10,346	10,346
Daily Average Consumption (millions of gallons)	3.4	3.6	3.9	3.9
Peak Daily Consumption (millions of gallons)	8.0	8.0	8.0	8.0
Sewer				
Number of Service Connections	9,940	10,025	10,184	10,184
Daily Average Sewage Treatment (millions of gallons)	4.9	4.9	4.9	4.9
Solid Waste *				
Number of Customers Served	N/A	N/A	N/A	N/A
Stormwater **				
Number of Customers Served	N/A	N/A	N/A	N/A

Source: City Finance Director's Office
* Billing for Solid Waste started in 2005
** Billing for Stormwater started in 2007
*** Eliminated City Basketball, Cheerleading, and the Cheerleading Expo in 2009

2005	2006	2007	2008	2009	2010
619	561	802	796	795	803
12,095	10,445	9,624	10,252	7,871	7,552
104	61	123	91	26	53
20	5	4	4	2	1
2,869	2,430	2,974	4,347	2,078	1,818
1,927	2,022	1,034	2,985	2,240	2,068
597	567	610	535	609	659
818	889	984	1,210	875	819
3,803	3,715	3,437	3,752	3,543	3,470
205	135	255	141	185	72
11	7	4	9	7	0
9	9	8	8	5	14
N/A	178	130	132	145	166
10,380	11,235	10,720	10,733	10,782	10,800
3.9	4.4	3.6	3.2	3.2	3.1
8.0	8.0	8.0	8.0	8.0	8.0
10,436	11,103	10,692	10,635	10,664	10,680
4.9	4.9	4.8	5.0	4.1	4.0
9,232	9,444	9,760	9,512	9,496	9,543
N/A	N/A	10,038	9,992	10,041	10,024

Capital Asset Statistics by Function
Last Ten Years

	2001	2002	2003	2004
Governmental Activities				
General Government				
Land (acres)	7,680	7,680	7,680	7,680
Public Safety				
Police				
Stations	1	1	1	1
Vehicles	N/A	N/A	N/A	N/A
Fire				
Stations	2	2	2	2
Vehicles	N/A	N/A	N/A	N/A
Highways and Streets				
Streets (lane miles)	115	115	115	115
Street Lights	1,753	1,753	1,753	1,784
Traffic Signals	N/A	N/A	N/A	37
Recreation				
Land (acres)	122	122	122	122
Buildings/Shelters	16	16	16	16
Parks	11	11	11	11
Playgrounds	11	11	11	11
Tennis Courts	1	1	1	1
Baseball/Softball Diamonds	6	6	6	6
Soccer Fields	2	2	2	2
Business-Type Activities				
Utilities				
Water				
Waterlines (Miles)	141	141	141	141
Pump Stations	1	1	1	1
Average Daily Consumption	3.4 (mgd)	3.6 (mgd)	3.9 (mgd)	3.9 (mgd)
Storage Capacity (thousands of gallons)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)
Sewer				
Sewerlines (Miles)	146	146	146	146

Source: City Finance Director's Office

2005	2006	2007	2008	2009	2010
7,680	7,680	7,680	7,680	7,680	7,680
1	1	1	1	1	1
N/A	27	24	28	30	22
2	2	2	2	2	2
N/A	11	11	12	12	11
108	135	135	135	219	219
1,784	1,784	1,826	1,961	1,961	2,124
38	40	32	38	38	40
133	133	122	122	122	120
18	18	17	20	20	12
15	15	15	15	15	14
15	15	12	12	12	13
1	1	1	0	0	0
6	6	7	1	1	3
2	2	2	2	2	0
141	141	140	140	140	140
1	1	1	1	1	1
3.7 (mgd)	4.4 (mgd)	3.6 (mgd)	3.2 (mgd)	3.2 (mgd)	3.1 (mgd)
8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)
146	146	145	145	146	146

Capital Asset Value by Function
Last Ten Years

	2001	2002	2003	2004	2005
Governmental Activities					
General Government					
Land and Improvements	$102,580	$259,130	$259,130	$259,130	$259,130
Buildings	2,534,605	2,534,605	2,534,605	2,534,605	2,534,605
Equipment	1,218,578	1,292,224	1,348,790	1,376,298	1,391,039
Public Safety					
Land and Improvements	78,238	78,238	78,238	78,238	76,022
Buildings	247,983	247,893	247,983	273,206	273,206
Equipment	3,744,501	3,911,367	4,707,058	4,901,393	4,868,979
City Wide					
Land and Improvements	4,241,499	4,775,944	15,574,694	15,810,220	16,092,702
Buildings	1,757,573	2,734,465	2,748,335	2,748,335	2,748,335
Equipment	1,059,308	1,921,732	8,693,004	8,932,617	9,206,205
Infrastructure	N/A	408,007	11,022,587	11,411,839	11,811,580
Construction in Progress	232,140	1,029,296	28,500	28,500	854,397
Business-Type Activities					
Utilities					
Water					
Land and Improvements	125,712	125,712	133,036	133,036	134,606
Buildings and Improvements	2,865,365	2,865,365	2,865,365	2,870,415	2,870,415
Equipment	10,952,272	12,342,236	12,477,225	12,655,820	13,016,872
Construction in Progress	544,453	0	0	0	112,538
Sewer					
Land and Improvements	482,817	482,817	482,817	483,946	483,946
Buildings and Improvements	5,226,336	5,226,336	5,276,700	5,276,700	5,282,350
Equipment	21,667,146	22,029,873	21,998,953	22,762,638	23,228,559
Construction in Progress	0	15,112	52,291	226,155	0
Sanitation					
Land and Improvements	5,680	4,741	4,741	4,741	2,691
Buildings and Improvements	40,108	40,108	40,108	40,108	40,108
Equipment	679,254	679,254	741,757	741,757	741,757
Construction in Progress	0		0	0	0
Stormwater					
Equipment	N/A	N/A	N/A	N/A	N/A

2006	2007	2008	2009	2010
$259,130	$259,130	$259,130	$259,130	$259,130
2,536,475	2,512,829	2,512,829	2,793,757	2,804,149
1,596,606	1,111,705	1,118,943	1,240,923	1,260,554
90,537	77,019	77,019	77,019	77,019
722,216	701,839	701,839	956,607	1,233,558
5,705,316	4,054,259	4,527,109	5,212,833	4,789,357
16,302,572	16,524,117	16,947,652	17,147,703	17,228,303
2,751,955	2,733,586	2,733,586	2,759,157	2,703,757
9,699,307	2,103,334	2,194,792	2,379,763	2,180,065
12,831,760	13,256,761	13,819,509	15,065,947	15,247,920
385,027	120,618	850,778	273,106	685,664
134,606	177,094	177,094	214,794	214,794
2,870,415	2,870,415	2,870,415	2,870,415	2,900,634
13,687,880	13,677,245	15,380,109	16,275,077	16,137,407
71,499	1,185,632	568,770	10,102	239,542
483,946	511,522	563,802	563,802	563,802
5,282,350	5,265,451	5,265,451	5,294,792	5,353,000
23,685,875	23,764,397	25,290,062	25,469,564	25,477,355
28,364	805,505	0	212,444	2,351,012
2,691	0	0	0	0
40,108	40,108	105,703	105,703	93,730
744,443	761,167	761,167	778,320	778,320
14,182	6,560	0	0	0
N/A	7,767,217	8,740,317	8,740,317	8,801,902

(Continued)

Capital Asset Value by Function
Last Ten Years

	2001	2002	2003	2004	2005
Other Enterprise					
Land and Improvements	185,521	185,521	181,352	181,352	181,352
Buildings and Improvements	101,837	101,837	101,837	101,837	101,837
Equipment	19,744	50,306	45,054	46,784	49,052
Construction in Progress	0	0	0	0	0

Source: City Finance Director's Office

2006	2007	2008	2009	2010
181,352	154,681	154,681	154,681	154,681
101,837	101,837	101,837	0	0
74,052	54,430	54,430	0	20,081
348,457	89,285	42,470	0	56,301

XENIA OHIO

VIVID HISTORY. VIBRANT FUTURE.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2011

XENIA, OHIO

18 03

CITY OF HOSPITALITY

THE CITY OF XENIA, OHIO

GREENE COUNTY

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2011

Prepared by:
Department of Finance

Mark A. Bazelak
Finance Director

Ryan Duke
Assistant Finance Director

Denise Estle
Finance Technician

TABLE OF CONTENTS

CITY OF XENIA
GREENE COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittal v
B List of Principal Officials xii
C City Organizational Chart xiii
D Finance Department Organizational Chart xiv
E Certificate of Achievement for Excellence in Financial Reporting xv

II FINANCIAL SECTION

A Report of Independent Accountants 1
B Management's Discussion and Analysis 3
C Basic Financial Statements:
Government-wide Financial Statements:
Statement of Net Assets 17
Statement of Activities 18
Fund Financial Statements:
Governmental Funds:
Balance Sheet 20
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities 22
Statement of Revenues, Expenditures and Changes in Fund Balances 24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities 26
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):
General Fund 27
State Gas and Vehicle License Fund 28
Police and Fire Fund 29
Proprietary Funds:
Statement of Net Assets 30
Statement of Revenues, Expenses and Changes in Fund Net Assets 34
Statement of Cash Flows 36
Fiduciary Funds:
Statement of Assets and Liabilities 40
Notes to the Basic Financial Statements 41

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet....76

Combining Statement of Revenues, Expenditures and Changes in Fund Balances....77

Combining Balance Sheet – Nonmajor Special Revenue Funds....78

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds....80

Combining Balance Sheet – Nonmajor Capital Projects Funds....82

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds....83

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

Major Governmental Funds:

General Fund....84

Special Revenue Funds:

State Gas and Vehicle License Fund....91
Police and Fire Fund....92

Capital Projects Funds:
Capital Improvements Fund....94

Nonmajor Governmental Funds:

Special Revenue Funds:
Indigent Driver Alcohol Treatment Fund....95
Law Enforcement and Education Fund....96
State Route Repair Fund....97
City Motor Vehicle License Tax Fund....98
County Motor Vehicle License Tax Fund....99
Special Miscellaneous Improvements Fund....100
Tax Increment Equivalent Fund....101
911 Fund....102
Law Enforcement Fund....103
Drug Law Enforcement Fund....104
Municipal Court Victim Fund....105

Debt Service Fund:
Debt Service Fund 106

Capital Projects Funds:
Municipal Court Capital Improvements Fund 107
Issue II Fund 108

Nonmajor Enterprise Funds:
Combining Statement of Net Assets 110
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets 111
Combining Statement of Cash Flows 112

Internal Service Funds:
Combining Statement of Net Assets 117
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets 118
Combining Statement of Cash Flows 119

Fiduciary Funds – Agency Funds:
Combining Statement of Changes in Assets and Liabilities 121

III STATISTICAL SECTION

Net Assets by Component - Last Ten Years ..... S 2
Changes in Net Assets - Last Ten Years ..... S 4
Fund Balances, Governmental Funds - Last Ten Years ..... S 8
Changes in Fund Balances, Governmental Funds - Last Ten Years ..... S 10
Income Tax Revenues by Source, Governmental Funds - Last Ten Years ..... S 12
Income Tax Collections - Current Year and Five Years Ago ..... S 15
Ratio of Outstanding Debt By Type - Last Ten Years ..... S 16
Ratios of General Bonded Debt Outstanding - Last Ten Years ..... S 18
Computation of Direct and Overlapping Debt Attributable to
Governmental Activities - Current Year ..... S 21
Debt Limitations - Last Ten Years ..... S 22
Demographic and Economic Statistics - Last Ten Years ..... S 24
Principal Employers - Current Year and Four Years Ago ..... S 27
Full Time Equivalent Employees by Function - Last Ten Years ..... S 28
Operating Indicators by Function - Last Ten Years ..... S 30
Capital Asset Statistics by Function - Last Ten Years ..... S 32
Capital Asset Values by Function - Last Ten Years ..... S 34

Introductory Section

XENIA, OHIO

18 03

CITY OF HOSPITALITY

XENIA, OHIO 1803

Department of Finance

101 North Detroit Street • Xenia, Ohio 45385-2996 • Bus. (937) 376-7235 • Fax (937) 374-1818

June 21, 2012

President of City Council,
Honorable Mayor and Council
City of Xenia, Ohio

Dear Ladies and Gentlemen:

The Comprehensive Annual Financial Report of the City of Xenia, Ohio for the fiscal year ended December 31, 2011 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City's Finance Department. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the City. All disclosures necessary to enable the reader to gain an understanding of the City of Xenia's financial activities have been included.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Xenia's MD&A can be found immediately following the report of the independent accountants.

Management of the City of Xenia is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these goals are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Independent Audit

State statutes require an annual audit by the State Auditor's Office or, at the State Auditor's discretion, an independent certified public accounting firm. The City and the State Auditor's Office selected the firm Plattenburg and Associates, Inc. to perform the 2011 audit of the City. The auditors' unqualified opinion is included in the Financial Section of this report.

Single Audit

If $500,000 or more in federal awards is expended in the fiscal year, the City of Xenia is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments". The City's expenditures of federal awards in 2011 did require that a single audit be performed. Information related to this single audit can be found in a separate audit report.

City of Hospitality

An Equal Opportunity Employer

As a recipient of federal and state financial assistance, the city is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation and internal audit by City management. As part of the City's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state assistance programs, as well as to determine that the City has complied with applicable state and local laws and regulations. The results of the City's single audit for the fiscal year ended December 31, 2011 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

GOVERNMENT PROFILE

Xenia is a City of nearly 26,000 located in southwest Ohio. Xenia was founded in 1803, incorporated in 1817, and became a city in 1834. The legislative authority is comprised of one Mayor and six City Council Members. A City Manager, Finance Director, and Law Director are appointed by the legislative authority and are responsible for day to day administration. The City of Xenia provides a full range of services. These services include police and fire protection; ambulance and paramedic services; water, sewer, stormwater, and sanitation services; the construction and maintenance of highways, streets and infrastructure; zoning and planning services; development functions, and recreational activities.

Component Unit

In addition to general government activities, the reporting entity of the City of Xenia includes the Xenia Economic Growth Corporation (XEGC), a discretely presented component unit. XEGC was dissolved in October of 2011 but is represented on the entity wide statements. The Statement of Activities includes activity of the component unit in 2011. There are no balances to present on the Statement of Net Assets because the corporation did not exist at year end. All its assets liabilities and balances were delivered to the City on November 1st, 2011.

Budget

According to the City Charter City Council must provide a list of project priorities to the City Manager prior to July 1st of each year. The City Manager must then submit a budget for the ensuing fiscal year on or before October 31st. The Council will then review and discuss the budget with staff and appropriate changes will be made. The City must then publish notice that the budget is available for inspection by the public and specify a time and place for a public hearing on the budget. After the hearing has been held Council may make amendments if they desire to do so and adopt the budget. The budget must be adopted prior to April 1st of the fiscal year covered by the budget.

The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the level of personnel services, operating expenses, and capital outlay through an appropriations ordinance passed by City Council. The appropriation ordinance controls expenditures by fund except for the general fund where it is controlled by department. Only City Council may transfer appropriations between personnel services and operating expenses, or between operating and capital outlay, or between capital outlay and personnel services. In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriations budget approved by the City Council. Activities of all of the City's funds are included in the appropriations budget. The City's budget accounts for transactions on a basis of cash receipts and cash disbursements rather than on the basis of generally accepted accounting principles that measure revenues and expenditures using the accrual or modified accrual basis of accounting. The City also maintains a purchase order and encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts carry-over at year-end and are re-appropriated as part of the following year's budget.

ECONOMIC CONDITIONS

Local Economy

Slumping national, state and local economies continue to plague the City. Unemployment in the City fell from 10.5% to 8.9% in 2011. The vast majority of households in the City had taxable income of less than $20,000 in 2011 which speaks to the need to improve the City's tax base. Despite challenges with the income demographic the new income tax rate effective January 1st of 2011 meant a significant increase in tax revenue. The additional revenue helped bring some financial stability to an organization that was facing very difficult budget issues. The City currently has an A-1 bond rating from Moody's. That bond rating has allowed the City access to low interest rate financing options for a variety of purposes. The City's reserve fund balance, quality management strategies, and a low debt ratio, helped preserve an attractive bond rating despite high unemployment rates and a struggling local economy.

Long Term Financial Planning

In November of 2010 a ballot initiative passed increasing the City's income tax rate from 1.75% to 2.25%. Half of the increase was for the purpose of supporting police and fire operations. The increase allowed the City to restore laid off Police Officers and Firefighters, and reopen Fire Station # 2. The other half of the increase was to fund capital improvement projects including $500,000 annually dedicated to street improvements.

While an increased income tax rate has most certainly improved the City's financial situation administration recognizes numerous challenges in the coming years. Local government funds have been cut significantly at the State level and the City projects that it will lose more than 1 million dollars in revenue annually by 2014. In 2012 the cuts will have an impact of nearly a half a million dollars. Other major concerns include unemployment rates, increased health care and commodity costs, income demographics, and high service demands. The City has explored several options which may provide the City with additional revenue. The City entered into a Joint Economic Development District agreement with the school district and township for an elementary school located outside of City limits. While the City may explore other revenue generating initiatives, strong economic development is an absolute necessity.

An income tax rebate program was instituted in 2010 in an effort to make Xenia more attractive to new businesses or those looking to expand. The City is seeking to increase the availability of suitable sites for economic development. The sites will be developed as environmentally clean industrial/commercial parks. One such park that has begun to develop is the OVCH South Industrial Park. The City currently utilizes rural enterprise zone agreements which give partial tax abatement for real property taxes. The City of Xenia will continue to provide financial and marketing assistance to promote retention and expansion of existing businesses and to attract new business.

The City's infrastructure is in need of great repair and since the passage of an income tax levy to fund capital improvement projects the City has begun addressing those needs. The City has continued to maintain, review, and update yearly a five-year capital improvement program that provides a framework for the maintenance and expansion of the infrastructure to meet current and future needs. The City Council has taken a strong leadership role in this area to ensure that public infrastructures are maintained and will be in place to facilitate continuing economic development.

The City has continued an aggressive program to improve and increase services and to repair, replace and expand its public facilities, streets and utilities systems. The utilization of the State's Issue 2 and Local Transportation Improvement Program has helped fund twenty (21) such projects totaling $6,536,410 since their inception.

Relevant Financial Policies

The City has a policy to maintain at least a two month operating reserve in its key operating funds. It is also expected that the key operating funds have a positive cash flow. That is, operating revenues should exceed operating expenses in those funds. To comply with these expectations management has taken action and made tough decisions including the elimination of several positions. These policies have allowed the City to meet all of its obligations, maintain a respectable bond rating, and sustain a balance which can be utilized in the case of emergency. The City has a number of policies in place to ensure compliance with the City Charter and State law and to maintain adequate internal controls.

MAJOR INITIATIVES

For the Year

The City has continued to establish and work towards clearly defined goals and objectives. During the budget review process, goals and objectives are developed and prioritized by the City Council and City Staff. The goal and objective setting process drives the organization. It is a continuous cycle of reviewing short and long-term goals, setting goals and objectives, evaluating the results, and reassessing short and long-term goals and their priority. In preparing the 2011 budget, the City identified several major programs/projects needed to meet citizens' needs for cost effective services, to comply with applicable mandated federal and state requirements and to maintain the City's infrastructure.

These programs/projects include:

- Completed the annual street resurfacing and crack sealing program
- Began the Downtown Façade Loan and Architectural design programs
- Completed the W. Main Street Enhancement project
- Continued the design of the Jamestown Connector Tunnel
- Completed the construction of the Jamestown Connector Bikepath
- Continued the engineering design for the Xenia Station Bike Spur
- Completed the engineering design and began the Shawnee Park Improvement project
- Completed the redundant 20" water main transmission line with Issue II grant funds
- Continued the wayfinding signage project for downtown including kiosk
- Completed the engineering and began construction of the Programmable Logic Controller System for the Water Treatment Plant
- Completed a water system modeling upgrade
- Purchased a sewer jet vacuum
- Completed the Contract A improvements at the Ford Road Wastewater Plant
- Completed the engineering design for the Contract B- Phase I improvements at the Glady Run Wastewater Treatment Plant
- Completed Phase II environmental assessments at the Legacy Ministries/Athletes in Action Campus through the Clean Ohio Assistance Fund
- Completed a mural on the façade of the downtown Xenia Arts and Cultural Theater
- Began the Xenia Comprehensive Plan to continue the long range planning effort
- Applied for grant funds through the Clean Ohio Revitalization Fund to remediate environmental issues at the former Hooven and Allison site
- Continued the Public Safety Services Study
- Entered agreement for power purchase through Solar Arrays at the Wastewater Plants
- Awarded an engineering design contract for the Ford Road Interceptor Sewer project
- Awarded a contract for Spring Hill Park furniture and shelter

For the Future

In 2007 City Council identified several components of a vital sustained community. These components include public safety, quality of life, good governance, health and wellness, public service, education, community image, community involvement, housing, business development, retail and service presence, and a viable workforce. Each component contains several strategic goals that City Council and Administration will strive to achieve in the City's pursuit of a vibrant future.

In 2009 the City developed the "2020 Vision Plan" focusing on six core elements to establish a vibrant future. These core elements are Economic Development, Image Enhancement, Quality Service Provision, Community Outreach, Adequate Financial Resources, and Infrastructure Stabilization. Each of these core elements has initiatives that will begin the process of implementing the "2020 Vision Plan".

The City will continue to address the six core elements of its vision plan through a variety of avenues. Image Enhancement will deal with new residential construction and design guidelines and improvements to gateway entrances. Community Outreach has already begun with the creation of the City's Facebook page, the return of the City Newsletter and surveying of City residents. The City also began X-Plan in 2011, a comprehensive plan update in which citizens have been very involved. The X-Plan is a community-based vision for future development and a roadmap of how to achieve the vision. The Quality Service Provision is being addressed on several fronts. A public safety study, information technology study, and the comprehensive plan update will all touch various aspects of quality service. The Adequate Financial Resources core element initiative will focus primarily on economic development which will in time improve the tax base. Infrastructure Stabilization will focus on identifying priorities to develop the five year capital improvement program which will be utilized to implement the vision plan.

The major projects planned for 2012 are to continue the annual Street Resurfacing and Crack Sealing program; begin the U.S./42 Ledbetter Road upgrade; complete the Bike Spur Enhancement project; complete City Hall Network Rewiring; begin the design of a Wireless or Fiber Institutional Network for City Buildings; complete fiber installation for Shawnee Park and Fire station 1; complete the Public Safety Services study; complete the Information Technology Strategic and Disaster Recovery Plans; begin improvements at Sterling Green Park; begin remediation of environmental issues through the Clean Ohio Revitalization Fund for the Hooven and Allison site and the Legacy Ministries/Athletes in Action sites; complete a feasibility study for a potential entertainment complex at Greene Park Plaza utilizing Local Government Innovation Grant funds; execute Water Plant Property acquisitions related to clean water protection; begin a slip lining and lateral rehabilitation program for sewer; complete Phase I of Contract B for Glady Run Wastewater Treatment Plant; complete design of Phase I of Ford Road Interceptor Sewer; begin catch basin rehabilitation program; complete Xenia Comprehensive Plan; complete design and begin construction of Jamestown Connector Tunnel; continue the Downtown Façade Loan and Architectural Design programs; and complete the Programmable Logic Controller System for the Water Treatment Plant.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officer's Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Xenia for its comprehensive annual financial report for the year ended December 31, 2010. This was the twenty-eighth consecutive year that the City has received the prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized comprehensive annual financial report. The report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of only one year. We believe our current report will also conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate

The City also received special recognition from the Ohio House of Representatives for being presented the certificate of excellence for the 2010 Comprehensive Annual Financial Report.

Acknowledgments

The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. I would like to express my appreciation to all members of the Finance Department and especially to the Assistant Finance Director.

In closing, without the leadership and support of the Mayor and City Council and support of the entire City staff, preparation of this report would not have been possible.

Respectfully submitted,

Mark A. Bazelak
Finance Director

List of Principal Officials
For the Year Ended December 31, 2011

CITY COUNCIL

Jeanne Mills	President
William R. (Bill) Miller	Vice President
Marsha Bayless	Mayor
Michael Engle	
Dale Louderback	
John Caupp	
Wesley Smith	

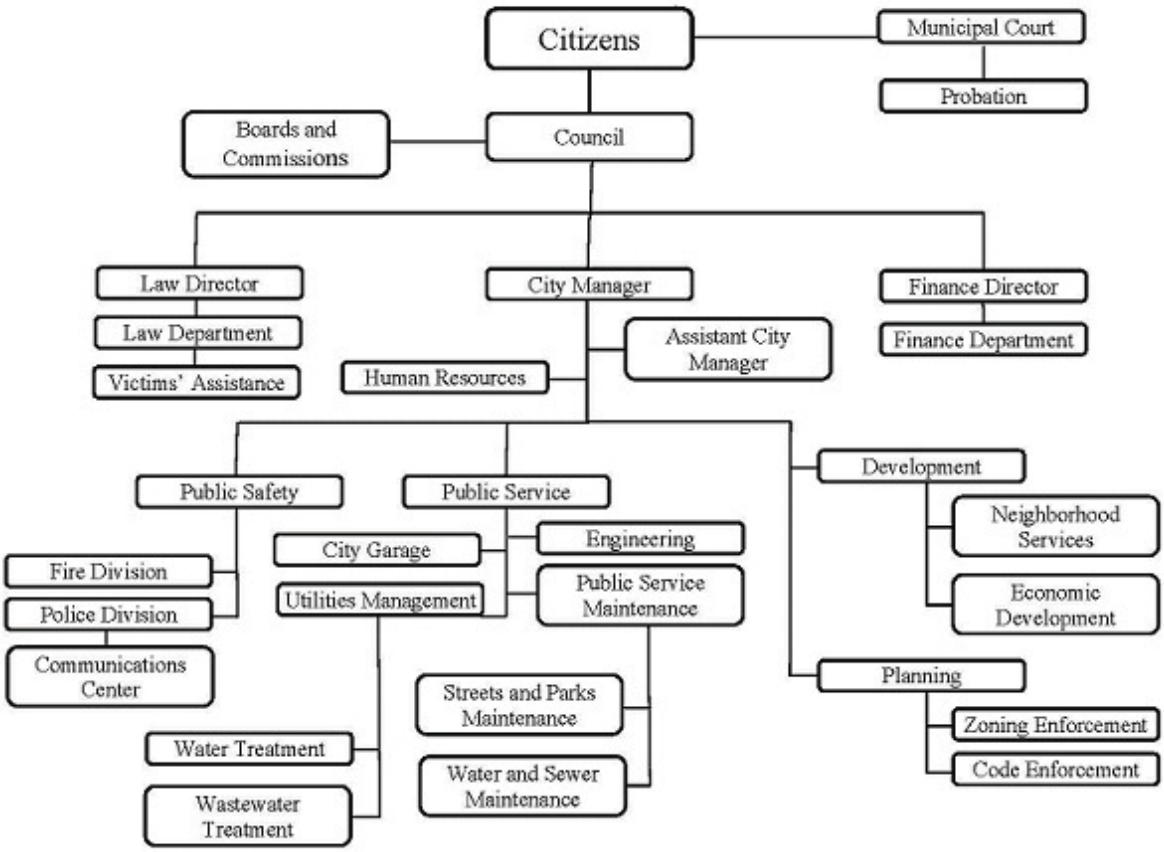
APPOINTED OFFICIALS

Ronald C. Lewis	Law Director
Mark A. Bazelak	Finance Director
James W. Percival	City Manager

DEPARTMENT OF FINANCE STAFF

Mark A. Bazelak	Finance Director
Ryan Duke	Assistant Finance Director
Diana Steck	Accounts Receivable Manager
Edgar Cardenas	Information Technology Manager
Craig Birchard	Information Technology Technician
Michelle Johnson	City Clerk
Denise Estle	Finance Technician/Finance
Mary Ann Richardson	Finance Clerk/Accounts Payable
Bill McCarthy	Finance Clerk/Payroll
Dennis W. Evans	Finance Clerk/Income Tax
Karly Burns	Finance Clerk/Income Tax
Jannette Reedy	Finance Clerk/Utility Billing
Deborah Smith	Finance Clerk/Utility Billing
Angela Ferrero	Finance Clerk/Utility Billing
Julie Willis	Finance Clerk/Utility Billing

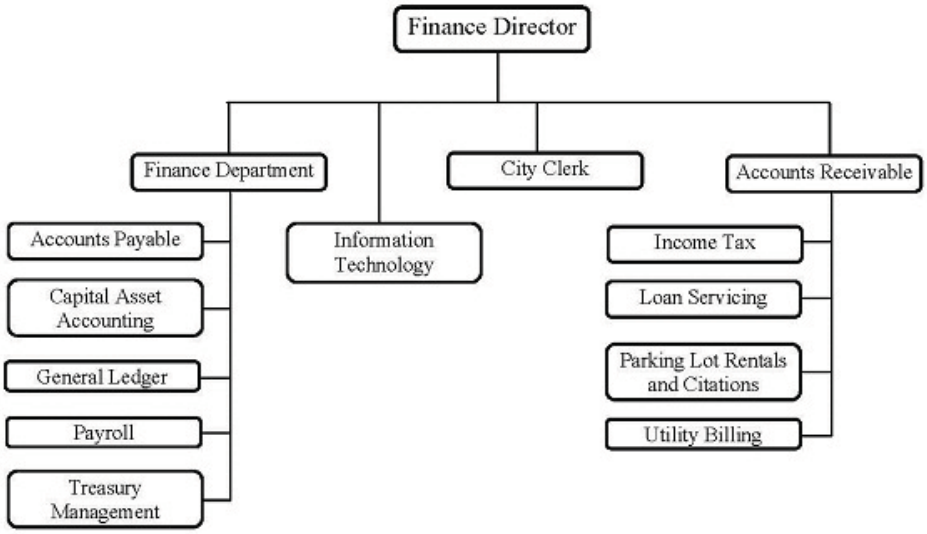
City Organizational Chart
For the Year Ended December 31, 2011



Commissions
- Records
- Traffic Commission
- Beautification & Environmental
- Community Relations
- Civil Service
- Planning

Boards
- Loan Trust
- Tax Appeals
- Zoning Appeals
- Recreation Arts & Cultural Activities

Finance Department Organizational Chart
For the Year Ended December 31, 2011



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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Xenia
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

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

Financial Section

XENIA, OHIO

18 03

CITY OF HOSPITALITY

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of City Council
City of Xenia, Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City of Xenia (the City) as of and for the year ended December 31, 2011, which collectively comprise the City's basic financial statements. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City, as of December 31, 2011, and the respective changes in financial position, and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund, State Gas and Vehicle License Fund, and Police and Fire Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3 to the financial statements, during the year ended December 31, 2011, the City implemented Governmental Accounting Standards Board ("GASB") Statement No. 54, *"Fund Balance Reporting and Governmental Fund Type Definitions."*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2012, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
June 14, 2012

The discussion and analysis of Xenia City's financial performance provides an overall review of the City's financial activities for the fiscal year ended December 31, 2011. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the City's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2011 are as follows:

The total change in the net assets of Xenia City was $3,286,420. Net assets of governmental activities increased $2,742,223, which represents a 6.55% increase from 2010. Net assets of business-type activities increased by $544,197 or 1.72% from 2010.

General revenues accounted for $16.1 million or 51.0% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for $15.6 million or 49.0% of total revenues of $31.7 million.

The total assets of governmental activities increased by $2,742,223 due in large part to an income tax rate increase passed by voters in November of 2010. The City's 2011 income tax collections were $2.7 million higher than what was collected in 2010. Cash, Cash Equivalents, and Investments increased by $1.8 million in 2011. Capital Assets also grew by nearly $1.6 million. Several projects contributed to the increase including a state issue 2 project that is in progress which brings a redundant 20" water main into town from the water treatment plant. Renovations at the City's feature park, the completion of the Jamestown Connector bike path paving project, the West Main gateway and streetscape enhancements, and downtown way finding signage also contributed to the increase.

The City had $18.8 million in expenses related to governmental activities; $5.3 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of $16.1 million provided additional support for these programs.

The general fund had $9.3 million in revenues, $3.8 million in expenditures and transfers to other funds of $5.4 million. Due to implementation of GASB 54, balances, revenues, and expenses, once recorded in a separate recreation fund are now reported in the general fund. The general fund balance increased from $2,045,737 to $2,119,749.

The net assets for business-type activities increased $544,197. The Water, Sanitation, Storm Water, and Loan, funds all experienced increases in Net Assets. The most significant of these increases was in the Loan fund. This increase was the result of the fund receiving the assets of the City's component unit (The Xenia Economic Growth Corporation) when in late October of 2011 the corporation was dissolved. The Sanitation fund's net assets increased somewhat significantly for the second straight year. The increase can be attributed to steady increases in charges for services over the last few years while operating

expenses have not grown. A contract for garbage collection is the funds primary expense and that cost has not grown materially for several years. The contract is due to be rebid in 2012. Net assets in both the sewer and parking funds decreased in 2011. Charges for service in the sewer fund declined significantly due to a decline in usage for a large customer.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

The Government-Wide Financial Statements – These statements provide both long-term and short-term information about the City's overall financial status.

The Fund Financial Statements – These statements focus on individual parts of the City, reporting the City's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Government-wide Financial Statements

The government-wide financial statements report information about the City as a whole, using accepted methods similar to those used by private-sector companies. This includes the Xenia Economic Growth Corporation (XEGC), the City's discretely presented component unit which was dissolved in October of 2011. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

Over time, increases or decreases in the City's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the City, additional non-financial factors such as property tax base and current property tax laws as well as diversification in income tax base must be considered.

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

Governmental Activities – Most of the City's program's and services are reported here including public safety, urban redevelopment and housing, economic development and assistance, recreation, highways and streets, and general government.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. All of the City's enterprise activities are reported as business-type activities.

Fund Financial Statements

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

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

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

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. All of the City's fiduciary activities are reported in the separate Statement of Fiduciary Assets and Liabilities.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The following table shows a comparison of net assets between 2011 and 2010.

	Governmental Activities	Governmental Activities	Business-type Activities	Business-type Activities	Total	Total
	2011	2010	2011	2010	2011	2010
Current and other assets	$15,359,589	$13,428,499	$12,076,872	$12,829,808	$27,436,461	$26,258,307
Capital assets, net	36,773,704	35,193,286	29,176,530	29,200,827	65,950,234	64,394,113
Total assets	52,133,293	48,621,785	41,253,402	42,030,635	93,386,695	90,652,420
Long-term debt outstanding	4,476,050	3,832,203	8,457,724	9,140,578	12,933,774	12,972,781
Other liabilities	3,067,791	2,942,353	604,918	1,243,494	3,672,709	4,185,847
Total liabilities	7,543,841	6,774,556	9,062,642	10,384,072	16,606,483	17,158,628
Net assets						
Invested in capital assets net of related debt	34,113,956	33,054,119	22,250,312	21,637,865	56,364,268	54,691,984
Restricted	8,188,065	6,100,965	120,288	178,266	8,308,353	6,279,231
Unrestricted	2,287,431	2,692,145	9,820,160	9,830,432	12,107,591	12,522,577
Total net assets	$44,589,452	$41,847,229	$32,190,760	$31,646,563	$76,780,212	$73,493,792

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Management's Discussion and Analysis

For the Year Ended December 31, 2011 ***Unaudited***

Change in Net Assets – The following table shows the changes in net assets for the fiscal year 2011 compared to 2010.

	Governmental Activities 2011	Governmental Activities Reclassified 2010*	Business-type Activities 2011	Business-type Activities 2010	Total 2011	Total Reclassified 2010*
Revenues						
Program Revenues						
Charges for services and sales	$3,257,412	$3,764,775	$9,206,450	$10,712,076	$12,463,862	$14,476,851
Operating grants and contributions	398,496	459,403	714,903	627,888	1,113,399	1,087,291
Capital grants and contributions	1,634,700	1,098,518	383,879	0	2,018,579	1,098,518
General Revenues:						
Income taxes	10,969,297	8,272,340	0	0	10,969,297	8,272,340
Other local taxes	36,655	39,052	0	0	36,655	39,052
Property Taxes	1,361,654	1,582,440	0	0	1,361,654	1,582,440
Motor vehicle and gasoline taxes	1,418,289	1,459,124	0	0	1,418,289	1,459,124
Intergovernmental, unrestricted	1,895,351	1,755,690	0	0	1,895,351	1,755,690
Investment earnings	63,913	80,055	0	0	63,913	80,055
Miscellaneous	385,043	209,174	0	0	385,043	209,174
Total revenues	21,420,810	18,720,571	10,305,232	11,339,964	31,726,042	30,060,535
Expenses						
Program Expenses						
General government	3,677,014	3,559,643	0	0	3,677,014	3,559,643
Public safety	12,065,050	11,311,480	0	0	12,065,050	11,311,480
Health	0	258,706	0	0	0	258,706
Highways and streets	2,409,163	1,842,334	0	0	2,409,163	1,842,334
Urban Redevlopment & Housing	139,753	125,650	0	0	139,753	125,650
Economic Development & Assistance	151,523	147,294	0	0	151,523	147,294
Recreation	272,941	284,934	0	0	272,941	284,934
Debt service:						
Interest and fiscal charges	67,642	104,977	0	0	67,642	104,977
Water	0	0	3,075,621	2,980,976	3,075,621	2,980,976
Sewer	0	0	4,346,983	3,883,632	4,346,983	3,883,632
Sanitation	0	0	1,642,102	1,577,458	1,642,102	1,577,458
Storm Water	0	0	324,722	277,359	324,722	277,359
Other enterprise funds	0	0	267,108	243,485	267,108	243,485
Total expenses	18,783,086	17,635,018	9,656,536	8,962,910	28,439,622	26,597,928
Total change in net assets before transfers	2,637,724	1,085,553	648,696	2,377,054	3,286,420	3,462,607
Transfers	104,499	(62,275)	(104,499)	62,275	0	0
Total change in net assets	2,742,223	1,023,278	544,197	2,439,329	3,286,420	3,462,607
Beginning net assets	41,847,229	40,823,951	31,646,563	29,207,234	73,493,792	70,031,185
Ending net assets	$44,589,452	$41,847,229	$32,190,760	$31,646,563	$76,780,212	$73,493,792

*See Note 5 for details on the reclassification.

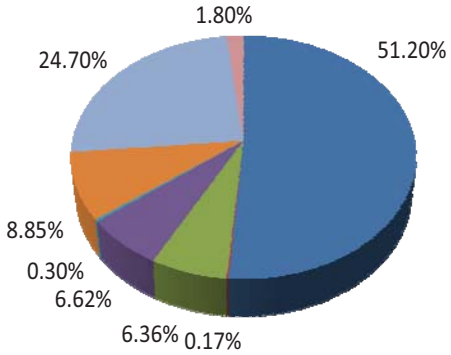
Governmental Activities

Net assets of the City's governmental activities increased by $2,742,223. This increase can be attributed to a change in the income tax rate resulting in higher income tax collections, and the receipt of grant funding close to $2.0 million in 2011. Expenses did increase significantly as the City brought back laid off police and fire personnel and committed to a more robust street program. The revenues however were more than enough to offset the increased expenses in 2011.

The City receives an income tax, which is based on 2.25% of all salaries, wages, commissions and other compensation and on net profits earned from residents living or working within the City. This rate was an increase from the previous rate of 1.75%. This measure was passed by city residents in October of 2010 effective January 1, 2011.

Property taxes and income taxes made up 6.36% and 51.21% respectively of revenues for governmental activities for the City in fiscal year 2011. The City's reliance upon tax revenues is demonstrated by the following graph indicating 64.36% of total revenues are general tax revenues.

Revenue Sources	2011	Percent of Total
Municipal income taxes	$10,969,297	51.20%
Other local taxes	36,655	0.17%
Property taxes	1,361,654	6.36%
Motor vehicle and gas taxes	1,418,289	6.62%
Investment earnings	63,913	0.30%
Intergovernmental , unrestricted	1,895,351	8.85%
Program revenues	5,290,608	24.70%
Miscellaneous	385,043	1.80%
Total Revenue	$21,420,810	100.00%



Business-Type Activities

Net assets of the business-type activities increased $544,197. The majority of changes in net assets among these funds were insignificant. Three changes in net assets were of note in the sewer, sanitation, and loan funds. A significant change in usage by a large customer impacted the sewer fund's charges for services and ultimately the change in net assets, the sanitation fund continued steady growth in its charges for service while operating expenses remained flat, and the loan fund received the assets of XEGC and therefore experienced a significant increase in net assets.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City's governmental funds reported a combined fund balance of $10,372,478 which is an increase from last year's balance of $8,802,205. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2011 and 2010:

	Fund Balance December 31, 2011	Restated Fund Balance December 31, 2010	Increase (Decrease)
General	$2,119,749	$2,045,737	$74,012
State Gas and Vehicle License	410,051	330,327	79,724
Police & Fire Fund	2,866,466	2,580,595	285,871
Capital Improvements	2,510,777	1,327,145	1,183,632
Other Governmental	2,465,435	2,518,401	(52,966)
Total	$10,372,478	$8,802,205	$1,570,273

General Fund – Revenues: General Fund revenues in 2011 increased approximately 9.47% compared to revenues in fiscal year 2010 as shown in the chart below. The increase in revenues can be attributed primarily to the change in the income tax rate which resulted in higher income tax collections. Higher estate tax collections in 2011 contributed to the increase in state shared taxes while grant receipts decreased.

	2011 Revenues	2010 Revenues	Increase (Decrease)
Municipal Income Taxes	$4,832,824	$4,083,217	$749,607
Other Local Taxes	1,064,394	1,072,225	(7,831)
State Shared taxes and permits	1,871,968	1,776,638	95,330
Intergovernmental grants	93,875	197,008	(103,133)
Charges for services	30,494	0	30,494
Fines, costs, forfeitures, Licenses and permits	1,045,890	1,065,654	(19,764)
Miscellaneous receipts including interest earnings	356,435	297,342	59,093
Total	$9,295,880	$8,492,084	$803,796

General Fund – Expenditures: General Fund expenditures increased $410,581 over the prior year. The creation of a police and fire fund in 2010 impacted the level of expenses charged to the General Fund in that year. The City also passed a levy in late 2010 and began collecting those tax revenues in 2011. Several expenses or programs that had been cut in 2010 were inserted back into the budget in 2011.

	2011 Expenditures	2010 Expenditures Reclassified*	Increase (Decrease)
General Government	$3,149,741	$2,850,693	$299,048
Public Safety	159,860	0	159,860
Health	0	0	0
Highways and Streets	241,757	272,387	(30,630)
Urban Redevelopment & Housing	115,864	126,423	(10,559)
Economic Development & Assistance	2,339	0	2,339
Recreation	158,251	167,728	(9,477)
Total	$3,827,812	$3,417,231	$410,581

*See Note 5 for details on the reclassifiaction

The City's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

For the General Fund, final budget basis revenue of $9.35 million did not significantly change over the original budget estimates of $9.32 million. The final budgeted expenditures of $4.42 million did not significantly exceed original appropriations of $4.3 million. The City budgeted transfers of $5.55 million in the original budget and adjusted that number by only $1,500 in the final budget. The largest variance among revenues between final budget amounts and actual revenues was in fines, costs, forfeitures, licenses, and permits. This had to do with municipal court revenues including criminal court costs and probation service fees coming in under what was estimated. When comparing budgeted expenses to actual the City only considers the variances in public safety and recreation to be significant. The other variances are a small percentage of what was budgeted and can be attributed to ordinary contingencies budgeted on a regular basis. The variance in public safety can primarily be attributed to contractual services or engineering services within the engineering department that were not utilized. The recreation variance is the result of fewer dollars being spent than was anticipated on park maintenance for personnel, materials and supplies, and for mowing. The General Fund had an adequate fund balance to cover expenditures.

Capital Improvement Fund – The City's General Capital Improvement Fund revenues increased by $1,171,855 or 110% compared to 2010. The increase is the result of the passage of a new income tax levy that will fund capital improvements. Previously the fund had no significant dedicated revenue source. In 2011 close to 11% of income tax collections were receipted into the capital improvement fund. Miscellaneous receipts were also higher in 2011 because of insurance claims related to a hail storm.

	2011 Revenues	2010 Revenues	Increase (Decrease)
Income Taxes	$1,220,171	$127,807	$1,092,364
Other Local Taxes	39,053	36,654	2,399
Intergovernmental Grants	833,956	819,016	14,940
Charges for Services	250	800	(550)
Miscellaneous Receipts including interest earnings	145,031	82,329	62,702
	$2,238,461	$1,066,606	$1,171,855

Capital improvement fund expenditures increased by $859,350 in 2011. Major projects such as the Jamestown Connector, West Main Street enhancement, Shawnee Park renovation, and an enhanced street resurfacing program contributed to the increase.

	2011 Expenditures	2010 Expenditures	Increase (Decrease)
Capital Outlay	$1,927,569	$1,050,706	$876,863
Debt Service:			
Principal retirement	71,770	85,969	(14,199)
Interest & Fiscal Charges	9,202	12,516	(3,314)
	$2,008,541	$1,149,191	$859,350

The primary funding source for the capital improvements fund is income tax revenue. Intergovernmental grants are another major contributor toward capital projects. In better rate environments interest earnings are another significant source of revenue for the fund.

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Enterprise Funds – The City's enterprise funds reported a net assets balance of $32,091,305 which is an increase from last year's balance of $31,518,169. The schedule below indicates the net assets balance and the total change in net assets by activity as of December 31, 2011 and 2010.

	Net Assets Balance December 31, 2011	Net Assets Balance December 31, 2010	Increase (Decrease)
Water	$11,977,688	$11,821,576	$156,112
Sewer	10,835,957	11,448,364	(612,407)
Sanitation	1,079,620	701,446	378,174
Storm Water	6,439,246	6,407,755	31,491
Other Enterprise	1,758,794	1,139,028	619,766
Total	$32,091,305	$31,518,169	$573,136

There were three significant changes in enterprise fund net assets in 2011. The Sewer Fund had a reduction of net assets due to a decrease in the usage of a major customer, while revenues steadily outpaced expenses in the Sanitation fund. The loan fund acquired all the assets of the Xenia Economic Growth Corporation therefore boosting its fund balance substantially. Overall the change in net assets in the Enterprise funds was 1.81%.

Water and sewer operating and non-operating revenues and expenses are show below:

	Water			Sewer		
	2011	2010	Increase (Decrease)	2011	2010	Increase (Decrease)
Operating Revenues	$3,139,322	$3,354,055	($214,733)	$3,431,894	$4,833,400	($1,401,506)
Non-Operating Revenues	88,590	101,547	(12,957)	297,748	546,898	(249,150)
Total	$3,227,912	$3,455,602	($227,690)	$3,729,642	$5,380,298	($1,650,656)
Operating Expenses	$3,039,348	$2,959,265	$80,083	$4,131,349	$3,701,361	$429,988
Non-Operating Expenses	32,452	38,323	(5,871)	210,700	199,187	11,513
Total	$3,071,800	$2,997,588	$74,212	$4,342,049	$3,900,548	$441,501

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year there was a $101,254 increase in appropriations between the original and final amended budget. These supplemental appropriations were made to cover legal fees, the integration of XEGC as a City department, and various personnel costs. None of the adjustments would be considered significant in the General fund. Transfers were made from the General Fund to several other funds to cover operating costs. The most significant transfer was to the Police and Fire Fund in an amount that exceeded 5 million dollars. Transfers were also made to the State Gas and Vehicle License Fund, Parking Enforcement Fund and the Victim Witness Fund to cover operating costs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2011 the City had $65,950,234 net of accumulated depreciation invested in land, buildings, equipment and vehicles. Of this total, $36,773,704 was related to governmental activities, and $29,176,530 was related to business-type activities. The following table shows fiscal year 2011 and 2010 balances:

	Governmental Activities		Increase (Decrease)
	2011	2010	
Land	$16,210,287	$16,220,607	($10,320)
Land Improvements	2,245,194	1,343,845	901,349
Buildings	6,816,058	6,741,464	74,594
Equipment	8,519,856	8,229,976	289,880
Infrastructure	15,763,408	15,247,920	515,488
Construction In Progress	1,625,763	685,664	940,099
Less: Accumulated Depreciation	(14,406,862)	(13,276,190)	(1,130,672)
Total	$36,773,704	$35,193,286	$1,580,418

	Business-Type Activities		Increase (Decrease)
	2011	2010	
Land	$484,280	$484,280	$0
Land Improvements	574,767	448,997	125,770
Buildings	9,852,145	8,347,364	1,504,781
Equipment	52,696,723	51,215,065	1,481,658
Construction In Progress	963,879	2,646,855	(1,682,976)
Less: Accumulated Depreciation	(35,395,264)	(33,941,734)	(1,453,530)
Total	$29,176,530	$29,200,827	($24,297)

The Increase in governmental activities capital assets was the result of several additions in capital assets. Major additions included police cruisers, the Jamestown Connector path, West Main Street enhancements, way finding signage, and a parking lot at the police training facility. There was a very minor decrease in asset value in Business-type activities which can be attributed to the disposal of a dump truck. Several projects recorded as construction in progress in 2010 in the business type activities were completed and set up in the appropriate classification in 2011. Most notably, Contract A, the project to improve facilities and processes at the Ford road waste water treatment plant, was completed.

Additional information on the City's capital assets can be found in Note 11.

Debt

At December 31, 2011 the City had $1,924,000 in bonds outstanding, $172,368 due within one year. The following table summarizes the City's debt outstanding as of December 31, 2011 and 2010:

	2011	2010
Governmental Activities:		
General Obligation Bonds	$1,803,712	$920,000
Capital Leases Payable	856,036	1,219,167
Compensated Absences	1,816,302	1,693,036
Total Governmental Activities	4,476,050	3,832,203
Business-Type Activities:		
General Obligation Bonds	120,288	0
Landfill Liability	956,638	993,867
Compensated Absences	454,580	405,524
Capital Leases Payable	1,416,485	1,514,227
Loans Payable	5,509,733	6,226,960
Total Business-Type Activities	8,457,724	9,140,578
	$12,933,774	$12,972,781

Under current state statutes, the City's general obligation bonded debt issues are subject to a legal limitation based on 10.5% of the total assessed value of real and personal property. At December 31, 2011, the City's outstanding debt was below the legal limit. Additional information on the City's long-term debt can be found in Notes 14, 15, and 16.

ECONOMIC FACTORS

The National economic downturn has resulted in a significant number of job losses in the Xenia community. Unemployment rates have improved over the last year but are still not flattering. The national unemployment rate at the end of 2011 was 8.3%. The state had an unemployment rate of 7.6%, the county 7.3% and the City of Xenia 8.9%. The city's rate has decreased from 10.5% in 2010 but is still of concern to City management. There continue to be far too many households with little or no taxable income within the community. More than 63% of households in the City had a taxable income of less than $20,000. Economic development and job creation continues to be a top priority for Council and Management. In 2011 the City evaluated its economic development activities. Administration organized an Economic Development Review Committee, consisting of local business and development professionals. The committee also included the XEGC Director, the City Manager, and the Finance Director. The committee conducted its review of challenges and opportunities on various matters related to economic development services for the City of Xenia. The conclusion of the committee was that due to limited external funding options, economic development services for the City should be incorporated as an in-house City service effective 2012. City Council tasked the City Manager with developing recommendations for the institution of an economic development office under his charge. Administration evaluated various departmental structures and incorporated economic development functions in November of 2011.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information contact Mark A. Bazelak, Finance Director of Xenia City.

Statement of Net Assets
December 31, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	XEGC
Assets:				
Cash and cash equivalents	$ 3,652,389	$ 4,203,625	$ 7,856,014	$ 0
Investments	4,874,351	5,610,012	10,484,363	0
Receivables:				
Taxes, including interest, penalties and liens	4,227,092	0	4,227,092	0
Intergovernmental	1,864,636	0	1,864,636	0
Accounts	551,984	1,195,696	1,747,680	0
Special assessments, including liens	151,622	27,831	179,453	0
Loans	0	576,228	576,228	0
Accrued interest	18,998	24,522	43,520	0
Grants	172,650	95,800	268,450	0
Allowance for uncollectible accounts	(381,457)	(21,822)	(403,279)	0
Internal balances	(39,788)	39,788	0	0
Inventories	88,861	275,269	364,130	0
Prepaid items	178,251	49,923	228,174	0
Capital Assets Not being depreciated	17,836,050	1,448,159	19,284,209	0
Capital Assets, net of accumulated depreciation	18,937,654	27,728,371	46,666,025	0
Total Assets	52,133,293	41,253,402	93,386,695	0
Liabilities:				
Accounts payable	428,570	408,167	836,737	0
Accrued payroll	853,514	166,367	1,019,881	0
Unearned revenue	1,769,876	0	1,769,876	0
Accrued interest payable	15,831	30,384	46,215	0
Long-term liabilities:				
Amounts due within one year	613,610	673,586	1,287,196	0
Amounts due in more than one year	3,862,440	7,784,138	11,646,578	0
Total Liabilities	7,543,841	9,062,642	16,606,483	0
Net Assets:				
Invested in Capital Assets, Net of Related Debt	34,113,956	22,250,312	56,364,268	0
Restricted For:				
Capital Projects	3,060,601	120,288	3,180,889	0
Debt Service	58,633	0	58,633	0
General government programs	204,977	0	204,977	0
Safety programs	3,228,424	0	3,228,424	0
Street construction/maintenance	1,635,430	0	1,635,430	0
Unrestricted (Deficit)	2,287,431	9,820,160	12,107,591	0
Total Net Assets	$ 44,589,452	$ 32,190,760	$ 76,780,212	$ 0

See accompanying notes to the basic financial statements

Statement of Activities
For the Year Ended December 31, 2011

	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Current:				
General government	$ 3,677,014	$ 1,398,435	$ 151,971	$ 13,976
Public safety	12,065,050	1,851,179	246,525	102,098
Highways and streets	2,409,163	2,438	0	1,347,262
Urban Redevelopment & Housing	139,753	0	0	0
Economic Development & Assistance	151,523	0	0	0
Recreation	272,941	5,360	0	171,364
Debt service:				
Interest and fiscal charges	67,642	0	0	0
Total Governmental Activities	18,783,086	3,257,412	398,496	1,634,700
Business-Type Activities:				
Water	3,075,621	3,227,912	0	0
Sewer	4,346,983	3,563,646	0	165,996
Sanitation	1,642,102	2,012,065	0	0
Storm Water	324,722	344,240	0	0
Loan	8,783	1,096	676,466	0
Parking Revenue	86,505	52,926	0	0
CDBG and UDAG Revolving Loan	58,103	968	0	101,883
Housing Rehabilitation Loan	113,717	3,597	38,437	116,000
Total Business-Type Activities	9,656,536	9,206,450	714,903	383,879
Total primary government	$ 28,439,622	$ 12,463,862	$ 1,113,399	$ 2,018,579
Component Unit:				
XEGC	$ 848,267	$ 148,429	$ 0	$ 0

General Revenues:
Income taxes
Other local taxes
Property Taxes
Motor vehicle and gas taxes
Intergovernmental, unrestricted
Investment earnings
Miscellaneous
Transfers
Total General Revenues and Transfers
Change in Net Assets
Net Assets Beginning of Year, as Restated
Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			Component Unit
Governmental Activities	Business-Type Activities	Total	XEGC
$ (2,112,632)	$ 0	$ (2,112,632)	$ 0
(9,865,248)	0	(9,865,248)	0
(1,059,463)	0	(1,059,463)	0
(139,753)	0	(139,753)	0
(151,523)	0	(151,523)	0
(96,217)	0	(96,217)	0
(67,642)	0	(67,642)	0
(13,492,478)	0	(13,492,478)	0
0	152,291	152,291	0
0	(617,341)	(617,341)	0
0	369,963	369,963	0
0	19,518	19,518	0
0	668,779	668,779	0
0	(33,579)	(33,579)	0
0	44,748	44,748	0
0	44,317	44,317	0
0	648,696	648,696	0
$ (13,492,478)	$ 648,696	$ (12,843,782)	$ 0
$ 0	$ 0	$ 0	$ (699,838)
$ 10,969,297	$ 0	$ 10,969,297	$ 0
36,655	0	36,655	0
1,361,654	0	1,361,654	0
1,418,289	0	1,418,289	0
1,895,351	0	1,895,351	0
63,913	0	63,913	1,135
385,043	0	385,043	0
104,499	(104,499)	0	0
16,234,701	(104,499)	16,130,202	1,135
2,742,223	544,197	3,286,420	(698,703)
41,847,229	31,646,563	73,493,792	698,703
$ 44,589,452	$ 32,190,760	$ 76,780,212	$ 0

Balance Sheet
Governmental Funds
December 31, 2011

	General	State Gas and Vehicle License	Police and Fire
Assets:			
Cash and cash equivalents	$ 364,254	$ 99,178	$ 1,072,784
Investments	486,121	132,360	1,431,699
Receivables:			
Taxes, including interest, penalties and liens	2,452,084	0	1,344,556
Intergovernmental	690,130	522,797	25,160
Accounts	68,280	0	457,251
Special assessments, including liens	151,622	0	0
Accrued interest	0	484	6,023
Grants	0	0	66,325
Allowance for uncollectible accounts	(134,072)	0	(247,385)
Interfund Receivable	0	0	0
Inventories	9,747	14,959	0
Prepaid items	49,297	3,795	43,395
Total Assets	$ 4,137,463	$ 773,573	$ 4,199,808
Liabilities:			
Accounts payable	$ 41,118	$ 2,465	$ 38,363
Accrued payroll	97,916	26,965	706,492
Deferred revenue	1,878,680	334,092	588,487
Total Liabilities	2,017,714	363,522	1,333,342
Fund Balances:			
Nonspendable Fund Balance			
Inventories	9,747	14,959	0
Prepaid items	49,297	3,795	43,395
Restricted Fund Balance	0	391,297	2,823,071
Committed Fund Balance	0	0	0
Assigned Fund Balance	188,601	0	0
Unassigned Fund Balance	1,872,104	0	0
Total Fund Balances	2,119,749	410,051	2,866,466
Total Liabilities and Funds Balances	$ 4,137,463	$ 773,573	$ 4,199,808

See accompanying notes to the basic financial statements

Capital Improvements	Other Governmental Funds	Total Governmental Funds
$ 1,053,423	$ 1,022,623	$ 3,612,262
1,405,861	1,364,755	4,820,796
295,473	134,979	4,227,092
0	626,549	1,864,636
0	20,658	546,189
0	0	151,622
7,027	5,464	18,998
89,632	16,693	172,650
0	0	(381,457)
31,853	0	31,853
0	0	24,706
0	78,414	174,901
$ 2,883,269	$ 3,270,135	$ 15,264,248
$ 273,682	$ 38,518	$ 394,146
0	15,528	846,901
98,810	750,654	3,650,723
372,492	804,700	4,891,770
0	0	24,706
0	78,414	174,901
558,370	2,269,995	6,042,733
0	117,026	117,026
1,952,407	0	2,141,008
0	0	1,872,104
2,510,777	2,465,435	10,372,478
$ 2,883,269	$ 3,270,135	$ 15,264,248

Reconciliation Of Total Governmental Fund Balances To Net Assets Of Governmental Activities December 31, 2011

Total Governmental Fund Balances	$ 10,372,478
Amounts Reported for Governmental activities in the statement of net assets are different because:	
Capital Assets used in Governmental Activities are not resources and therefore are not reported in the funds.	36,741,851
Other long-term assets are not available to pay for current period expenditures and therfore are deferred in the funds.	1,880,846
Long-term liailities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(4,466,922)
The City Garage internal service fund is used by management to charge the costs of vehicle maintenance to individual departments. The asset and liabilities of the City Garage fund are allocated between the governmental and business-type activities in the statement of net assets. This is the amount that applies to the governmental activities.	61,199
Net Assets of Governmental Activities	$ 44,589,452

See accompanying noted to the basic financial statements.

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2011

	General	State Gas and Vehicle License	Police and Fire
Revenues:			
Municipal income tax	$ 4,832,824	$ 0	$ 4,880,680
Other local taxes	1,064,394	0	183,358
State shared taxes and permits	1,871,968	959,595	45,452
Intergovernmental grants	93,875	0	234,237
Charges for services	30,494	2,060	1,452,603
Fines, costs, forfeitures, licenses and permits	1,045,890	0	5,226
Miscellaneous receipts and reimbursements, including interest	356,435	27,919	102,580
Total Revenue	9,295,880	989,574	6,904,136
Expenditures:			
Current:			
General government	3,149,741	0	0
Public safety	159,860	0	11,241,969
Highways and streets	241,757	943,228	0
Urban redevelopment & Housing	115,864	0	0
Economic Development & Assistance	2,339	0	0
Recreation	158,251	0	0
Capital outlay	0	0	318,015
Debt service:			
Principal retirement	0	0	273,552
Interest & fiscal charges	0	0	34,729
Total Expenditures	3,827,812	943,228	11,868,265
Excess (deficiency) of revenues over expenditures	5,468,068	46,346	(4,964,129)
Other financing sources (uses):			
Issuance of bonds	0	0	0
Transfers in	0	50,000	5,250,000
Transfers out	(5,391,500)	0	0
Total other financing sources (uses)	(5,391,500)	50,000	5,250,000
Net change in fund balances	76,568	96,346	285,871
Fund Balances at Beginning of Year - Restated	2,045,737	330,327	2,580,595
Change in Nonspendable Fund Balance - Inventories	(2,556)	(16,622)	0
Fund Balances End of Year	$ 2,119,749	$ 410,051	$ 2,866,466

See accompanying notes to the basic financial statements

Capital Improvements	Other Governmental Funds	Total Governmental Funds
$ 1,220,171	$ 0	$ 10,933,675
39,053	113,902	1,400,707
0	232,021	3,109,036
833,956	938,143	2,100,211
250	0	1,485,407
0	306,846	1,357,962
145,031	203,325	835,290
2,238,461	1,794,237	21,222,288
0	233,962	3,383,703
0	101,097	11,502,926
0	110,703	1,295,688
0	14,460	130,324
0	144,324	146,663
0	0	158,251
1,927,569	1,198,318	3,443,902
71,770	87,809	433,131
9,202	26,530	70,461
2,008,541	1,917,203	20,565,049
229,920	(122,966)	657,239
953,712	0	953,712
0	70,000	5,370,000
0	0	(5,391,500)
953,712	70,000	932,212
1,183,632	(52,966)	1,589,451
1,327,145	2,518,401	8,802,205
0	0	(19,178)
$ 2,510,777	$ 2,465,435	$ 10,372,478

Reconciliation Of The Statement Of Revenues, Expenditures And Changes In Fund Balances Of Governmental Funds To The Statement Of Activities For The Fiscal Year Ended December 31, 2011

Net change in Fund Balances - Total Governmental Funds	$1,589,451
Amounts Reported for Governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation.	1,495,192
Governmental funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets.	(38,672)
The statement of activities reported a transfer of capital assets from business-type activities to governmental activities. Capital asset transfers are not recognized in the governmental funds.	125,999
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	198,522
The repayment of bond and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	433,131
A New Bond issue increased long-term liabilities in the statement of net assets but are an other financing source Bond Proceeds in the governmental funds.	(953,712)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	2,819
Some expenses reported in the statement of activities, such as change in inventory and compensated absenses, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(143,510)
The City Garage Internal Service Fund, which is used to charge the cost of services to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal services revenues are eliminated. The net revenue (expense) of the City Garage Internal Service Fund is allocated among the governmental and business-type activities.	33,003
Change in Net Assets of Governmental Activities	$2,742,223

See accompanying noted to the basic financial statements.

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Tax	$ 4,555,691	$ 4,555,691	$ 4,565,655	$ 9,964
Other Local Taxes	1,200,000	1,200,000	1,238,394	38,394
State Shared Taxes and Permits	1,904,641	1,924,641	1,899,336	(25,305)
Intergovernmental Grants	125,000	125,000	125,167	167
Charges for Services	47,600	47,600	30,494	(17,106)
Fines, Costs, Forfeitures, Licenses and Permits	1,153,604	1,153,604	1,043,441	(110,163)
Miscellaneous Receipts and Reimbursements, including Interest	336,721	341,221	355,415	14,194
Total Revenues	9,323,257	9,347,757	9,257,902	(89,855)
Expenditures:				
Current:				
General Government	3,476,508	3,537,559	3,290,169	247,390
Public Safety	216,852	240,959	175,276	65,683
Highways and Streets	283,450	283,732	273,150	10,582
Urban Redevelopment & Housing	133,892	134,018	120,133	13,885
Economic Development & Assistance	0	2,940	1,951	989
Recreation	208,283	221,031	170,910	50,121
Total Expenditures	4,318,985	4,420,239	4,031,589	388,650
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,004,272	4,927,518	5,226,313	298,795
Other Financing Sources (Uses):				
Transfers Out	(5,551,000)	(5,552,500)	(5,391,500)	161,000
Advances In	2,500	2,500	0	(2,500)
Advances Out	(2,500)	(2,500)	0	2,500
Total Other Financing Sources (Uses):	(5,551,000)	(5,552,500)	(5,391,500)	161,000
Net Change in Fund Balance	(546,728)	(624,982)	(165,187)	459,795
Fund Balance at Beginning of Year	596,282	596,282	596,282	0
Prior Year Encumbrances	128,492	128,492	128,492	0
Fund Balance at End of Year	$ 178,046	$ 99,792	$ 559,587	$ 459,795

See accompanying notes to the basic financial statements

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Fund – State Gas and Vehicle License Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 998,140	$ 998,140	$ 965,421	$ (32,719)
Charges for Services	0	0	2,060	2,060
Miscellaneous Receipts and Reimbursements, including Interest	4,000	4,000	27,693	23,693
Total Revenues	1,002,140	1,002,140	995,174	(6,966)
Expenditures:				
Current:				
Highways and Streets	1,109,407	1,136,035	1,029,225	106,810
Total Expenditures	1,109,407	1,136,035	1,029,225	106,810
Excess (Deficiency) of Revenues Over (Under) Expenditures	(107,267)	(133,895)	(34,051)	99,844
Other Financing Sources (Uses):				
Transfers In	185,000	185,000	50,000	(135,000)
Total Other Financing Sources (Uses):	185,000	185,000	50,000	(135,000)
Net Change in Fund Balance	77,733	51,105	15,949	(35,156)
Fund Balance at Beginning of Year	70,109	70,109	70,109	0
Prior Year Encumbrances	81,851	81,851	81,851	0
Fund Balance at End of Year	$ 229,693	$ 203,065	$ 167,909	$ (35,156)

See accompanying notes to the basic financial statements

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Fund – Police and Fire Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Tax	$ 4,381,677	$ 4,381,677	$ 4,613,511	$ 231,834
Other Local Taxes	226,000	226,000	212,358	(13,642)
State Shared Taxes and Permits	48,974	48,974	45,452	(3,522)
Intergovernmental Grants	84,000	213,000	189,707	(23,293)
Charges for Services	1,589,906	1,589,906	1,454,769	(135,137)
Fines, Costs, Forfeitures, Licenses and Permits	10,000	10,000	5,226	(4,774)
Miscellaneous Receipts and Reimbursements, including Interest	71,000	71,000	96,757	25,757
Total Revenues	6,411,557	6,540,557	6,617,780	77,223
Expenditures:				
Current:				
Public Safety	11,527,444	11,695,375	11,265,520	429,855
Capital Outlay	337,533	406,017	387,154	18,863
Debt Service				
Principal Retirement	273,556	273,556	273,552	4
Interest and Fiscal Charges	34,733	34,733	34,729	4
Total Expenditures	12,173,266	12,409,681	11,960,955	448,726
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,761,709)	(5,869,124)	(5,343,175)	525,949
Other Financing Sources (Uses):				
Transfers In	5,250,000	5,250,000	5,250,000	0
Total Other Financing Sources (Uses):	5,250,000	5,250,000	5,250,000	0
Net Change in Fund Balance	(511,709)	(619,124)	(93,175)	525,949
Fund Balance at Beginning of Year	2,231,549	2,231,549	2,231,549	0
Prior Year Encumbrances	176,875	176,875	176,875	0
Fund Balance at End of Year	$ 1,896,715	$ 1,789,300	$ 2,315,249	$ 525,949

See accompanying notes to the basic financial statements

Statement of Net Assets
Proprietary Funds
December 31, 2011

	Business-type activities - Enterprise Funds		
	Water	Sewer	Sanitation
Assets:			
Current Assets:			
Cash and cash equivalents	$ 1,396,046	$ 1,190,989	$ 942,747
Investments	1,863,114	1,589,453	1,258,157
Receivables:			
Accounts	368,404	736,515	13,469
Special assessments, including liens	7,606	14,597	4,878
Loans	0	0	0
Accrued interest	8,548	7,749	5,115
Grants	0	0	0
Allowance for uncollectible accounts	(5,768)	(12,233)	(3,402)
Inventories	249,759	25,510	0
Prepaid items	26,413	18,471	2,541
Total Current Assets	3,914,122	3,571,051	2,223,505
Noncurrent Assets:			
Unrestricted:			
Loans receivable (net of current)	0	0	0
Capital Assets not being depreciated	961,209	389,140	0
Capital Assets (net of accumulated depreciation)	8,228,069	13,503,287	89,088
Total Noncurrent Assets	9,189,278	13,892,427	89,088
Total Assets	13,103,400	17,463,478	2,312,593
Liabilities:			
Current Liabilities:			
Accounts payable	95,936	72,999	204,788
Accrued payroll	71,659	70,904	14,582
Interfund payable	0	0	0
Loan payable	0	472,386	0
Accrued interest payable	15,181	15,181	11
Compensated absences	17,088	18,585	4,873
Capital lease payable - current	51,085	51,086	0
GO Bonds - Current	4,946	4,946	506
Landfill liability - current	0	0	45,000
Total Current Liabilities	255,895	706,087	269,760

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$ 267,090	$ 391,481	$ 4,188,353	$ 55,399
356,449	522,455	5,589,628	73,939
67,770	0	1,186,158	15,333
750	0	27,831	0
0	16,184	16,184	0
1,364	1,746	24,522	0
0	95,800	95,800	0
(419)	0	(21,822)	0
0	0	275,269	64,155
17	318	47,760	5,513
693,021	1,027,984	11,429,683	214,339
0	560,044	560,044	0
0	97,810	1,448,159	0
5,778,576	109,270	27,708,290	51,934
5,778,576	767,124	29,716,493	51,934
6,471,597	1,795,108	41,146,176	266,273
6,005	20,668	400,396	42,195
5,859	3,363	166,367	6,612
0	0	0	31,853
0	0	472,386	0
11	0	30,384	0
1,413	1,166	43,125	1,035
0	0	102,171	0
506	0	10,904	0
0	0	45,000	0
13,794	25,197	1,270,733	81,695

(Continued)

Statement of Net Assets
Proprietary Funds
December 31, 2011

	Business-type activities - Enterprise Funds		
	Water	Sewer	Sanitation
Noncurrent Liabilities			
Compensated absences	163,046	177,318	46,496
Capital lease payable	657,158	657,156	0
Loans payable	0	5,037,347	0
GO Bonds - Non Current	49,613	49,613	5,079
Landfill liability - noncurrent	0	0	911,638
Total Noncurrent Liabilities	869,817	5,921,434	963,213
Total Liabilities	1,125,712	6,627,521	1,232,973
Net Assets:			
Invested in Capital Assets, net of debt	8,481,036	7,674,451	89,088
Restricted for Capital Projects	54,559	54,559	5,585
Unrestricted	3,442,093	3,106,947	984,947
Total Net Assets	$ 11,977,688	$ 10,835,957	$ 1,079,620

Adjustment to consolidate Utility Billing Internal Service Fund Net Assets

Adjustment to consolidate the allocated portion of the City Garage Internal Service Fund Net Assets

Total Net Assets per the government-wide Statement of Net Assets

See accompanying notes to the basic financial statements

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
13,478	11,117	411,455	23,924
0	0	1,314,314	0
0	0	5,037,347	0
5,079	0	109,384	0
0	0	911,638	0
18,557	11,117	7,784,138	23,924
32,351	36,314	9,054,871	105,619
5,778,576	207,080	22,230,231	51,934
5,585	0	120,288	0
655,085	1,551,714	9,740,786	108,720
$ 6,439,246	$ 1,758,794	32,091,305	$ 160,654
		59,667	
		39,788	
		$ 32,190,760	

Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2011

	Business-type activities - Enterprise Funds		
	Water	Sewer	Sanitation
Operating revenues:			
Charges for services	$ 3,139,322	$ 3,431,894	$ 1,844,712
Operating expenses:			
Personnel services	1,719,462	1,708,002	324,454
General operating	9,456	6,987	105
Contractual services	611,924	827,808	1,299,144
Materials and supplies	188,994	185,048	3,324
Depreciation	483,020	857,896	6,853
Repairs and maintenance	26,492	543,640	0
Non-governmental	0	1,968	0
Total expenses	3,039,348	4,131,349	1,633,880
Operating income (loss)	99,974	(699,455)	210,832
Non-operating revenues:			
Interest revenue	37,008	28,830	22,010
Other	51,582	102,922	145,343
Intergovernmental	0	165,996	0
Proceeds from Dissolved Component Unit	0	0	0
Total Non-operating revenue	88,590	297,748	167,353
Non-operating expenses:			
Interest expense	32,452	210,700	11
Total Non-Operating Expenses	32,452	210,700	11
Income (loss) before transfers	156,112	(612,407)	378,174
Transfers in	0	0	0
Transfers out	0	0	0
Change in Net Assets	156,112	(612,407)	378,174
Net assets, beginning of year	11,821,576	11,448,364	701,446
Net assets, end of year	$ 11,977,688	$ 10,835,957	$ 1,079,620

Change in Net Assets - total enterprise funds

Adjustments to consolidate Utility Billing Internal Service Fund activities

Adjustment to consolidate the allocated portion of the City Garage Internal Service Fund activities

Total Change in net assets of business-type activities

See accompanying notes to the basic financial statements

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$ 332,142	$ 53,953	$ 8,802,023	$ 836,059
133,633	72,024	3,957,575	162,846
0	1,694	18,242	3,976
17,904	92,178	2,848,958	225,585
29,480	9,056	415,902	517,268
131,721	0	1,479,490	2,101
0	0	570,132	0
0	92,156	94,124	0
312,738	267,108	9,384,423	911,776
19,404	(213,155)	(582,400)	(75,717)
5,882	4,634	98,364	375
6,216	0	306,063	79,406
0	256,320	422,316	0
0	676,466	676,466	0
12,098	937,420	1,503,209	79,781
11	0	243,174	0
11	0	243,174	0
31,491	724,265	677,635	4,064
0	130,770	130,770	0
0	(235,269)	(235,269)	0
31,491	619,766	573,136	4,064
6,407,755	1,139,028	31,518,169	156,590
$ 6,439,246	$ 1,758,794	32,091,305	$ 160,654
		573,136	
		(51,801)	
		22,862	
		$ 544,197	

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Sanitation
Cash Flows from Operating Activities:			
Cash Received from Customers	$3,232,103	$3,636,213	$1,987,060
Cash Received from Interfund Services Provided	0	0	0
Cash Payments for Goods and Services	(814,013)	(1,856,247)	(1,342,801)
Cash Payments to Employees	(1,695,450)	(1,683,622)	(315,695)
Net Cash Provided (Used) by Operating Activities	722,640	96,344	328,564
Cash Flows from Noncapital Financing Activities:			
Transfers In from Other Funds	0	0	0
Advances to Other Funds	0	0	0
Intergovernmental Grants	0	0	0
Insurance Proceeds	0	0	0
Proceeds from Component Unit	0	0	0
Net Cash Used by Noncapital Financing Activities	0	0	0
Cash Flows from Capital and Related Financing Activities:			
Intergovernmental Grants	0	172,220	0
Acquisition and Construction of Assets	(984,917)	(826,962)	(6,545)
Principal Paid on Loans	0	(637,377)	0
Interest Paid on All Debt	(33,387)	(211,635)	0
Capital Lease Payment	(48,871)	(48,871)	0
Loan Initiated	0	795,764	0
GO Bonds Initiated	54,559	54,559	5,585
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,012,616)	(702,302)	(960)
Cash Flows from Investing Activities:			
Sale of Investments	270,889	451,732	0
Purchase of Investments	0	0	(133,182)
Receipts of Interest	33,040	23,430	19,462
Net Cash Provided (Used) by Investing Activities	303,929	475,162	(113,720)
Net Decrease in Cash and Cash Equivalents	13,953	(130,796)	213,884
Cash and Cash Equivalents at Beginning of Year	1,382,093	1,321,785	728,863
Cash and Cash Equivalents at End of Year	$1,396,046	$1,190,989	$942,747

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$331,044	$58,613	$9,245,033	$0
0	0	0	835,042
(44,040)	(183,467)	(4,240,568)	(755,738)
(131,621)	(72,957)	(3,899,345)	(163,625)
155,383	(197,811)	1,105,120	(84,321)
0	21,500	21,500	0
0	0	0	(4,202)
0	34,000	34,000	0
0	0	0	79,406
0	527,778	527,778	0
0	583,278	583,278	75,204
0	228,650	400,870	0
0	(178,968)	(1,997,392)	0
0	0	(637,377)	0
0	0	(245,022)	0
0	0	(97,742)	0
0	0	795,764	0
5,585	0	120,288	0
5,585	49,682	(1,660,611)	0
0	69,877	792,498	34,555
(78,860)	(304,633)	(516,675)	(24,462)
5,091	4,488	85,511	0
(73,769)	(230,268)	361,334	10,093
87,199	204,881	389,121	976
179,891	186,600	3,799,232	54,423
$267,090	$391,481	$4,188,353	$55,399

(Continued)

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Sanitation
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$99,974	($699,455)	$210,832
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	483,020	857,896	6,853
Income - Other Nonoperating	54,070	96,130	145,066
Expense - Other Nonoperating	0	418,167	
Changes in Assets and Liabilities:			
Decrease in Principal Receivable	0	0	0
(Increase) Decrease in Accounts Receivable	37,661	104,280	(4,339)
(Increase) Decrease in Special Assessments Receivable	1,051	3,909	1,621
(Increase) Decrease in Prepaid Items	3,301	(955)	133
(Increase) Decrease in Inventory	(35,965)	2,866	0
Decrease in Landfill Liability	0	0	(37,229)
Increase (Decrease) in Accounts Payable	55,280	(710,874)	(3,143)
Increase (Decrease) in Accrued Payroll	4,340	4,419	3,131
Increase (Decrease) in Compensated Absences	19,908	19,961	5,639
Total Adjustments	622,666	795,799	117,732
Net Cash Provided (Used) by Operating Activities	$722,640	$96,344	$328,564

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2011 the water, sewer, sanitation, and stormwater funds had outstanding liabilities of $762,802, $6,272,534, $5,585, and $5,585 respectivley, for the purchase of certain capital assets.
The fair market value of investments increased in 2010 by $2,829, $2,413, $1,910, $541, and $793 in the Water, Sewer, Sanitation, Stormwater, and Other Enterprise Funds respectively.
The fair market value of investments increased in 2011 by $112 in the internal service funds
The City did not utilize or receive $79,850 originally included in an OWDA sewer loan. This resulted in a reduction in loan payable.

See accompanying notes to the basic financial statements

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$19,404	($213,155)	($582,400)	($75,717)
131,721	0	1,479,490	2,101
6,113	148,206	449,585	0
0	0	418,167	0
0	(141,787)	(141,787)	0
(7,235)	0	130,367	(1,018)
24	0	6,605	0
126	76	2,681	(1,678)
0	0	(33,099)	(9,326)
0	0	(37,229)	0
3,218	6,400	(649,119)	2,096
721	192	12,803	287
1,291	2,257	49,056	(1,066)
135,979	15,344	1,687,520	(8,604)
$155,383	($197,811)	$1,105,120	($84,321)

Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2011

	Agency Funds
Assets:	
Cash and cash equivalents	$ 196,475
Total Assets	$ 196,475
Liabilities:	
Accounts payable	$ 66,107
Restricted deposits	130,368
Total Liabilities	$ 196,475

See accompanying notes to the basic financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Xenia, Ohio, was incorporated in 1817, became a city in 1834, and operates under a Council-Manager form of government.

The financial statements are presented as of December 31, 2011 and for the year then ended, and have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to local governments. The Governmental Accounting Standards Board (the "GASB") is the standard-setting body for establishing governmental accounting and financial reporting principles, which are primarily set forth in the GASB's Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification).

A. Reporting Entity

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, functions and component units for which the City (the primary government) is financially accountable. Generally, component units are legally separate organizations for which the elected officials of the primary government (i.e. the City) are financially accountable. The City would consider an organization to be a component unit if:

1. The City appoints a voting majority of the organization's governing body AND (a) is able to impose its will on that organization OR (b) there is a potential for the organization to provide specific financial burdens on the City; OR

2. The organization is fiscally dependent upon the City; OR

3. The nature of the relationship between the City and the organization is such that the exclusion from the financial reporting entity would render the financial statements of the City misleading.

The City's financial reporting entity had one component unit, the Xenia Economic Growth Corporation (XEGC). That component unit was dissolved in the 2011 fiscal year and did not exist at year end. The City's financial reporting entity includes all funds, agencies, boards and commissions that are part of the primary government, including the following services: public safety (police and fire), highways and streets, water, sewer, sanitation, storm water, recreation, public improvements, planning and zoning, and general administrative services.

Discretely Presented Component Unit - The component unit column in the government-wide financial statements includes the financial data of the City's component unit. It is reported in a separate column to emphasize that it was legally separate from the City.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The Xenia Economic Growth Corporation (XEGC) provided loan servicing and economic development services to the business community and to the City of Xenia. XEGC's administrative services were primarily funded by the City of Xenia. The amount of this funding for 2011 was $145,333. XEGC's board was appointed by the City Council and XEGC was considered legally separate from the City. The City was legally entitled to access XEGC's resources and provided a majority of its funding, making XEGC fiscally dependent on the City. XEGC was dissolved on October 30, 2011 and the City assumed all of its assets and liabilities.

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses.

The City reports the following major governmental funds:

General Fund - This fund is used to account for all financial resources except those accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the limitations of the City Charter.

State Gas and Vehicle License Fund – This fund is required by State law to account for that portion of gasoline tax and motor vehicle license fees designated for maintenance of streets within the City.

Police and Fire Fund - This fund is used to account for financial resources related to the City's Police department, Fire department, and Dispatch center. Certain revenue sources are required by State law or City ordinance to be spent on these functions.

Capital Improvements Fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment (other than those financed by proprietary funds or the municipal court capital improvements fund).

The City reports the following major proprietary funds:

Water Fund – This fund is used to account for providing water service to the City and surrounding areas.

Sewer Fund – This fund is used to account for providing sewer service to the City and surrounding areas.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Sanitation Fund – This fund is used to account for providing sanitation service to the City's residents.

Storm Water Fund – This fund is utilized to account for providing storm water service to the City's residents.

Additionally, the City reports the following funds types:

Internal Service Funds - These funds are used to account for the financing of services provided for billing for utilities (water, sewer, sanitation, and storm water) and servicing the vehicles of City departments on a cost -reimbursement basis.

Fiduciary Funds – These funds are used to account for assets held by the City as an agent for individuals, private organizations or other governmental units. The classification for the City's fiduciary funds would be an agency fund. The City has three agency funds as follows:

(1) Municipal Court funds: The Municipal Court is considered part of the reporting entity of the City. The Court handles court cases for the City but the City controls the fiscal operations of Court, reviews and approves budget requests, and provides space for the Court and offices;

(2) Imprest Cash fund: The purpose of this fund is to account for petty cash;

(3) Insurance Deposit fund: This fund is used to account for assets held by the City for citizens to ensure that fire damaged property is repaired or demolished. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net assets and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government and its' discretely presented component unit, except for fiduciary funds. The statements distinguish between those activities of the primary government that are governmental and those that are considered business-type activities. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function or program of the City's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

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

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

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

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. Revenue from income taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. Revenues considered susceptible to accrual are intergovernmental grants, interest on investments, state shared taxes, fines and forfeitures, and municipal income tax. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded when received in cash, because generally these revenues are not measurable until received.

Property taxes measurable as of December 31, 2011 but which are not intended to finance 2011 operations are recorded as unearned revenues.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting

The City follows procedures prescribed by State law in establishing the budgetary data shown in the financial statements, as follows:

1. The City must submit a budget of estimated cash receipts and disbursements for all governmental funds to the County Budget Commission by July 20 of each year for the following calendar year.

2. The County Budget Commission certifies its actions by September 1, and issues a "Certificate of Resources" limiting the maximum amount the City may expend from a given fund during the year.

3. About January 1, this Certificate is amended to include any unencumbered balances from the preceding year. The City must prepare its appropriations so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the Certificate of Resources.

4. A temporary appropriation measure is typically passed at the second City Council meeting in December. The permanent appropriation measure is passed at a Council meeting and filed at the County prior to March 31. The permanent appropriation may not exceed estimated resources certified by the County Budget Commission.

5. Unused appropriations lapse at year-end and encumbrances are reappropriated in the ensuing year's budget.

6. All funds have annual budgets legally adopted by City Council.

The City Manager acts as budget officer for the City and submits a proposed operating budget to the City Council on an annual basis. Public hearings are held to obtain taxpayer comments. The Council enacts the budget through passage of an appropriations ordinance. The appropriations ordinance controls expenditures at the level of personnel services, operating and capital expenditures/expenses by fund except for the general fund where the control is by department within the general fund. Only City Council may transfer appropriations between personnel services and operating expenses, or between operating and capital outlay, or between capital outlay and personnel services. Supplemental appropriations are made to the budget and original appropriations ordinance during the year by Council passage of supplemental appropriations ordinances. Supplemental appropriations to the original appropriations ordinance were made during the year, but were not material in relation to the original appropriations.

While financial position, results of operations and changes in fund balances are reported 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 and disbursements. The Statements of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual - (Non-GAAP Budgetary Basis) for the general fund and each major special revenue fund is presented on the budgetary basis to provide a meaningful comparison of actual

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting (Continued)

results with the budget. The major differences between the budget basis and the GAAP basis are:

(1) Revenues are recorded when received in cash (budget) as opposed to when they are both measurable and available (GAAP).

(2) Expenditures are recorded when paid in cash or encumbered (budget) as opposed to when the liability is incurred (GAAP).

The adjustments necessary to convert the results of operations for the year ended December 31, 2011 on the GAAP basis to the budget basis are as follows:

Net Change in Fund Balances

	General Fund	State Gas and Vehicle License Fund	Police & Fire Fund
GAAP Basis (as reported)	$76,568	$96,346	$285,871
Revenue Accrual	(37,978)	5,600	(286,356)
Expenditure Accrual	10,292	(22,167)	98,718
Outstanding Encumbrances	(214,069)	(63,830)	(191,408)
Budget Basis	($165,187)	$15,949	($93,175)

F. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from December 31, 2011. The City pools its cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each fund maintains its own cash and investment account.

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *"Accounting and Financial Reporting for Certain Investments and for External Investment Pools"*, the City reports its investments at fair value, except for nonparticipating investment contracts (certificates of deposit and repurchase agreements) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. During 2011, the Capital Improvements Fund was allocated approximately $26,347 of investment earnings in excess of the amount the fund would have received if earnings were based on each fund's share of pooled investment.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Investments (Continued)

The City invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2011. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2011.

H. Inventory

Inventory is valued at cost, using the first-in/first-out (FIFO) method. The proprietary fund inventories are recorded as expenses when used. Inventory in governmental funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Governmental inventories are equally offset by a fund balance classification that indicates they are not in spendable form.

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2011, 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. Governmental prepaid items are equally offset by a fund balance classification that indicates they are not in spendable form.

J. Capital Assets and Depreciation

Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000. Estimated historical costs for capital asset values were initially determined by identifying historical costs when such information was available.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation (Continued)

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

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

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

Description	Governmental and Business-Type Activities Estimated Lives (in years)
Land Improvements	7 – 40
Buildings and Improvements	5 – 40
Machinery and Equipment	1 – 50
Infrastructure	10 – 100

This space intentionally left blank.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-Term Obligations

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

Obligation	Fund
General Obligation Bonds	City Motor Vehicle License Tax Fund, General Capital Improvement Fund, Debt Service Fund, Water Fund, Sewer Fund, Sanitation Fund, Stormwater Fund
Loans Payable	Sewer Fund
Landfill Liability	Sanitation Fund
Compensated Absences	General Fund, State Gas and Vehicle License Fund, Police & Fire Fund, Law Enforcement Fund, Municipal Court Victim Fund, Water Fund, Sewer Fund, Sanitation Fund, Stormwater Fund, Parking Revenue Fund, Loan Trust Fund, Housing Rehabilitation Loan Fund, and Garage Fund
Capital Leases	Capital Improvements Fund, Police & Fire Fund, Municipal Court Capital Improvements Fund, Water Fund, and Sewer Fund

L. Compensated Absences

Compensated absences are accrued as they are earned by employees if both of the following conditions are met:

1. The employee's rights to receive compensation are attributable to services already rendered.

2. It is probable that the employer will compensate the employee for the benefits through paid time off or cash payment.

Compensated absences accumulated by governmental fund type and proprietary fund type employees are reported as an expense when earned in the government-wide financial statements. For governmental fund financial statements, compensated absences are only reported if unused reimbursable leave is still outstanding following an employee's resignation or retirement.

M. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Net Assets (Continued)

improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

N. Pensions

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

O. Interfund Activity

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

P. Fund Balance

In accordance with Governmental Accounting Standards Board Statement No. 54, *Fund balance Reporting,* the City classifies its fund balance based on the constraints placed upon the use of resources reported in governmental funds. The following are the five fund balance classifications.

1. Nonspendable Fund Balance - The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

2. Restricted Fund Balance - The restricted classification is used when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions (City Charter) or enabling legislation.

3. Committed Fund Balance - The committed fund balance classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority, the Xenia City Council. Constraints are imposed on committed amounts by Council through ordinance or resolution.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Fund Balance (Continued)

4. Assigned Fund Balance - Assigned fund balance includes amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. City Council may assign certain amounts through a motion but has also delegated authority to the City's Appointed Officials to conduct City business which may include the assignment of fund balances.

5. Unassigned Fund Balance - Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. In governmental funds other than the General Fund, the unassigned classification is used only to report a deficit balance resulting from incurred expenditures for specific purposes exceeding amounts which had been restricted, committed or assigned for said purposes.

The City applies restricted resources first when an expense is incurred for purposes which both restricted and unrestricted net assets are available. The City considers committed, assigned, and unassigned fund balances, respectively, to be spent when expenses are incurred for purposes for which any of the unrestricted fund balance classifications could be used.

Q. Operating Revenues and Expenses

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

R. 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.

S. Allocation of Indirect Expenses

The City allocates some personnel expenses over different funds based on City ordinance. These indirect costs have been included as part of program expenses reported for the functional activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Provision for Loan Losses

Potential losses on specific loans are charged to operations when management determines that there is a loss contingency. This evaluation includes consideration of various factors such as collateral, loan loss experience, lending policies, and current economic conditions.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Capital Assets not reported in funds:	
Capital Assets used in governmental activities	$36,741,851
Total	$36,741,851
Other long-term assets not available to pay for current-period expenditures:	
Delinquent Income Tax Revenue	$875,748
Shared Revenues	935,335
Other Local Taxes	0
Delinquent Property Tax Revenue	0
Grant Revenues	15,731
Special Assessment Revenue	17,550
Charges for Services	32,414
Miscellaneous Revenue	4,068
Total	$1,880,846
Long-Term liabilities not reported in the funds:	
General Obligation Bonds Payable	($1,803,712)
Accrued Interest on Long-Term Debt	(15,831)
Capital Leases Payable	(856,036)
Compensated Absences Payable- Government Activities	(1,791,343)
Total	($4,466,922)
Amount of City Garage Internal Service fund applicable to government activities:	
City Garage Fund Net Assets at year end	$100,987
Portion of City Garage Fund allocated to business-type activities	(39,788)
Total	$61,199

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

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

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

Amount capital outlay exceeded depreciation in the current period:	
Capital Outlay	$2,782,522
Depreciation Expense	(1,287,330)
Total	$1,495,192
Revenues that do not provide current financial resouces:	
Delinquent Income Tax Revenue	$35,622
Local Shared Revenue	(2,398)
Shared Revenue	204,604
Delinquent Property Taxes	0
Special Assessment Revenue	(424)
Intergovernmental Grants	(67,015)
Charges for Services	30,284
Miscellaneous Revenues	(2,151)
Total	$198,522
Expenses not requiring the use of current financial resources:	
Compensated Absences	($124,332)
Supplies	(19,178)
Total	($143,510)
Net loss of the City Internal Service Fund reported in government activities:	
City Garage Internal Service Fund change in net assets	$55,865
Portion of Internal Service fund change in net assets allocated to business type activities	(22,862)
Total	$33,003

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPAL AND RESTATEMENT OF FUND BALANCE

Change in Accounting Principles

For Fiscal Year 2011 the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." The Statement's purpose is to enhance the usefulness of fund balance information by presenting clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. As a result of GASB 54 the City's Recreation Fund is no longer reported as a separate fund. Transactions and balances related to the Recreation Fund are now reported and budgeted in the General Fund.

Restatement of Fund Balance

The implementation of GASB 54 had the following effects on fund balances of the following funds as they were previously reported.

	General Fund	Other Governmental Funds
Fund Balance, December 31, 2010	$2,042,832	$2,521,306
GASB 54 Reclassifications	2,905	(2,905)
Fund Balance, December 31, 2010 - Restated	$2,045,737	$2,518,401

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NOTE 4 – FUND BALANCES

Fund Balances are classified as nonspendable, restricted, committed, assigned and unassigned. The Constraints placed on fund balances for major governmental funds and all other governmental funds are presented below.

Fund Balances	General	State Gas and Vehicle License	Police and Fire	Capital Improvements	Other Governmental Funds	Total
Nonspendable:						
Inventory	$9,747	$14,959	$0	$0	$0	$24,706
Prepaids	49,297	3,795	43,395	0	78,414	174,901
Total Nonspendable	59,044	18,754	43,395	0	78,414	199,607
Resricted for:						
General Government	0	0	0	0	98,269	98,269
Public Safety	0	0	2,823,071	0	1,305,535	4,128,606
Highways & Streets	0	391,297	0	0	385,889	777,186
Capital Projects	0	0	0	558,370	420,491	978,861
Debt Service	0	0	0	0	59,811	59,811
Total Restricted	0	391,297	2,823,071	558,370	2,269,995	6,042,733
Committed to:						
General Governemnt	0	0	0	0	117,026	117,026
Total Committed	0	0	0	0	117,026	117,026
Assigned to:						
General Government	130,702	0	0	0	0	130,702
Public Safety	9,082	0	0	0	0	9,082
Highways & Streets	31,089	0	0	0	0	31,089
Urban Redevelopment and Housing	1,468	0	0	0	0	1,468
Recreation	16,260	0	0	0	0	16,260
Capital Projects	0	0	0	1,952,407	0	1,952,407
Total Assigned	188,601	0	0	1,952,407	0	2,141,008
Unassigned (Deficit)	1,872,104	0	0	0	0	1,872,104
Total Fund Balance	$2,119,749	$410,051	$2,866,466	$2,510,777	$2,465,435	$10,372,478

NOTE 5 – RECLASSIFICATIONS

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation. Expenditures related to certain functions have been grouped into different classifications to improve the presentation of activities. The following changes were made to classifications.

1. Eliminating the function "Community Development" and replacing it with "Urban Redevelopment & Housing" and "Economic Development & Assistance"
2. Reclassifying Planning as "General Government" rather than "Community Development"
3. Reclassifying Property Maintenance as "General Government" rather than "Health"
4. Certain expenditures in the Special Miscellaneous Improvement Fund once classified as "General Government" were reclassified as "Highways & Streets"

Expenditures reported on the Entity Wide Statements:

	Governmental Activities 2010 as Reported	Governmental Activities 2010 Reclassified
Expenses		
General Government	$3,577,856	$3,559,643
Public Safety	11,311,480	11,311,480
Health	306,963	258,706
Highways and Streets	1,801,149	1,842,334
Community Development	247,659	0
Urban Redevelopment & Housing	0	125,650
Economic Development & Assistance	0	147,294
Recreation	284,934	284,934
Debt Service:		
Interest and fiscal charges	104,977	104,977
Total	$17,635,018	$17,635,018

Expenditures reported on the Fund Statements:

	General Fund 2010 as Reported	General Fund 2010 Reclassified
Expenses		
General Government	$2,680,427	$2,850,693
Public Safety	0	0
Health	48,257	0
Highways and Streets	272,387	272,387
Community Development	248,432	0
Urban Redevelopment & Housing	0	126,423
Economic Development & Assistance	0	0
Recreation	167,728	167,728
Total	$3,417,231	$3,417,231

NOTE 6 – DEPOSITS AND INVESTMENTS

A. Deposits

At December 31, 2011, the carrying amount of the City cash deposits was $7,292,125 and the bank balance was $8,152,501. FDIC Insurance covered $250,000, per insured bank, for each account ownership category.

For any remaining bank balance not covered by depository insurance, the State of Ohio by statute has established a collateral pooling system for financial institutions acting as public depositories. The public depositories must pledge qualified securities with a market value at least equal to 105 percent of the total amount of all public deposits to be secured by the collateral pool. The securities so pledged provide the equivalent of a deposit insurance fund. This approach protects all public entities against a single public depository collapse. The state has implemented collateral pools to minimize the interest penalty to public entities for protecting public deposits. The cash deposits are held in certificates of deposit and interest-bearing demand deposit and savings accounts.

B. Investments

The City's investments at December 31, 2011 are summarized below:

	Total		Investment Maturities				
Investment Type	Fair Value	Credit Rating	Less than 6 Months	6 Months to 1 Year	1 - 3 Years	3 - 5 Years	11-27 Years
FFCB	$508,768	AAA	$443,681	$65,087	$0	$0	$0
FHLB	3,534,165	AAA	468,043	848,174	65,596	2,152,352	0
FHLMC	2,002,967	AAA	35,259	55,497	352,251	1,353,557	206,403
FNMA	3,357,431	AAA	125,744	61,525	785,919	2,236,436	147,807
STAR OHIO	8,900	AAA	8,900	0	0	0	0
Money Market Funds	1,832,496	Unrated	1,832,496	0	0	0	0
Total Investments	$11,244,727		$2,914,123	$1,030,283	$1,203,766	$5,742,345	$354,210

n/a – Obligations of the U.S. Government are explicitly guaranteed by the U.S. Government and are not considered to have credit risk.

Interest Rate Risk – Interest rate risk is the risk that an interest rate change could adversely affect an investment's fair value. State Regulations and City policy reduce exposure to declines in fair values by limiting the life of investments to five years. Although at the time of purchase the average life of some of the securities was under five years, certain investments identified above have exceeded the five year limit. The reporting of effective duration in the table above quantifies, to the fullest extent possible, the interest rate risk of the City's fixed income assets.

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments (Continued)

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a failure of a depository institution or counterparty to a transaction, the City will be unable to recover the value of deposits, investments, or collateral securities in the possession of an outside party. At December 31, 2011, the City's deposits and investments, including the collateral on lent securities, had no exposure to custodial credit risk. The City does not have a policy to limit custodial credit risk.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates between the U.S. Dollar and foreign currencies could adversely affect an investment's fair value. The City Investment policy does not allow the purchasing of foreign securities. The City had no exposure to foreign currency risk at fiscal year end.

Credit Risk – Credit risk is the risk that an issuer or counterparty to an investment will be unable to fulfill its obligations. The City Investment policy allows fund managers to invest in only the following Instruments: (1) Treasury Bills and Treasury Notes and Bonds; (2) Obligations of Federal Agencies and Instrumentalities; (3) Non Negotiable Interest Bearing Time Certificates of Deposit and Savings Accounts; (4) Bankers Acceptances of banks in top 100 based on asset size, or Ohio based banks with at least $2 billion in assets; (5) Commercial paper rated at least A-1/P-1; (6) Star Ohio; (7) No load money market mutual funds consisting exclusively of obligations listed in 5 and 6; (8) Repurchase Agreements under terms in the policy; (9) NOW accounts; (10) and insured obligations of the State of Ohio and its political subdivisions. As of December 31, 2011, 100% of the City's portfolio was invested in AAA rated securities.

Concentration of Credit Risk – Concentration of credit risk is the risk of inability to recover the value of deposits, investments, or collateral securities in the possession of an outside party caused by a lack of diversification. The City portfolio must me invested in more than one type of financial instrument, in more than one financial institution, and at different maturity lengths according to cash flow needs. At December 31, 2011, the City had no concentration of credit risk.

NOTE 7 - TAXES

A. Property Taxes

Property taxes consist of amounts levied against real and tangible property (used in business) located in the City. Real property taxes are levied each January 1 on the assessed value listed as of the prior January 1. Assessed values are established by the County Auditor at 35% of appraised market value. Property values are required to be updated every three years and revalued every six years. The last revaluation was completed in 2010.

NOTE 7 - TAXES (Continued)

A. Property Taxes (Continued)

The property tax calendar is as follows:

Levy date	January 1, 2010
Lien date	January 1, 2011
First installment payment due	February 18, 2011
Second installment payment due	July 22, 2011

The assessed values upon which 2011 tax receipts were based, are as follows:

	Assessed Values January 1, 2010
Real Estate	$394,588,410
Tangible Personal	344,970
Total	$394,933,380

The County Treasurer collects property taxes on behalf of taxing districts in Greene County, including the City of Xenia. Property taxes may be paid in full on February 18th or one-half on February 18th and July 22nd. The County Auditor remits to the City, in April and August, its portion of taxes collected.

Ohio law prohibits taxation of property in excess of $10.00 per $1,000 (10.0 mills) of assessed value without a vote of the citizens. Under current procedures, the City's share is $3.00 per $1,000 (3.0 mills) of assessed value. The City also receives an additional .2 mills to pay debt service for our general obligation bonds.

An additional property tax levy of 3.5 mills was renewed by a vote of the citizens of Xenia in November, 2009. The additional levy is for five years, to be assessed for tax-duplicate years 2009 to 2013, and collected in the fiscal years 2010 through 2014.

B. Income Tax

For the 2011 fiscal year the City collected income taxes at a rate of 2.25%. A 1.5% credit was allowed for those who work in another community and pay taxes to other municipalities on that income. In November of 2010 the City passed a ballot initiative to increase the City's income tax rate from 1.75% to 2.25% effective January 1, 2011. The credit to other municipalities was not changed. Employers within the City withhold income tax on employee compensation and remit at least quarterly. Corporations and other individual taxpayers pay estimated taxes quarterly and file an annual declaration.

NOTE 8 – LOANS RECEIVABLE

The City operates three long-term enterprise fund loan programs. These three include the loan fund, the Community Development Block Grant (CDBG) and Urban Development Action Grant (UDAG) revolving loan fund, and the housing rehabilitation loan fund. Loans once held by the Xenia Economic Growth Corporation are now accounted for in the City loan fund.

Loans receivable at December 31, 2011 were:

Loan Type	C.D.B.G Revolving Loan Fund	Loan Fund	Housing Rehabilitation Loan Fund
Down payment assistance loans	$0	$0	$3,093
Mortgage grants	0	0	53,850
Rehabilitation loans	0	0	298,609
Façade Loans	38,585	0	22,273
Homelessness Prevention Loans	0	0	8,807
Economic development loans	0	151,011	0
Total Loans receivable	$38,585	$151,011	$386,632

C.D.B.G. Revolving Loan Fund - In past years the City received Federal Community Development Block grants (CDBG) and Urban Development Action grants (UDAG) to provide low interest loans for economic and job development. The balance in this fund is from loan repayments and interest earned on the loan repayments. CDBG and UDAG regulations require the City to reinvest this balance in similar economic development loans or expenditures.

Loan Fund - In 1983, the City assumed the assets, liabilities and loan commitments of Xenia Environmental Neighborhood Improvement Association, Inc. (X.E.N.I.A., Inc.). X.E.N.I.A., Inc. provided mortgage grants and low or zero interest loans to encourage economic and neighborhood development. The City no longer issues mortgage grants from this fund. The City also assumed the assets, liabilities, and loan commitments of its component unit (Xenia Economic Development Corporation) in 2011 when the corporation was dissolved. Loans previously managed and issued by X.E.G.C. are now administered through the loan fund.

Housing Rehabilitation Loan Fund – In December of 2009, the City received notice that it had been awarded a Tier II Downtown Building and Streetscape Grant. These grant dollars are required to be spent on downtown Xenia. Projects related to these grant dollars include the improvement of downtown buildings through a façade loan program, improvements to two municipal parking lots, curb and sidewalk improvements, the painting of several murals, and wayfinding and gateway signage. In September of 2006 the City was awarded a Community Housing Improvement Program (CHIP) Grant in the amount of $556,000. The grant includes homelessness prevention, private rehabilitation, home or building repair, private rental rehab, fair housing, and general administration activities. The first expenditures related to this grant were made in 2007. The City was also awarded a $600,000 CHIP Grant in August, 1998 which ended in 2001. The program had similar activities to the 2006 grant as it offered deferred loans, direct low interest loans or a combination thereof with various payoff dates. Some delinquencies from previous housing rehabilitation programs remain outstanding.

NOTE 9 - TRANSFERS

Following is a summary of transfers in and out for all funds for 2011:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	$0	$5,391,500
Police and Fire Fund	5,250,000	0
State Gas and Vehicle License Fund	50,000	0
Other Governmental Funds	70,000	0
Total Governmental Funds	5,370,000	5,391,500
Enterprise Funds		
Other Enterprise Funds	130,770	235,269
Total Enterprise Funds	130,770	235,269
Total Transfers	$5,500,770	$5,626,769

There was one transfer from the General Fund to Other Governmental Funds. That transfer was to support operations in the Municipal Court Victim Fund. The transfer from the General Fund to the Police and Fire Fund was to support operations related to those public safety functions, and the transfer from the General Fund to the State Gas and Vehicle License Fund was to support operations related to street improvements and maintenance. The transfer from the General Fund to the Other Enterprise Funds was to supplement operations in the Parking Revenue Fund. There were also transfers of Capital assets between various funds. $109,270 was transferred between Other Enterprise Funds. A transfer of capital assets in the amount of $125,999 from enterprise funds to governmental activities explains the imbalance between transfers in and transfers out. The transfer out was recognized in the enterprise fund but no transfer in was recognized by the governmental fund on the fund statements. However, the transfer is recognized on the entity-wide statements for both governmental activities and business-type.

NOTE 10 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances at December 31, 2011 were as follows:

	Interfund Receivable	Interfund Payable
Governmental Funds:		
Capital Improvements Fund	$31,853	$0
Internal Service Funds:		
City Garage Fund	0	31,853

Advances to the Garage Fund are for the purpose of acquiring capital assets. The Advance is then paid back to the General Capital Improvement Fund as that asset depreciates.

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2011:

Historical Cost:

Class	December 31, 2010	Additions	Deletions	December 31, 2011
Capital assets not being depreciated:				
Land	$16,220,607	$0	($10,320)	$16,210,287
Construction in Progress	685,664	1,371,022	(430,923)	1,625,763
Subtotal	16,906,271	1,371,022	(441,243)	17,836,050
Capital assets being depreciated:				
Land improvements	1,343,845	901,349	0	2,245,194
Buildings and improvements	6,741,464	74,594	0	6,816,058
Machinery and Equipment	8,229,976	320,492	(30,612)	8,519,856
Infrastructure	15,247,920	671,987	(156,499)	15,763,408
Subtotal	31,563,205	1,968,422	(187,111)	33,344,516
Total Cost	$48,469,476	$3,339,444	($628,354)	$51,180,566

Accumulated Depreciation:

Class	December 31, 2010	Additions	Deletions	December 31, 2011
Land improvements	($708,299)	($46,396)	$0	($754,695)
Buildings and improvements	(2,676,570)	(176,077)	0	(2,852,647)
Machinery and Equipment	(4,306,389)	(652,762)	30,612	(4,928,539)
Infrastructure	(5,584,932)	(414,196)	128,147	(5,870,981)
Total Depreciation	($13,276,190)	($1,289,431) *	$158,759	($14,406,862)
Net Value:	$35,193,286			$36,773,704

* Depreciation expenses were charged to governmental functions as follows:

General Government	$234,872
Public Safety	435,966
Highways and Streets	502,908
Community Development	14,397
Recreation	99,187
Health	0
Total Depreciation Expense recorded within the Governmental Activities	1,287,330
Amount of Depreciation Expense recorded in the Internal Service Fund	2,101
Total Additions to Accumulated Depreciation	$1,289,431

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2011:

Historical Cost:

Class	December 31, 2010	Additions	Deletions	December 31, 2011
Capital assets not being depreciated:				
Land	$484,280	$0	$0	$484,280
Construction in Progress	2,646,855	799,376	(2,482,352)	963,879
Subtotal	3,131,135	799,376	(2,482,352)	1,448,159
Capital assets being depreciated:				
Land improvements	448,997	235,769	(109,999)	574,767
Buildings and improvements	8,347,364	1,520,781	(16,000)	9,852,145
Machinery and Equipment	51,215,065	1,507,618	(25,960)	52,696,723
Total Cost	$63,142,561	$4,063,544	($2,634,311)	$64,571,794

Accumulated Depreciation:

Class	December 31, 2010	Additions	Deletions	December 31, 2011
Land Improvements	($282,088)	($11,886)	$0	($293,974)
Buildings and Improvements	(4,957,689)	(179,106)	0	(5,136,795)
Machinery and Equipment	(28,701,957)	(1,288,498)	25,960	(29,964,495)
Total Depreciation	($33,941,734)	($1,479,490)	$25,960	($35,395,264)
Net Value:	$29,200,827			$29,176,530

NOTE 12 – DEFINED BENEFIT PENSION PLANS

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

A. Ohio Public Employees Retirement System (the "Ohio PERS")

The following information was provided by the Ohio PERS to assist the City in complying with GASB Statements No. 45, "*Accounting and Financial Reporting by Employers for Post-employment Benefits other than Pension*" and No. 27, *"Accounting for Pensions by State and Local Government Employers"*.

All employees of the City, except full-time uniformed police officers and full-time firefighters, participate in one of the three pension plans administered by the Ohio PERS:

1. The Traditional Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (the "Ohio PERS") (Continued)

2. The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.

3. The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature, but less than, the Traditional Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements and required supplementary information. Interested parties may obtain a copy by visiting https://www.opers.org/investments/cafr.shtml, making a written request to OPERS at 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2011, member and employer contribution rates were consistent across all three plans (TP, MD and CO). Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan.
The 2011 member contribution rate for City employees was 10.00% of covered payroll. The 2011 employer contribution rate was 14.00% of covered payroll. Total required employer contributions for all plans are equal to 100% of employer charges and should be extracted from employer records.

The City's contributions to OPERS for the years ended December 31, 2011, 2010 and 2009 were $650,210, $560,033, and $552,262, respectively, which were equal to the required contributions for each year.

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

B. Ohio Police and Fire Pension Fund (the "OP&F Fund")

All City full-time police officers and full-time firefighters participate in the OP&F Fund, a cost-sharing multiple-employer defined benefit pension plan. The OP&F Fund provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Contribution requirements and benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code.

Plan members are required to contribute 10.0% of their annual covered salary, while employers are required to contribute 19.5% and 24.0% respectively for police officers and firefighters. The City's contributions to the OP&F Fund for the years ending December 31, 2011, 2010, and 2009 were $394,554 $360,923 and $380,855 for police and $504,240, $424,088 and $452,462 for firefighters, respectively, which were equal to the required contributions for each year.

NOTE 13 – POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System ("OPERS")

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

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

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

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in chapter 145 of the ORC.

NOTE 13 – POSTEMPLOYMENT BENEFITS (Continued)

A. Ohio Public Employees Retirement System ("OPERS") (Continued)

Funding Policy - The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the Ohio PERS. A portion of each employer's contribution to the Ohio PERS is set aside for the funding of post retirement health care benefits. Employer Contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, local government employers contributed at a rate of 14% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14% of covered payroll for local government employers. Active members do not make contributions to OPEB plan.

The OPERS Postemployment Health Care Plan was established under, and is administered in accordance with Internal Revenue Code 401 (h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment Health Care benefits. The employer contribution allocated to health care for those in the traditional plan was 4.0% for calendar year. For members of the combined plan the portion was 6.05% during 2011. The portion of employer contributions allocated to health care for the year beginning January 1, 2012 remained the same, but are subject to change based on Board action. The OPERS Board of Trustees is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's Contributions for health care to the OPERS for the years ending December 31, 2011, 2010, and 2009 were $260,066, $318,684, and $396,343, respectively, which were equal to the required contributions for each year.

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

B. Ohio Police and Fire Fund ("OP&F")

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

OP&F provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

NOTE 13 – POSTEMPLOYMENT BENEFITS (Continued)

B. Ohio Police and Fire Fund ("OP&F") (Continued)

The ORC permits, but does not mandate, OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is provided in chapter 742 of the ORC.

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

Funding Policy – The ORC provides for contribution requirements of the participating employers and of plan members to the OP&F. Participating Employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5% and 24.0% of covered payroll for police and fire employers, respectively. The ORC states the employer contribution may not exceed 19.5 % of covered payroll for police and 24.0% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

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

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the section 115 trust and the section 401(h) account as the employer contribution for retiree health care benefits. For the year ended December 31, 2011 the employer contribution allocated to the healthcare plan was 6.75% of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h). The OP&F Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected.

The City's Contributions for health care to the OP&F for the years ending December 31, 2011, 2010, and 2009, were $208,740, $190,947, and $201,492 for police and $197,067, $165,742, and $176,831 for firefighters, respectively, which were equal to the required contributions for each year.

The number of OP&F participants eligible to receive health care benefits as of 12/30/2010, the date of the last actuarial valuation, was 15,013 for Police and 11,061 for Firefighters. OP&F's total health care expense for the year ended 12/31/2010 was $159,913,915, which was net of member contributions of $58,923,329.

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

Long-term debt and other long-term obligations of the City at December 31, 2011 were as follows:

			Balance December 31, 2010	Additions	(Reductions)	Balance December 31, 2011	Due Within One Year
Business-Type Activities:							
Loans Payable:							
3.04%	Sewer Loan Payable	1993	$178,220	$0	($178,220)	$0	$0
2.79%	Sewer Loan Payable	1999	4,165,369	0	(388,643)	3,776,726	399,561
3.25%	Sewer Loan Payable	2010	1,883,371	0	(150,364)	1,733,007	72,825
	Total Loans Payable		6,226,960	0	(717,227)	5,509,733	472,386
Capital Leases			1,514,227	0	(97,742)	1,416,485	102,171
2.16%							
General Obligation Bond Payable			0	120,288	0	120,288	10,904
Landfill Liability			993,867	8,533	(45,762)	956,638	45,000
Compensated Absences			405,524	454,580	(405,524)	454,580	43,125
Total Business Type Activities			$9,140,578	$583,401	($1,266,255)	$8,457,724	$673,586
Governmental Activities Long-Term Debt:							
2.00- 3.10%							
General Obligation Bond Payable		2010	$920,000	$0	($70,000)	$850,000	$75,000
2.16%							
General Obligation Bond Payable		2011	0	953,712	0	$953,712	86,464
Capital Leases Payable			1,219,167	0	(363,131)	856,036	377,356
Compensated Absences			1,693,036	1,816,302	(1,693,036)	1,816,302	74,790
Total Governmental Activities			$3,832,203	$2,770,014	($2,126,167)	$4,476,050	$613,610

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NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

A. Principal and Interest Requirements

Principal and Interest requirements to retire long-term obligations outstanding at December 31, 2011 are as follows:

	General Obligation Bond		Sewer Loans Payable	
Years	Principal	Interest	Principal	Interest
2012	$172,368	$44,736	$472,386	$160,934
2013	174,473	40,295	485,998	147,322
2014	201,621	36,397	500,003	133,317
2015	203,816	32,202	514,413	118,907
2016	206,059	27,709	529,240	104,080
2017	208,350	22,793	544,496	88,825
2018-2022	757,313	38,859	1,676,287	234,906
2023-2027	0	0	554,266	101,515
2028-2030	0	0	232,644	14,349
Totals	$1,924,000	$242,991	$5,509,733	$1,104,155

B. General Obligation Bond

In 2000, the City issued $1,400,000 of general obligations bonds to fund street improvements in our Industrial park and to pay off our unfunded police and fire pension liability. The City received a discount from the Police and Fire Pension Fund for paying off the unfunded police and fire pension obligation. The City had an option to call in the bonds after June 1st of 2010 and after carefully evaluating the options decided to do so. The City then in a refunding issued $920,000 of new bonds at a lower rate for a 10-year period. The bonds mature at different times and rates. It is estimated that the debt refinance will save the City approximately $113,000 over the 10-year period. In 2011 the City issued additional general obligation bonds in the amount of $1,074,000. In this instance the bonds were privately placed with PNC bank rather than publicly offered. These bonds were issued for the purpose of making improvements to infrastructure at the City's feature park, and to purchase backup generators for City Hall and the Public Service Center.

C. Conduit Debt

On June 22, 2007, Xenia City Council approved the City to act as a conduit issuer of Legacy Village Healthcare Facilities, Inc. tax-exempt lease obligations to refund debt issued for the construction of an assisted living facility located within the City of Xenia. The City's involvement allowed Legacy Village to be given tax-exempt status thus making them eligible for a lower interest rate for financing. A master lease-purchase and sub-lease agreement was executed in an amount not to exceed $2,500,000 by Fifth Third Bank as lessor, the City of Xenia as lessee, and Legacy Village Healthcare Facilities, Inc. as Sub lessee. The final amount of the conduit debt was $2,090,050. These lease obligations were payable solely from revenue sources provided by Legacy Village and did not pledge the full faith and credit of the City nor impact the City's debt limitations. On February 3, 2011 the sublessee paid off the obligation in full. As of December 31, 2011, there is no conduit debt outstanding.

NOTE 15 – LEASES

A. Capital Leases

Under capital leases the City has leases for a medic unit, a ladder truck, a fire pumper, a communication center, a building security system, an HVAC system, automated meter reading upgrades, Self Contained Breathing Apparatus, and an upgrade to the phone system. The cost of these capital leases are related to Governmental Activities capital assets with the exception of the automated meter reading project which can be attributed to the Business Activities. The related liabilities are included in amounts due within one year and amounts due in more than one year. The original cost of the assets acquired under capital lease was $4,400,252 and the book value at December 31, 2011 was $2,173,122. The following is a schedule of future minimum lease payments under the capital leases together with the present value of the net minimum lease payments as of December 31, 2011:

Year Ending December 31,	Governmental Activities	Business Type Activities
2012	$409,351	$164,516
2013	257,428	164,516
2014	113,847	164,516
2015	93,350	164,516
2016	46,675	164,516
2017-2022	0	987,091
Minimum Lease Payments	920,651	1,809,671
Less amount representing interest at the City's incremental borrowing rate of interest	(64,615)	(393,186)
Present value of minimum lease payments	$856,036	$1,416,485

B. Operating Leases

The City leases office space, machinery and equipment, janitorial and cleaning services and parking lots under operating agreements that expire at various dates through 2016. Payments on operating leases were $91,778 during 2011. The following is a schedule of future minimum rental payments of non-cancellable operating leases:

Year Ending December 31,	Amount
2011	71,525
2012	18,476
2013	17,628

NOTE 16 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

In 1991, the City stopped accepting waste at the City of Xenia Landfill. EPA required the City to place a final cover on the landfill site as well as perform certain maintenance and monitoring functions at the site for thirty years after closure. At December 31, 2011 the City's accrued liability (per GASB 18) for post-closure costs related to the closed City landfill is $956,638. These costs are funded by a component of the city Sanitation rate. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables.

NOTE 17 - RISK MANAGEMENT

The City of Xenia is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the City of Xenia participates in the Ohio Government Risk Management Plan. This program is a fully reinsured product that provides for 100% "transfer" of risk. Members do not retain or share any risk. There were no significant reductions in insurance coverage in any category of risk over the prior year. The amount of any settlements has not exceeded insurance coverage over the past three years.

NOTE 18 - CONTINGENCIES

The City is defendant in various court actions, but it is either covered by insurance or the amount involved is not material in relation to the financial statements.

The City participates in several federally assisted programs (principally Community Development Block Grants and Urban Development Action Grants) which are subject to program compliance audits by the grantors or their representatives. The grantor agencies, at their option, may perform economy and efficiency audits, program results audits or conduct monitoring visits. Such audits and visits could lead to reimbursement to the grantor agencies. Management believes such reimbursements, if any, would not be material.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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

Nonmajor Governmental Funds

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Indigent Driver Alcohol Treatment Fund
To account for fine monies collected under DUI and driving under license suspension offenses cited under state law. The purpose of the fund is to provide funding for an indigent driver treatment program.

Law Enforcement and Education Fund
To account for fine monies collected under DUI offenses cited under state law. The purpose of the fund is to fund costs incurred while enforcing DUI laws and educate the public concerning DUI.

State Route Repair Fund
Required by State law to account for that portion of gasoline tax and motor vehicle license fees designated for maintenance of State highways within the City.

City Motor Vehicle License Tax Fund
To account for specific local street repairs approved by the City and funded by the permissive municipal motor vehicle license tax.

County Motor Vehicle License Tax Fund
To account for specific major street repairs approved by Greene County, Ohio and funded by the permissive County motor vehicle license tax.

Special Miscellaneous Improvements Fund
To account for revenues from lease of the Xenia Towne Square. Restricted by local ordinance for permanent improvements.

Tax Increment Equivalent Fund
To account for State payments in lieu of property taxes in the Urban Renewal Zone (Xenia Towne Square). Restricted by State law and local ordinance for improvements other than those directly benefiting the Urban Renewal zone.

(Continued)

Special Revenue Funds

911 Fund

To account for 911 surcharges related to wireless communications. Uses are restricted by state law to designing, upgrading, purchasing, leasing, programming, installing, testing, or maintaining various aspects of the communication center.

Law Enforcement Fund

To account for the proceeds from sales of contraband seized during arrests on felony charges.

Drug Law Enforcement Fund

To account for drug offenses, fines and bond forfeitures.

Municipal Court Victim Fund

To account for revenues and expenditures related to the special fee assessed and collected by the Court to provide funding for the Victim Advocate Program for Xenia Municipal Court.

Debt Service Fund

Debt Service Fund

This fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

Capital Projects Funds

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

Municipal Court Capital Improvements Fund

This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment associated with the municipal court. This fund was established during 1991.

Issue II Fund

This fund is used to account for revenues and expenditures related to Issue II money which is used for infrastructure projects funded and approved by the State of Ohio Public Works Commission. This fund was established during 1989.

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and cash equivalents	$ 817,287	$ 25,579	$ 179,757	$ 1,022,623
Investments	1,090,721	34,137	239,897	1,364,755
Receivables:				
Taxes, including interest, penalties and liens	68,000	66,979	0	134,979
Intergovernmental	616,655	9,894	0	626,549
Accounts	20,658	0	0	20,658
Accrued interest	4,278	121	1,065	5,464
Grants	8,379	0	8,314	16,693
Prepaid items	43,267	0	35,147	78,414
Total Assets	$ 2,669,245	$ 136,710	$ 464,180	$ 3,270,135
Liabilities:				
Accounts payable	$ 30,204	$ 0	$ 8,314	$ 38,518
Accrued payroll	15,528	0	0	15,528
Deferred revenue	673,527	76,899	228	750,654
Total Liabilities	719,259	76,899	8,542	804,700
Fund Balances:				
Nonspendable Fund balance				
Prepaid items	43,267	0	35,147	78,414
Restricted Fund Balance	1,789,693	59,811	420,491	2,269,995
Committed Fund Balance	117,026	0	0	117,026
Total Fund Balances	1,949,986	59,811	455,638	2,465,435
Total Liabilities and Funds Balances	$ 2,669,245	$ 136,710	$ 464,180	$ 3,270,135

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Other local taxes	$ 43,116	$ 70,786	$ 0	$ 113,902
State shared taxes and permits	217,080	14,941	0	232,021
Intergovernmental grants	88,524	0	849,619	938,143
Fines, costs, forfeitures, licenses and permits	220,070	0	86,776	306,846
Miscellaneous receipts and reimbursements, including interest	198,073	507	4,745	203,325
Total Revenue	766,863	86,234	941,140	1,794,237
Expenditures:				
Current:				
General government	233,962	0	0	233,962
Public safety	100,469	628	0	101,097
Highways and streets	108,118	2,585	0	110,703
Urban redevelopment and housing	14,460	0	0	14,460
Economic development and assistance	144,324	0	0	144,324
Capital outlay	267,839	0	930,479	1,198,318
Debt service:				
Principal retirement	25,000	45,000	17,809	87,809
Interest and fiscal charges	7,933	16,311	2,286	26,530
Total Expenditures	902,105	64,524	950,574	1,917,203
Excess (deficiency) of revenues over expenditures	(135,242)	21,710	(9,434)	(122,966)
Other financing sources (uses):				
Transfers in	70,000	0	0	70,000
Total other financing sources (uses)	70,000	0	0	70,000
Net change in fund balances	(65,242)	21,710	(9,434)	(52,966)
Fund Balances at Beginning of Year	2,015,228	38,101	465,072	2,518,401
Fund Balances End of Year	$ 1,949,986	$ 59,811	$ 455,638	$ 2,465,435

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

	Indigent Driver Alcohol Treatment	Law Enforcement and Education	State Route Repair	City Motor Vehicle License Tax	County Motor Vehicle License Tax
Assets:					
Cash and cash equivalents	$ 135,364	$ 12,631	$ 61,219	$ 93,310	$ 13,116
Investments	180,653	16,856	81,699	124,526	17,504
Receivables:					
Taxes, including interest, penalties and liens	0	0	0	0	0
Intergovernmental	0	0	42,161	90,176	484,318
Accounts	4,547	0	0	0	0
Accrued interest	806	78	336	626	76
Grants	0	0	0	0	0
Prepaid items	25,000	0	111	0	0
Total Assets	$ 346,370	$ 29,565	$ 185,526	$ 308,638	$ 515,014
Liabilities:					
Accounts payable	$ 0	$ 0	$ 317	$ 21,293	$ 0
Accrued payroll	0	0	0	0	0
Deferred revenue	173	17	26,924	90,310	484,334
Total Liabilities	173	17	27,241	111,603	484,334
Fund Balances:					
Nonspendable Fund Balance					
Prepaid items	25,000	0	111	0	0
Restricted Fund Balance	321,197	29,548	158,174	197,035	30,680
Committed Fund Balance	0	0	0	0	0
Total Fund Balances	346,197	29,548	158,285	197,035	30,680
Total Liabilities and Funds Balances	$ 346,370	$ 29,565	$ 185,526	$ 308,638	$ 515,014

Special Miscellaneous Improvements	Tax Increment Equivalent	911 Fund	Law Enforcement	Drug Law Enforcement	Municipal Court Victim	Total Nonmajor Special Revenue Funds
$ 52,653	$ 29,014	$ 184,638	$ 203,010	$ 17,061	$ 15,271	$ 817,287
70,268	38,722	246,414	270,931	22,768	20,380	1,090,721
0	68,000	0	0	0	0	68,000
0	0	0	0	0	0	616,655
0	0	16,111	0	0	0	20,658
0	0	1,005	1,183	102	66	4,278
0	0	0	0	0	8,379	8,379
0	0	6,916	10,500	0	740	43,267
$ 122,921	$ 135,736	$ 455,084	$ 485,624	$ 39,931	$ 44,836	$ 2,669,245
$ 3,782	$ 1,072	$ 0	$ 3,671	$ 0	$ 69	$ 30,204
2,113	2,578	4,272	0	0	6,565	15,528
0	68,000	215	253	22	3,279	673,527
5,895	71,650	4,487	3,924	22	9,913	719,259
0	0	6,916	10,500	0	740	43,267
0	64,086	443,681	471,200	39,909	34,183	1,789,693
117,026	0	0	0	0	0	117,026
117,026	64,086	450,597	481,700	39,909	34,923	1,949,986
$ 122,921	$ 135,736	$ 455,084	$ 485,624	$ 39,931	$ 44,836	$ 2,669,245

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Indigent Driver Alcohol Treatment	Law Enforcement and Education	State Route Repair	City Motor Vehicle License Tax	County Motor Vehicle License Tax
Revenues:					
Other local taxes	$ 0	$ 0	$ 0	$ 0	$ 0
State shared taxes and permits	0	0	77,806	139,274	0
Intergovernmental grants	0	0	0	0	0
Fines, costs, forfeitures, licenses and permits	41,495	1,117	0	0	0
Miscellaneous receipts and reimbursements, including interest	3,551	322	1,389	3,257	112
Total Revenue	45,046	1,439	79,195	142,531	112
Expenditures:					
Current:					
General government	53,607	0	0	0	0
Public safety	0	3,841	0	0	0
Highways and streets	0	0	58,592	0	0
Urban redevelopment and housing	0	0	0	0	0
Economic development and assistance	0	0	0	0	0
Capital outlay	0	0	0	221,152	0
Debt service:					
Principal retirement	0	0	0	25,000	0
Interest and fiscal charges	0	0	0	7,933	0
Total Expenditures	53,607	3,841	58,592	254,085	0
Excess (deficiency) of revenues over expenditures	(8,561)	(2,402)	20,603	(111,554)	112
Other financing sources (uses):					
Transfers in	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund Balances	(8,561)	(2,402)	20,603	(111,554)	112
Fund Balances at Beginning of Year	354,758	31,950	137,682	308,589	30,568
Fund Balances End of Year	$ 346,197	$ 29,548	$ 158,285	$ 197,035	$ 30,680

Special Miscellaneous Improvements	Tax Increment Equivalent	911 Fund	Law Enforcement	Drug Law Enforcement	Municipal Court Victim	Total Nonmajor Special Revenue Funds
$ 0	$ 43,116	$ 0	$ 0	$ 0	$ 0	$ 43,116
0	0	0	0	0	0	217,080
0	0	0	12,288	0	76,236	88,524
0	0	141,503	0	1,752	34,203	220,070
97,191	1,273	4,546	85,802	463	167	198,073
97,191	44,389	146,049	98,090	2,215	110,606	766,863
0	2,304	0	0	0	178,051	233,962
0	0	71,153	22,624	2,851	0	100,469
48,454	1,072	0	0	0	0	108,118
14,460	0	0	0	0	0	14,460
0	144,324	0	0	0	0	144,324
0	0	0	46,687	0	0	267,839
0	0	0	0	0	0	25,000
0	0	0	0	0	0	7,933
62,914	147,700	71,153	69,311	2,851	178,051	902,105
34,277	(103,311)	74,896	28,779	(636)	(67,445)	(135,242)
0	0	0	0	0	70,000	70,000
0	0	0	0	0	70,000	70,000
34,277	(103,311)	74,896	28,779	(636)	2,555	(65,242)
82,749	167,397	375,701	452,921	40,545	32,368	2,015,228
$ 117,026	$ 64,086	$ 450,597	$ 481,700	$ 39,909	$ 34,923	$ 1,949,986

Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011

	Municipal Court Capital Improvements	Issue II	Total Nonmajor Capital Projects Funds
Assets:			
Cash and cash equivalents	$ 179,364	$ 393	$ 179,757
Investments	239,373	524	239,897
Receivables:			
Accrued interest	1,065	0	1,065
Grants	0	8,314	8,314
Prepaid items	35,147	0	35,147
Total Assets	$ 454,949	$ 9,231	$ 464,180
Liabilities:			
Accounts payable	$ 0	$ 8,314	$ 8,314
Deferred revenue	228	0	228
Total Liabilities	228	8,314	8,542
Fund Balances:			
Nonspendable Fund Balance			
Prepaid items	35,147	0	35,147
Restricted Fund Balance	419,574	917	420,491
Total Fund Balances	454,721	917	455,638
Total Liabilities and Funds Balances	$ 454,949	$ 9,231	$ 464,180

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2011

	Municipal Court Capital Improvements	Issue II	Total Nonmajor Capital Projects Funds
Revenues:			
Intergovernmental grants	$ 0	$ 849,619	$ 849,619
Fines, costs, forfeitures, licenses and permits	86,776	0	86,776
Miscellaneous receipts and reimbursements, including interest	4,743	2	4,745
Total Revenue	91,519	849,621	941,140
Expenditures:			
Capital outlay	80,860	849,619	930,479
Debt service:			
Principal retirement	17,809	0	17,809
Interest and fiscal charges	2,286	0	2,286
Total Expenditures	100,955	849,619	950,574
Net change in fund balances	(9,436)	2	(9,434)
Fund Balances at Beginning of Year	464,157	915	465,072
Fund Balances End of Year	$ 454,721	$ 917	$ 455,638

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	$ 4,555,691	$ 4,555,691	$ 4,565,655	$ 9,964
Other Local Taxes	1,200,000	1,200,000	1,238,394	38,394
State Shared Taxes and Permits	1,904,641	1,924,641	1,899,336	(25,305)
Intergovernmental Grants	125,000	125,000	125,167	167
Charges for Services	47,600	47,600	30,494	(17,106)
Fines, Costs, Forfeitures, Licenses and Permits	1,153,604	1,153,604	1,043,441	(110,163)
Miscellaneous Receipts and Reimbursments, Including Interest	336,721	341,221	355,415	14,194
Total Revenues	9,323,257	9,347,757	9,257,902	(89,855)
Expenditures:				
General Government:				
City Council and General Government:				
Personnel Services	32,591	32,591	32,548	43
General Operating Expenses	11,050	11,131	10,881	250
Contractual Services	123,213	123,883	100,523	23,360
Materials and Supplies	4,000	4,000	1,398	2,602
Contributions	90,366	92,016	90,426	1,590
Total City Council and General Government	261,220	263,621	235,776	27,845
Municipal Court:				
Personnel Services	1,312,147	1,312,147	1,310,897	1,250
General Operating Expenses	26,749	26,199	16,964	9,235
Contractual Services	184,434	188,017	173,203	14,814
Materials and Supplies	28,605	29,309	23,085	6,224
Contributions	52,621	52,621	24,453	28,168
Total Municipal Court	1,604,556	1,608,293	1,548,602	59,691
City Law Department:				
Personnel Services	136,684	137,668	137,664	4
General Operating Expenses	3,005	2,789	1,998	791
Contractual Services	16,893	16,824	15,588	1,236
Materials and Supplies	5,490	6,081	4,129	1,952
Total City Law Department	162,072	163,362	159,379	3,983

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
City Manager's Office:				
Personnel Services	101,408	101,408	100,886	522
General Operating Expenses	5,170	5,170	2,644	2,526
Contractual Services	6,706	6,710	5,566	1,144
Materials and Supplies	5,850	5,850	1,099	4,751
Total City Manager's Office	119,134	119,138	110,195	8,943
Personnel Office:				
Personnel Services	20,697	20,697	20,593	104
General Operating Expenses	4,305	4,305	745	3,560
Contractual Services	90,523	110,448	95,252	15,196
Materials and Supplies	8,235	8,235	3,423	4,812
Total Personnel Office	123,760	143,685	120,013	23,672
Finance Office:				
Personnel Services	76,501	76,501	75,826	675
General Operating Expenses	850	850	633	217
Contractual Services	55,380	56,249	50,827	5,422
Materials and Supplies	7,740	7,016	3,885	3,131
Total Finance Office	140,471	140,616	131,171	9,445
Income Tax:				
Personnel Services	251,167	251,167	248,521	2,646
General Operating Expenses	7,425	7,650	4,059	3,591
Contractual Services	71,376	81,370	56,837	24,533
Materials and Supplies	13,525	14,377	9,335	5,042
Total Income Tax	343,493	354,564	318,752	35,812
Municipal Building and General Services:				
Contractual Services	184,523	191,327	166,781	24,546
Materials and Supplies	4,600	5,579	4,627	952
Total Municipal Building and General Services	189,123	196,906	171,408	25,498

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Data Processing:				
Personnel Services	30,364	40,647	40,646	1
General Operating Expenses	3,000	4,880	4,880	0
Contractual Services	155,796	161,078	158,015	3,063
Materials and Supplies	42,200	37,683	35,744	1,939
Total Data Processing	231,360	244,288	239,285	5,003
Clerk of City Council:				
Personnel Services	23,477	27,477	25,473	2,004
General Operating Expenses	235	95	0	95
Contractual Services	26,308	22,449	16,290	6,159
Materials and Supplies	4,565	4,565	1,756	2,809
Total Clerk of City Council	54,585	54,586	43,519	11,067
Volunteer Program:				
General Operating Expenses	3,225	3,225	0	3,225
Contractual Services	690	690	0	690
Materials and Supplies	1,800	1,800	112	1,688
Total Volunteer Program	5,715	5,715	112	5,603
Public Affairs and CATV:				
Personnel Services	1,269	1,289	1,287	2
General Operating Expenses	1,325	225	0	225
Contractual Services	10,250	11,912	11,911	1
Materials and Supplies	2,500	1,958	1,922	36
Total Public Affairs and CATV	15,344	15,384	15,120	264
Property Maintenance:				
Personnel Services	30,331	30,519	30,518	1
General Operating Expenses	560	560	145	415
Contractual Services	43,138	43,173	20,112	23,061
Materials and Supplies	2,650	2,752	1,230	1,522
Total Property Maintenance	76,679	77,004	52,005	24,999

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Planning:				
Personnel Services	77,611	78,776	78,773	3
General Operating Expenses	3,480	3,480	1,843	1,637
Contractual Services	66,655	66,739	63,448	3,291
Materials and Supplies	1,250	1,402	768	634
Total Planning	148,996	150,397	144,832	5,565
Total General Government	3,476,508	3,537,559	3,290,169	247,390
Public Safety:				
Civil Defense:				
Contractual Services	23,950	24,039	23,246	793
Materials and Supplies	500	500	0	500
Total Civil Defense	24,450	24,539	23,246	1,293
Engineering:				
Personnel Services	54,451	58,137	58,132	5
General Operating Expenses	2,350	2,350	470	1,880
Contractual Services	79,626	95,295	41,731	53,564
Materials and Supplies	5,175	5,875	4,070	1,805
Total Engineering	141,602	161,657	104,403	57,254
Construction Inspection:				
Personnel Services	34,640	38,602	38,599	3
General Operating Expenses	1,400	1,400	110	1,290
Contractual Services	11,560	11,561	7,609	3,952
Materials and Supplies	3,200	3,200	1,309	1,891
Total Construction Inspection	50,800	54,763	47,627	7,136
Total Public Safety	216,852	240,959	175,276	65,683
Economic Development & Assistance:				
Personnel Services	0	2,940	1,951	989
Total Economic Development & Assistance	0	2,940	1,951	989

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Urban Redevelopment and Housing:				
Personnel Services	113,304	113,304	106,850	6,454
General Operating Expenses	600	600	35	565
Contractual Services	17,823	18,218	11,981	6,237
Materials and Supplies	2,165	1,896	1,267	629
Total Urban Redevelopment & Housing	133,892	134,018	120,133	13,885
Economic Development and Assistance:				
Personnel Services	0	2,940	1,951	989
Total Economic Development and Assistance	0	2,940	1,951	989
Recreation:				
Parks and Recreation:				
Personnel Services	0	8,616	8,615	1
Total Parks and Recreation	0	8,616	8,615	1
Xenia Station:				
Contracual Services	11,195	13,118	11,149	1,969
Materials and Supplies	6,325	5,625	4,257	1,368
Total Xenia Station	17,520	18,743	15,406	3,337
Farmers Market:				
Contractual Services	3,000	3,000	0	3,000
Total Farmers Market	3,000	3,000	0	3,000
General Park Maintenance:				
Personnel Services	70,250	70,250	53,496	16,754
General Operating Expenses	400	875	715	160
Contractual Services	85,313	86,165	69,922	16,243
Materials and Supplies	31,800	31,882	21,256	10,626
Total General Park Maintenance	187,763	189,172	145,389	43,783
Total Recreation	208,283	221,031	170,910	50,121
Total Expenditures	4,318,985	4,420,239	4,031,589	388,650

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,004,272	4,927,518	5,226,313	298,795
Other Financing Sources (Uses):				
Transfers Out	(5,551,000)	(5,552,500)	(5,391,500)	161,000
Advances In	2,500	2,500	0	(2,500)
Advances Out	(2,500)	(2,500)	0	2,500
Total Other Financing Sources (Uses)	(5,551,000)	(5,552,500)	(5,391,500)	161,000
Net Change in Fund Balance	(546,728)	(624,982)	(165,187)	459,795
Fund Balance at Beginning of Year	596,282	596,282	596,282	0
Prior Year Encumbrances	128,492	128,492	128,492	0
Fund Balance at End of Year	$ 178,046	$ 99,792	$ 559,587	$ 459,795

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Special Revenue – State Gas and Vehicle License Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 998,140	$ 998,140	$ 965,421	$ (32,719)
Charges for Services	0	0	2,060	2,060
Miscellaneous Receipts and Reimbursements, Including Interest	4,000	4,000	27,693	23,693
Total Revenues	1,002,140	1,002,140	995,174	(6,966)
Expenditures:				
Highways and Streets - Current:				
Personnel Services	664,711	666,607	666,603	4
General Operating	1,100	1,100	732	368
Contractual Services	193,026	194,622	150,761	43,861
Materials and Supplies	250,570	273,706	211,129	62,577
Total Expenditures	1,109,407	1,136,035	1,029,225	106,810
Excess (Deficiency) of Revenues Over (Under) Expenditures	(107,267)	(133,895)	(34,051)	99,844
Other Financing Sources (Uses):				
Transfers In	185,000	185,000	50,000	(135,000)
Total Other Financing Sources (Uses)	185,000	185,000	50,000	(135,000)
Net Change in Fund Balance	77,733	51,105	15,949	(35,156)
Fund Balance at Beginning of Year	70,109	70,109	70,109	0
Prior Year Encumbrances	81,851	81,851	81,851	0
Fund Balance at End of Year	$ 229,693	$ 203,065	$ 167,909	$ (35,156)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Special Revenue – Police and Fire Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	$ 4,381,677	$ 4,381,677	$ 4,613,511	$ 231,834
Other Local Taxes	226,000	226,000	212,358	(13,642)
State Shared Taxes and Permits	48,974	48,974	45,452	(3,522)
Intergovernmental Grants	84,000	213,000	189,707	(23,293)
Charges for Services	1,589,906	1,589,906	1,454,769	(135,137)
Fines, Costs, Forfeitures, Licenses and Permits	10,000	10,000	5,226	(4,774)
Miscellaneous Receipts and Reimbursements, Including Interest	71,000	71,000	96,757	25,757
Total Revenues	6,411,557	6,540,557	6,617,780	77,223
Expenditures:				
Public Safety - Current:				
Police:				
Personnel Services	4,913,798	4,902,595	4,743,118	159,477
General Operating	43,500	43,876	31,783	12,093
Contractual Services	515,634	521,244	432,988	88,256
Materials and Supplies	119,850	128,039	116,788	11,251
Total Police	5,592,782	5,595,754	5,324,677	271,077
Fire:				
Personnel Services	4,171,684	4,307,282	4,261,067	46,215
General Operating	16,040	16,094	9,211	6,883
Contractual Services	347,754	356,242	320,175	36,067
Materials & Supplies	130,855	143,923	129,531	14,392
Total Fire	4,666,333	4,823,541	4,719,984	103,557
Communications:				
Personnel Services	1,109,280	1,109,280	1,103,623	5,657
General Operating Expense	4,300	4,300	3,836	464
Contractual Services	112,449	121,043	88,100	32,943
Materials & Supplies	42,300	41,457	25,300	16,157
Total Communications	1,268,329	1,276,080	1,220,859	55,221

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Special Revenue – Police and Fire Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Capital Outlay:				
Capital Improvements	337,533	406,017	387,154	18,863
Debt Service:				
Principal Retirement	273,556	273,556	273,552	4
Interest and Fiscal Charges	34,733	34,733	34,729	4
Total Expenditures	12,173,266	12,409,681	11,960,955	448,726
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,761,709)	(5,869,124)	(5,343,175)	525,949
Other Financing Sources (Uses):				
Transfers In	5,250,000	5,250,000	5,250,000	0
Total Other Financing Sources (Uses)	5,250,000	5,250,000	5,250,000	0
Net Change in Fund Balance	(511,709)	(619,124)	(93,175)	525,949
Fund Balance at Beginning of Year	2,231,549	2,231,549	2,231,549	0
Prior Year Encumbrances	176,875	176,875	176,875	0
Fund Balance at End of Year	$ 1,896,715	$ 1,789,300	$ 2,315,249	$ 525,949

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Capital Projects – Capital Improvements Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	$ 1,095,173	$ 1,095,173	$ 1,153,378	$ 58,205
Other Local Taxes	40,000	40,000	37,883	(2,117)
Intergovernmental Grants	1,115,805	1,115,805	1,067,002	(48,803)
Charges for Services	5,100	5,100	250	(4,850)
Miscellaneous Receipts and Reimbursements Including Interest	141,612	151,214	151,020	(194)
Total Revenues	2,397,690	2,407,292	2,409,533	2,241
Expenditures:				
Capital Outlay:				
Contractual Services	285,370	839,872	376,249	463,623
Materials and Supplies	106,000	106,000	74,330	31,670
Capital Improvements	2,016,877	2,954,434	2,377,557	576,877
Debt Service:				
Principal Retirement	71,771	71,771	71,770	1
Interest and Fiscal Charges	9,204	9,204	9,202	2
Total Expenditures	2,489,222	3,981,281	2,909,108	1,072,173
Excess (Deficiency) of Revenues Over (Under) Expenditures	(91,532)	(1,573,989)	(499,575)	1,074,414
Other Financing Sources (Uses):				
Proceeds from Capital Lease	1,250,000	0	0	0
Proceeds from General Obligation Bonds	0	953,814	953,814	0
Total Other Financing Sources (Uses)	1,250,000	953,814	953,814	0
Net Change in Fund Balance	1,158,468	(620,175)	454,239	1,074,414
Fund Balance at Beginning of Year	(92,882)	(92,882)	(92,882)	0
Prior Year Encumbrances	985,634	985,634	985,634	0
Fund Balance at End of Year	$ 2,051,220	$ 272,577	$ 1,346,991	$ 1,074,414

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

INDIGENT DRIVER ALCOHOL TREATMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 37,000	$ 37,000	$ 41,863	$ 4,863
Miscellaneous Receipts and Reimbursements, Including Interest	8,500	8,500	3,124	(5,376)
Total Revenues	45,500	45,500	44,987	(513)
Expenditures:				
Public Safety - Current:				
Contractual Services	0	14,428	14,428	0
Contributions	50,000	50,000	50,000	0
Total Expenditures	50,000	64,428	64,428	0
Net Change in Fund Balance	(4,500)	(18,928)	(19,441)	(513)
Fund Balance at Beginning of Year	324,022	324,022	324,022	0
Fund Balance at End of Year	$ 319,522	$ 305,094	$ 304,581	$ (513)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

LAW ENFORCEMENT AND EDUCATION

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 1,400	$ 1,400	$ 1,093	$ (307)
Miscellaneous Receipts and Reimbursments, Including Interest	8,085	8,085	294	(7,791)
Total Revenues	9,485	9,485	1,387	(8,098)
Expenditures:				
Public Safety - Current:				
Contractual Services	11,000	11,075	925	10,150
Materials and Supplies	8,000	10,785	3,935	6,850
Capital Outlay	10,000	10,000	0	10,000
Total Expenditures	29,000	31,860	4,860	27,000
Net Change in Fund Balance	(19,515)	(22,375)	(3,473)	18,902
Fund Balance at Beginning of Year	28,342	28,342	28,342	0
Prior Year Encumbrances	3,651	3,651	3,651	0
Fund Balance at End of Year	$ 12,478	$ 9,618	$ 28,520	$ 18,902

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

STATE ROUTE REPAIR

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 79,000	$ 79,000	$ 78,278	$ (722)
Miscellaneous Receipts and Reimbursements, Including Interest	2,200	2,200	1,189	(1,011)
Total Revenues	81,200	81,200	79,467	(1,733)
Expenditures:				
Highways and Streets - Current:				
Contractual Services	44,184	45,261	24,551	20,710
Materials and Supplies	83,300	84,881	74,401	10,480
Total Expenditures	127,484	130,142	98,952	31,190
Net Change in Fund Balance	(46,284)	(48,942)	(19,485)	29,457
Fund Balance at Beginning of Year	110,267	110,267	110,267	0
Prior Year Encumbrances	13,448	13,448	13,448	0
Fund Balance at End of Year	$ 77,431	$ 74,773	$ 104,230	$ 29,457

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

CITY MOTOR VEHICLE LICENSE TAX

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 175,000	$ 175,000	$ 169,986	$ (5,014)
Miscellaneous Receipts and Reimbursements, including Interest	5,000	5,000	2,619	(2,381)
Total Revenues	180,000	180,000	172,605	(7,395)
Expenditures:				
Highways and Streets - Current:				
Capital Outlay	250,000	250,000	221,152	28,848
Debt Service:				
Principal Retirement	23,100	25,000	25,000	0
Interest and Fiscal Charges	16,034	14,134	7,933	6,201
Total Expenditures	289,134	289,134	254,085	35,049
Net Change in Fund Balance	(109,134)	(109,134)	(81,480)	27,654
Fund Balance at Beginning of Year	278,212	278,212	278,212	0
Fund Balance at End of Year	$ 169,078	$ 169,078	$ 196,732	$ 27,654

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

COUNTY MOTOR VEHICLE LICENSE TAX

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipt and Reimbursements, Including Interest	$ 250	$ 250	$ 295	$ 45
Total Revenues	250	250	295	45
Expenditures:				
Highways and Streets - Current:				
Capital Outlay	0	5,054	5,054	0
Total Expenditures	0	5,054	5,054	0
Net Change in Fund Balance	250	(4,804)	(4,759)	45
Fund Balance at Beginning of Year	15,640	15,640	15,640	0
Prior Year Encumbrances	14,712	14,712	14,712	0
Fund Balance at End of Year	$ 30,602	$ 25,548	$ 25,593	$ 45

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

SPECIAL MISCELLANEOUS IMPROVEMENTS

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipts and Reimbursements, Including Interest	$ 97,000	$ 97,000	$ 97,000	$ 0
Total Revenues	97,000	97,000	97,000	0
Expenditures:				
General Government - Current:				
Personnel Services	52,723	52,723	43,500	9,223
Contractual Services	20,000	20,750	20,210	540
Materials and Supplies	4,000	3,250	0	3,250
Total Expenditures	76,723	76,723	63,710	13,013
Net Change in Fund Balance	20,277	20,277	33,290	13,013
Fund Balance at Beginning of Year	84,738	84,738	84,738	0
Fund Balance at End of Year	$ 105,015	$ 105,015	$ 118,028	$ 13,013

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

TAX INCREMENT EQUIVALENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 39,000	$ 63,000	$ 43,116	$ (19,884)
Miscellaneous Receipts and Reimbursements, Including Interest	0	0	741	741
Total Revenues	39,000	63,000	43,857	(19,143)
Expenditures:				
General Government - Current:				
Personnel Services	0	19,450	12,959	6,491
General Operating	0	1,025	580	445
Contractual Services	149,500	135,869	130,630	5,239
Materials and Supplies	0	886	446	440
Total Expenditures	149,500	157,230	144,615	12,615
Net Change in Fund Balance	(110,500)	(94,230)	(100,758)	(6,528)
Fund Balance at Beginning of Year	167,988	167,988	167,988	0
Fund Balance at End of Year	$ 57,488	$ 73,758	$ 67,230	$ (6,528)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

911 FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 140,000	$ 140,000	$ 137,704	$ (2,296)
Miscellaneous Receipts and Reimbursements, Including Interest	6,000	6,000	3,991	(2,009)
Total Revenues	146,000	146,000	141,695	(4,305)
Expenditures:				
Public Safety - Current:				
Personnel Services	121,008	121,008	65,939	55,069
Contractual Services	8,000	9,645	9,645	0
Materials and Supplies	20,000	18,355	17,850	505
Total Expenditures	149,008	149,008	93,434	55,574
Net Change in Fund Balance	(3,008)	(3,008)	48,261	51,269
Fund Balance at Beginning of Year	366,315	366,315	366,315	0
Fund Balance at End of Year	$ 363,307	$ 363,307	$ 414,576	$ 51,269

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

LAW ENFORCEMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 5,765	$ 13,050	$ 13,048	$ (2)
Miscellaneous Receipts and Reimbursements, Including Interest	218,000	98,000	85,394	(12,606)
Total Revenues	223,765	111,050	98,442	(12,608)
Expenditures:				
Public Safety - Current:				
Contractual Services	42,000	59,250	41,933	17,317
Materials and Supplies	29,500	33,185	18,627	14,558
Capital Outlay	101,000	101,179	56,152	45,027
Total Expenditures	172,500	193,614	116,712	76,902
Net Change in Fund Balance	51,265	(82,564)	(18,270)	64,294
Fund Balance at Beginning of Year	438,067	438,067	438,067	0
Prior Year Encumbrances	26,245	26,245	26,245	0
Fund Balance at End of Year	$ 515,577	$ 381,748	$ 446,042	$ 64,294

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

DRUG LAW ENFORCEMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 15,000	$ 15,000	$ 1,752	$ (13,248)
Miscellaneous Receipts and Reimbursements, Including Interest	800	800	408	(392)
Total Revenues	15,800	15,800	2,160	(13,640)
Expenditures:				
Public Safety - Current:				
Contractual Services	15,000	15,000	0	15,000
Materials and Supplies	10,000	10,000	2,851	7,149
Total Expenditures	25,000	25,000	2,851	22,149
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,200)	(9,200)	(691)	8,509
Other Financing Sources (Uses):				
Transfers In	15,000	15,000	0	(15,000)
Total Other Financing Sources (Uses)	15,000	15,000	0	(15,000)
Net Change in Fund Balance	5,800	5,800	(691)	(6,491)
Fund Balance at Beginning of Year	40,555	40,555	40,555	0
Fund Balance at End of Year	$ 46,355	$ 46,355	$ 39,864	$ (6,491)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

MUNICIPAL COURT VICTIM

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 64,390	$ 91,890	$ 88,892	$ (2,998)
Fines, Costs, Forfeitures, Licenses and Permits	42,000	42,000	34,387	(7,613)
Miscellaneous Receipts and Reimbursements, Including Interest	120	120	113	(7)
Total Revenues	106,510	134,010	123,392	(10,618)
Expenditures:				
General Government - Current:				
Personnel Services	168,281	170,699	170,684	15
General Operating	2,300	1,700	74	1,626
Contractual Services	5,662	5,266	4,696	570
Materials and Supplies	3,782	4,780	3,686	1,094
Total Expenditures	180,025	182,445	179,140	3,305
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,515)	(48,435)	(55,748)	(7,313)
Other Financing Sources (Uses):				
Transfers In	81,000	81,000	70,000	(11,000)
Total Other Financing Sources (Uses)	81,000	81,000	70,000	(11,000)
Net Change in Fund Balance	7,485	32,565	14,252	(18,313)
Fund Balance at Beginning of Year	18,286	18,286	18,286	0
Prior Year Encumbrances	356	356	356	0
Fund Balance at End of Year	$ 26,127	$ 51,207	$ 32,894	$ (18,313)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Debt Service Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 74,000	$ 74,000	$ 70,786	$ (3,214)
State Shares Taxes and Permits	15,745	15,745	14,941	(804)
Miscellaneous Receipts and Reimbursements, Including Interest	1,000	1,000	452	(548)
Total Revenues	90,745	90,745	86,179	(4,566)
Expenditures:				
Public Safety:				
Police and Fire Pension				
Contractual Services	750	750	628	122
Total Public Safety	750	750	628	122
Highways and Streets:				
Streets				
Contractual Services	750	750	625	125
Total Highways and Streets	750	750	625	125
Debt Service:				
Principal Retirement	46,900	48,800	45,000	3,800
Interest and Fiscal Charges	32,554	30,654	16,311	14,343
Total Expenditures	80,954	80,954	62,564	18,390
Net Change in Fund Balance	9,791	9,791	23,615	13,824
Fund Balance at Beginning of Year	36,153	36,153	36,153	0
Fund Balance at End of Year	$ 45,944	$ 45,944	$ 59,768	$ 13,824

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Capital Projects Funds For the Year Ended December 31, 2011

MUNICIPAL COURT CAPITAL IMPROVEMENTS

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 90,000	$ 90,000	$ 87,088	$ (2,912)
Miscellaneous Receipts and Reimbursements, Including Interest	12,000	12,000	4,235	(7,765)
Total Revenues	102,000	102,000	91,323	(10,677)
Expenditures:				
Capital Outlay:				
Contractual Services	92,502	124,152	92,651	31,501
Materials and Supplies	3,250	1,500	175	1,325
Capital Improvements	44,500	44,500	24,586	19,914
Debt Service:				
Principal Retirement	17,811	17,811	17,809	2
Interest and Fiscal Charges	2,289	2,289	2,286	3
Total Expenditures	160,352	190,252	137,507	52,745
Net Change in Fund Balance	(58,352)	(88,252)	(46,184)	42,068
Fund Balance at Beginning of Year	400,441	400,441	400,441	0
Prior Year Encumbrances	31,429	31,429	31,429	0
Fund Balance at End of Year	$ 373,518	$ 343,618	$ 385,686	$ 42,068

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Capital Projects Funds For the Year Ended December 31, 2011

ISSUE II

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 1,059,918	$ 1,059,918	$ 841,305	$ (218,613)
Total Revenues	1,059,918	1,059,918	841,305	(218,613)
Expenditures:				
Capital Outlay:				
Capital Improvements	1,036,000	1,036,000	921,991	114,009
Total Expenditures	1,036,000	1,036,000	921,991	114,009
Net Change in Fund Balance	23,918	23,918	(80,686)	(104,604)
Fund Balance at Beginning of Year	(23,917)	(23,917)	(23,917)	0
Prior Year Encumbrances	24,835	24,835	24,835	0
Fund Balance at End of Year	$ 24,836	$ 24,836	$ (79,768)	$ (104,604)

Nonmajor Enterprise Funds

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

Loan Fund

In 1983, the City assumed all assets, liabilities and loan commitments of Xenia Environmental Neighborhood Improvement Association, Inc. (X.E.N.I.A., Inc.). The City is collecting outstanding loans. Net income and loan repayments are used to finance an economic development project managed by the Xenia Economic Growth Corporation.

Parking Revenue Fund

To account for parking enforcement and the rental of parking lots owned by the City.

CDBG and UDAG Revolving Loan Fund

To account for monies received from the federal government under Community Development Block Grant (CDBG) and Urban Development Action Grant (UDAG) programs. The monies are used for economic development loans. Net income and loan repayments are used for similar economic development activities.

Housing Rehabilitation Loan Fund

To account for monies received from the federal government under Community Development Block Grant program. The monies are used for housing rehabilitation mortgage grants and low interest loans, net income and loan repayments will be used for similar activities.

Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2011

	Loan	Parking Revenue	CDBG & UDAG Revolving Loan	Housing Rehabilitation Loan	Total Nonmajor Enterprise Funds
Assets:					
Current Assets:					
Cash and cash equivalents	$ 233,901	$ 774	$ 33,621	$ 123,185	$ 391,481
Investments	312,157	1,031	44,870	164,397	522,455
Receivables:					
Loans	13,200	0	0	2,984	16,184
Accrued interest	719	0	179	848	1,746
Grants	0	0	64,754	31,046	95,800
Prepaid items	141	177	0	0	318
Total Current Assets	560,118	1,982	143,424	322,460	1,027,984
Noncurrent Assets:					
Unrestricted:					
Loans receivable (net of current)	137,811	0	38,585	383,648	560,044
Capital Assets (net of accumulated depreciation)	0	207,080	0	0	207,080
Total Noncurrent Assets	137,811	207,080	38,585	383,648	767,124
Total Assets	$ 697,929	$ 209,062	$ 182,009	$ 706,108	$ 1,795,108
Liabilities:					
Current Liabilities:					
Accounts payable	$ 5,450	$ 8,219	$ 144	$ 6,855	$ 20,668
Accrued payroll	150	3,038	0	175	3,363
Compensated Absences	31	1,065	0	70	1,166
Total Current Liabilities	5,631	12,322	144	7,100	25,197
Noncurrent Liabilities					
Compensated Absences	291	10,163	0	663	11,117
Total Noncurrent Liabilities	291	10,163	0	663	11,117
Total Liabilities	5,922	22,485	144	7,763	36,314
Net Assets:					
Invested in Capital Assets, net of debt	0	207,080	0	0	207,080
Unrestricted	692,007	(20,503)	181,865	698,345	1,551,714
Total Net Assets	$ 692,007	$ 186,577	$ 181,865	$ 698,345	$ 1,758,794

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2011

	Loan	Parking Revenue	CDBG & UDAG Revolving Loan	Housing Rehabilitation Loan	Total Nonmajor Enterprise Funds
Operating revenues:					
Charges for services	$ 959	$ 52,917	$ 0	$ 77	$ 53,953
Operating expenses:					
Personnel services	0	67,754	0	4,270	72,024
General operating	629	0	1,065	0	1,694
Contractual services	4,617	16,723	14,436	56,402	92,178
Materials and supplies	11	2,028	7,016	1	9,056
Non-governmental	3,526	0	35,586	53,044	92,156
Total expenses	8,783	86,505	58,103	113,717	267,108
Operating income (loss)	(7,824)	(33,588)	(58,103)	(113,640)	(213,155)
Non-operating revenues:					
Interest revenue	137	9	968	3,520	4,634
Intergovernmental	0	0	101,883	154,437	256,320
Proceeds from Dissolved Component Unit	676,466	0	0	0	676,466
Total Non-operating revenue	676,603	9	102,851	157,957	937,420
Income (loss) before operating transfers	668,779	(33,579)	44,748	44,317	724,265
Transfers and Contributions					
Transfers in	0	130,770	0	0	130,770
Transfers out	0	0	(82,770)	(152,499)	(235,269)
Total Transfers and Contributions	0	130,770	(82,770)	(152,499)	(104,499)
Change in Net Assets	668,779	97,191	(38,022)	(108,182)	619,766
Net assets, beginning of year	23,228	89,386	219,887	806,527	1,139,028
Net assets, end of year	$ 692,007	$ 186,577	$ 181,865	$ 698,345	$ 1,758,794

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2011

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan
Cash Flows from Operating Activities:			
Cash Received from Customers	$3,694	$52,917	$0
Cash Payments for Goods and Services	(5,489)	(10,458)	(50,241)
Cash Payments to Employees	(3,371)	(65,406)	0
Net Cash Provided (Used) by Operating Activities	(5,166)	(22,947)	(50,241)
Cash Flows from Noncapital Financing Activities:			
Transfers In from Other Funds	0	21,500	0
Intergovernmental Grants	0	0	0
Proceeds from Component Unit	527,778	0	0
Net Cash Provided (Used) by Noncapital Financing Activities	527,778	21,500	0
Cash Flows from Capital and Related Financing Activities:			
Intergovernmental Grants	0	0	112,650
Acquisition and Construction of Assets	0	0	(48,374)
Net Cash Provided by Capital and Related Financing Activities	0	0	64,276
Cash Flows from Investing Activities:			
Sale of Investments	0	942	0
Purchase of Investments	(298,347)	0	(6,286)
Receipts of Interest	397	0	871
Net Cash Provided (Used) by Investing Activities	(297,950)	942	(5,415)
Net Increase in Cash and Cash Equivalents	224,662	(505)	8,620
Cash and Cash Equivalents at Beginning of Year	9,239	1,279	25,001
Cash and Cash Equivalents at End of Year	$233,901	$774	$33,621

Housing Rehabilitation Loan	Total Other Enterprise Funds
$2,002	$58,613
(117,279)	(183,467)
(4,180)	(72,957)
(119,457)	(197,811)
0	21,500
34,000	34,000
0	527,778
34,000	583,278
116,000	228,650
(130,594)	(178,968)
(14,594)	49,682
68,935	69,877
0	(304,633)
3,220	4,488
72,155	(230,268)
(27,896)	204,881
151,081	186,600
$123,185	$391,481

(Continued)

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2011

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:			
Operating Loss	($7,824)	($33,588)	($58,103)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:			
Income - Other Nonoperating	148,206	0	0
Expense - Other Nonoperating			
Changes in Assets and Liabilities:			
(Increase) Decrease in Principal Receivable	(151,011)	0	7,718
(Increase) Decrease in Prepaid Items	2	74	0
Increase (Decrease) in Accounts Payable	5,450	8,219	144
Increase (Decrease) in Accrued Payroll	9	171	0
Increase (Decrease) in Compensated Absences Payable	2	2,177	0
Total Adjustments	2,658	10,641	7,862
Net Cash Provided (Used) by Operating Activities	($5,166)	($22,947)	($50,241)

Housing Rehabilitation Loan	Total Other Enterprise Funds
($113,640)	($213,155)
0	148,206
1,506	(141,787)
0	76
(7,413)	6,400
12	192
78	2,257
(5,817)	15,344
($119,457)	($197,811)

Internal Service Funds

These funds are used to account for the financing of goods or services provided by one department to other departments of the City, on a cost-reimbursement basis.

Utility Billing Fund

To account for utility billing services provided to the water, sewer and sanitation enterprise funds of the City.

City Garage Fund

To account for the monies received from other departments to cover the cost of servicing the vehicles of the City departments.

Combining Statement of Net Assets
Internal Service Funds
December 31, 2011

	Utility Billing	City Garage	Total Internal Service Funds
Assets:			
Current Assets:			
Cash and cash equivalents	$ 15,272	$ 40,127	$ 55,399
Investments	20,384	53,555	73,939
Receivables:			
Accounts	9,538	5,795	15,333
Inventories	0	64,155	64,155
Prepaid items	2,163	3,350	5,513
Total Current Assets	47,357	166,982	214,339
Noncurrent Assets:			
Unrestricted:			
Capital Assets (net of accumulated depreciation)	20,081	31,853	51,934
Total Noncurrent Assets	20,081	31,853	51,934
Total Assets	67,438	198,835	266,273
Liabilities:			
Current Liabilities:			
Accounts payable	7,771	34,424	42,195
Accrued payroll	0	6,612	6,612
Interfund payable	0	31,853	31,853
Compensated Absences	0	1,035	1,035
Total Current Liabilities	7,771	73,924	81,695
Noncurrent Liabilities			
Compensated Absences	0	23,924	23,924
Total Noncurrent Liabilities	0	23,924	23,924
Total Liabilities	7,771	97,848	105,619
Net Assets:			
Invested in Capital Assets, net of debt	20,081	31,853	51,934
Unrestricted	39,586	69,134	108,720
Total Net Assets	$ 59,667	$ 100,987	$ 160,654

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2011

	Utility Billing	City Garage	Total Internal Service Funds
Operating revenues:			
Charges for services	$ 65,481	$ 770,578	$ 836,059
Operating expenses:			
Personnel services	0	162,846	162,846
General operating	3,976	0	3,976
Contractual services	101,928	123,657	225,585
Materials and supplies	11,665	505,603	517,268
Depreciation	0	2,101	2,101
Total expenses	117,569	794,207	911,776
Operating income (loss)	(52,088)	(23,629)	(75,717)
Non-operating revenues:			
Interest revenue	287	88	375
Other	0	79,406	79,406
Total Non-operating revenue	287	79,494	79,781
Change in Net Assets	(51,801)	55,865	4,064
Net assets, beginning of year	111,468	45,122	156,590
Net assets, end of year	$ 59,667	$ 100,987	$ 160,654

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2011

	Utility Billing	City Garage	Total Internal Service Funds
Cash Flows from Operating Activities:			
Cash Received from Interfund Services Provided	$64,789	$770,253	$835,042
Cash Payments for Goods and Services	(119,625)	(636,113)	(755,738)
Cash Payments to Employees	0	(163,625)	(163,625)
Net Cash Provided (Used) by Operating Activities	(54,836)	(29,485)	(84,321)
Cash Flows from Noncapital Financing Activities:			
Advances to Other Funds	0	(4,202)	(4,202)
Insurance Proceeds	0	79,406	0
Net Cash Used by Noncapital Financing Activities	0	75,204	75,204
Cash Flows from Investing Activities:			
Sale of Investments	34,555	0	34,555
Purchase of Investments	0	(24,462)	(24,462)
Net Cash Provided (Used) by Investing Activities	34,555	(24,462)	10,093
Net Decrease in Cash and Cash Equivalents	(20,281)	21,257	976
Cash and Cash Equivalents at Beginning of Year	35,553	18,870	54,423
Cash and Cash Equivalents at End of Year	$15,272	$40,127	$55,399
Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities:			
Operating Loss	($52,088)	($23,629)	($75,717)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	0	2,101	2,101
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(692)	(326)	(1,018)
(Increase) Decrease in Prepaid Items	(1,644)	(34)	(1,678)
Increase in Inventory	0	(9,326)	(9,326)
Increase in Accounts Payable	(412)	2,508	2,096
Increase in Accrued Payroll	0	287	287
Decrease in Compensated Absences	0	(1,066)	(1,066)
Total Adjustments	(2,748)	(5,856)	(8,604)
Net Cash Provided (Used) by Operating Activities	($54,836)	($29,485)	($84,321)

Fiduciary Funds

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

Agency Funds

Municipal Court – Traffic and Criminal Funds

The Municipal Court is considered part of the reporting entity of the City. The Court handles traffic, criminal, civil and small claims cases for the City of Xenia and certain other cities and townships in Greene County. An elected judge appoints the Clerk of Courts who deposits and controls undistributed receipts (principally posted bonds). The City, however, controls the fiscal operations of the Court, reviews and approves budget requests and amendments, provides space and owns all property used by the Court. The general fund includes Court operations which are required by Ohio law to be paid by the City; the agency fund includes undistributed receipts held for entities and individuals outside the City's reporting entity.

Municipal Court – Civil and Small Claims Funds

The Municipal Court is considered part of the reporting entity of the City. The Court handles traffic, criminal, civil and small claims cases for the City of Xenia and certain other cities and townships in Greene County. An elected judge appoints the Clerk of Courts who deposits and controls undistributed receipts (principally posted bonds). The City, however, controls the fiscal operations of the Court, reviews and approves budget requests and amendments, provides space and owns all property used by the Court. The general fund includes Court operations which are required by Ohio law to be paid by the City; the agency fund includes undistributed receipts held for entities and individuals outside the City's reporting entity.

Imprest Cash Fund

To account for petty cash.

Insurance Deposit Fund

This fund is used to account for assets held by the City for citizens to ensure that fire damaged property is cleaned up. The authority for this is found in Section 3929.86(D) of the Ohio Revised Code.

Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Municipal Court - Traffic and Criminal:				
Assets:				
Cash and Cash Equivalents	$170,404	$1,105,239	($1,093,883)	$181,760
Total Assets	$170,404	$1,105,239	($1,093,883)	$181,760
Liabilities:				
Accounts Payable	$57,081	$788,134	($785,975)	$59,240
Restricted Deposits	113,323	317,105	(307,908)	122,520
Total Liabilities	$170,404	$1,105,239	($1,093,883)	$181,760
Municipal Court - Civil and Small Claims:				
Assets:				
Cash and Cash Equivalents	$9,183	$708,769	($705,327)	$12,625
Total Assets	$9,183	$708,769	($705,327)	$12,625
Liabilities:				
Accounts Payable	$7,872	$690,564	($691,569)	$6,867
Restricted Deposits	1,311	18,205	(13,758)	5,758
Total Liabilities	$9,183	$708,769	($705,327)	$12,625
Imprest Cash:				
Assets:				
Cash and Cash Equivalents	$2,000	$90	$0	$2,090
Total Assets	$2,000	$90	$0	$2,090
Liabilities:				
Restricted Deposits	$2,000	$90	$0	$2,090
Total Liabilities	$2,000	$90	$0	$2,090
Insurance Deposit:				
Assets:				
Cash and Cash Equivalents	$0	$10,063	($10,063)	$0
Total Assets	$0	$10,063	($10,063)	$0
Liabilities:				
Restricted Deposits	$0	$10,063	($10,063)	$0
Total Liabilities	$0	$10,063	($10,063)	$0
Totals - All Agency Funds:				
Assets:				
Cash and Cash Equivalents	$181,587	$1,824,161	($1,809,273)	$196,475
Total Assets	$181,587	$1,824,161	($1,809,273)	$196,475
Liabilities:				
Accounts Payable	$64,953	$1,478,698	($1,477,544)	$66,107
Restricted Deposits	116,634	345,463	(331,729)	130,368
Total Liabilities	$181,587	$1,824,161	($1,809,273)	$196,475

Statistical Section

XENIA, OHIO

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CITY OF HOSPITALITY

STATISTICAL TABLES

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

Contents

Financial Trends S 2 – S 11

These schedules contain trend information to help the reader understand how the City's financial position has changed over time.

Revenue Capacity S 12 – S 15

These schedules contain information to help the reader understand and assess the factors affecting the City's ability to generate its most significant local revenue sources, the income tax.

Debt Capacity S 16 – S 23

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Economic and Demographic Information S 24 – S 27

These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

Operating Information S 28 – S 37

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources Note:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

City of Xenia

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

	2002	2003	2004	2005
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	$11,480,035	$33,083,163	$33,210,938	$34,165,799
Restricted	5,794,172	3,748,091	7,174,753	4,210,533
Unrestricted	2,098,432	3,694,525	946,718	4,303,901
Total Governmental Activities Net Assets	$19,372,639	$40,525,779	$41,332,409	$42,680,233
Business-type Activities:				
Invested in Capital Assets, Net of Related Debt	$14,970,070	$14,518,147	$14,640,414	$14,508,761
Restricted	0	0	0	0
Unrestricted	4,477,597	4,205,604	4,738,569	5,292,909
Total Business-type Activities Net Assets	$19,447,667	$18,723,751	$19,378,983	$19,801,670
Primary Government:				
Invested in Capital Assets, Net of Related Debt	$26,450,105	$47,601,310	$47,851,352	$48,674,560
Restricted	5,794,172	3,748,091	7,174,753	4,210,533
Unrestricted	6,576,029	7,900,129	5,685,287	9,596,810
Total Primary Government Net Assets	$38,820,306	$59,249,530	$60,711,392	$62,481,903

Source: City Finance Director's Office

2006	2007	2008	2009	2010	2011
$35,169,467	$29,833,471	$31,133,709	$32,711,191	$33,054,119	$34,113,956
4,946,554	5,272,948	5,630,788	4,179,524	6,100,965	8,188,065
4,307,135	3,872,527	3,792,172	3,933,236	2,692,145	2,287,431
$44,423,156	$38,978,946	$40,556,669	$40,823,951	$41,847,229	$44,589,452
$14,955,202	$19,755,819	$21,529,277	$21,442,195	$21,637,865	$22,250,312
0	0	0	0	178,266	120,288
5,538,677	6,502,716	7,409,830	7,538,994	9,830,432	9,820,160
$20,493,879	$26,258,535	$28,939,107	$28,981,189	$31,646,563	$32,190,760
$50,124,669	$49,589,290	$52,662,986	$54,153,386	$54,691,984	$56,364,268
4,946,554	5,272,948	5,630,788	4,179,524	6,279,231	8,308,353
9,845,812	10,375,243	11,202,002	11,472,230	12,522,577	12,107,591
$64,917,035	$65,237,481	$69,495,776	$69,805,140	$73,493,792	$76,780,212

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

	2002	2003	2004	2005
Expenses				
Governmental Activities:				
General Government	$3,107,951	$3,454,462	$3,275,929	$3,420,815
Public Safety	9,990,485	9,937,145	9,902,921	10,011,879
Health	43,564	71,091	54,859	99,731
Highways and Streets	1,537,488	1,892,865	2,065,965	1,392,686
Community Development	279,349	319,046	284,235	250,539
Recreation	541,558	554,594	461,068	350,140
Interest and Fiscal Charges	84,862	98,125	99,891	100,015
Total Governmental Activities Expenses	15,585,257	16,327,328	16,144,868	15,625,805
Business-type Activities:				
Water	2,486,774	2,463,686	2,429,236	2,527,636
Sewer	3,472,553	3,543,124	3,375,684	3,626,868
Sanitation	1,423,249	1,448,341	1,428,649	1,451,826
Storm Water	0	0	0	0
Other Enterprise Funds	413,014	470,153	167,506	525,029
Total Business-type Activities Expenses	7,795,590	7,925,304	7,401,075	8,131,359
Total Primary Government Expenses	$23,380,847	$24,252,632	$23,545,943	$23,757,164
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	$1,386,171	$1,382,825	$1,481,682	$1,472,029
Public Safety	935,454	1,604,231	1,539,810	1,383,846
Health	40,931	26,160	26,096	0
Highways and Streets	3,312	1,918	50	550
Community Development	25,159	25,445	22,161	32,933
Recreation	35,831	23,287	19,269	36,961
Operating Grants and Contributions	406,583	261,262	272,929	231,267
Capital Grants and Contributions	1,989,900	422,765	570,813	593,807
Total Governmental Activities Program Revenues	4,823,341	3,747,893	3,932,810	3,751,393

2006	2007	2008	2009	2010	2011
$3,591,944	$3,609,339	$3,913,536	$3,474,135	$3,577,856	$3,677,014
10,948,875	11,119,299	11,372,519	11,984,216	11,311,480	12,065,050
66,181	63,718	67,910	54,605	306,963	0
1,854,523	2,284,521	2,054,733	1,952,667	1,801,149	2,409,163
305,886	345,551	360,443	285,954	247,659	139,753
453,440	521,131	481,111	406,396	284,934	151,523
132,606	134,336	129,250	126,203	104,977	67,642
17,353,455	18,077,895	18,379,502	18,284,176	17,635,018	18,783,086
2,700,478	2,688,400	2,845,241	3,110,764	2,980,976	3,075,621
3,769,874	3,968,134	4,187,892	4,191,056	3,883,632	4,346,983
1,555,636	1,711,596	1,643,058	1,644,491	1,577,458	1,642,102
0	140,479	164,575	187,640	277,359	324,722
162,529	330,293	385,728	596,196	243,485	267,108
8,188,517	8,838,902	9,226,494	9,730,147	8,962,910	9,656,536
$25,541,972	$26,916,797	$27,605,996	$28,014,323	$26,597,928	$28,439,622
$1,386,743	$1,365,697	$1,676,228	$1,359,765	$1,388,914	$1,398,435
1,874,889	1,654,935	2,130,089	1,866,335	2,307,856	1,851,179
28,938	27,585	18,740	8,589	19,302	0
6,030	1,040	9,060	4,282	9,337	2,438
29,769	29,384	22,098	19,191	30,452	0
25,613	28,957	30,761	20,625	8,914	5,360
233,068	266,159	442,322	253,541	459,403	398,496
1,106,413	533,226	993,095	744,718	1,098,518	1,634,700
4,691,463	3,906,983	5,322,393	4,277,046	5,322,696	5,290,608

(continued)

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

	2002	2003	2004	2005
Business-type Activities:				
Charges for Services				
Water	2,183,911	2,247,479	2,477,131	2,652,204
Sewer	3,071,346	2,984,362	3,235,225	3,511,327
Sanitation	1,445,382	1,464,831	1,525,558	1,525,059
Storm Water	0	0	0	0
Other Enterprise Funds	237,785	279,651	82,139	68,235
Operating Grants and Contributions	0	0	0	1,370
Capital Grants and Contributions	1,016,757	200,065	489,541	626,408
Total Business-type Activities				
Program Revenues	7,955,181	7,176,388	7,809,594	8,384,603
Total Primary Government				
Program Revenues	12,778,522	10,924,281	11,742,404	12,135,996
Net (Expense)/Revenue				
Governmental Activities	(10,761,916)	(12,579,435)	(12,212,058)	(11,874,412)
Business-type Activities	159,591	(748,916)	408,519	253,244
Total Primary Government				
Net (Expense)/Revenue	($10,602,325)	($13,328,351)	($11,803,539)	($11,621,168)
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Income Taxes	$7,594,854	$7,965,860	$7,911,246	$8,240,773
Other Local Taxes	1,584,911	1,923,930	1,788,046	1,351,473
Motor Vehicle and Gas Tax	1,381,595	1,013,936	1,636,792	1,417,159
Shared Revenues	1,577,316	1,826,091	1,295,779	1,878,121
Investment Earnings	336,298	113,664	139,560	120,947
Miscellaneous	749,596	333,015	275,952	288,763
Transfers	(10,744)	(25,000)	0	(75,000)
Loss on Disposal of Capital Assets	(93,414)	0	0	0
Total Governmental Activities	13,120,412	13,151,496	13,047,375	13,222,236
Business-type Activities:				
Investment Earnings	0	0	0	94,443
Transfers	10,744	25,000	0	0
Loss on Disposal of Capital Assets	(11,266)	0	0	75,000
Total Business-type Activities	(522)	25,000	0	169,443
Total Primary Government	$13,119,890	$13,176,496	$13,047,375	$13,391,679
Change in Net Assets				
Governmental Activities	$2,358,496	$572,061	$835,317	$1,347,824
Business-type Activities	159,069	(723,916)	408,519	422,687
Total Primary Government Change in Net Assets	$2,517,565	($151,855)	$1,243,836	$1,770,511

Source: City Finance Director's Office

2006	2007	2008	2009	2010	2011
2,789,112	3,219,234	3,145,639	3,425,277	3,455,602	3,227,912
3,536,850	4,114,935	4,100,610	4,090,886	4,958,089	3,563,646
1,682,091	1,763,401	1,850,488	1,774,993	1,917,987	2,012,065
0	131,161	149,908	144,933	319,870	344,240
83,130	91,956	119,189	87,633	60,528	58,587
0	0	36,459	0	422,209	714,903
846,543	353,157	2,494,773	418,589	205,679	383,879
8,937,726	9,673,844	11,897,066	9,942,311	11,339,964	10,305,232
13,629,189	13,580,827	17,219,459	14,219,357	16,662,660	15,595,840
(12,661,992)	(14,170,912)	(13,057,109)	(14,007,130)	(12,312,322)	(13,492,478)
749,209	834,942	2,670,572	212,164	2,377,054	648,696
($11,912,783)	($13,335,970)	($10,386,537)	($13,794,966)	($9,935,268)	($12,843,782)
$8,604,274	$8,786,104	$8,848,826	$8,318,554	$8,272,340	$10,969,297
1,814,053	1,619,664	2,106,148	1,899,658	1,621,492	1,398,309
1,287,033	1,369,889	1,445,405	1,163,541	1,459,124	1,418,289
2,185,128	1,994,721	1,608,619	2,048,476	1,755,690	1,895,351
261,523	402,797	294,596	264,225	80,055	63,913
302,904	302,915	341,238	409,876	209,174	385,043
(50,000)	(5,583,398)	(10,000)	170,082	(62,275)	104,499
0	0	0	0	0	0
14,404,915	8,892,692	14,634,832	14,274,412	13,335,600	16,234,701
0	0	0	0	0	0
50,000	5,583,398	10,000	(170,082)	62,275	(104,499)
0	0	0	0	0	0
50,000	5,583,398	10,000	(170,082)	62,275	(104,499)
$14,454,915	$14,476,090	$14,644,832	$14,104,330	$13,397,875	$16,130,202
$1,742,923	($5,278,220)	$1,577,723	$267,282	$1,023,278	$2,742,223
799,209	6,418,340	2,680,572	42,082	2,439,329	544,197
$2,542,132	$1,140,120	$4,258,295	$309,364	$3,462,607	$3,286,420

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

	2002	2003	2004	2005
General Fund				
Nonspendable	$0	$0	$0	$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	164,700	236,573	192,182	222,249
Unreserved	568,853	1,065,095	3,868,062	3,516,994
Total General Fund	733,553	1,301,668	4,060,244	3,739,243
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Reserved	1,339,780	203,382	623,976	2,262,308
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	3,461,893	3,548,627	1,066,824	1,077,043
Capital Projects Funds	491,785	1,025,394	1,346,287	207,596
Total All Other Governmental Funds	5,293,458	4,777,403	3,037,087	3,546,947
Total Governmental Funds	$6,027,011	$6,079,071	$7,097,331	$7,286,190

Source: City Finance Director's Office
Note: The City implemented GASB 54 in 2011 which established new fund balance classifications for governmental funds.

2006	2007	2008	2009	2010	2011
$0	$0	$0	$0	$0	$59,044
0	0	0	0	0	188,601
0	0	0	0	0	1,872,104
181,258	255,520	294,705	213,890	167,371	0
3,412,434	3,175,961	3,913,707	4,286,603	1,875,461	0
3,593,692	3,431,481	4,208,412	4,500,493	2,042,832	2,119,749
0	0	0	0	0	140,563
0	0	0	0	0	6,042,733
0	0	0	0	0	117,026
0	0	0	0	0	1,952,407
340,493	588,127	953,204	428,075	1,440,549	0
1,437,656	1,951,198	1,744,102	1,731,786	4,578,277	0
2,544,355	2,303,063	2,347,725	1,501,554	740,547	0
4,322,504	4,842,388	5,045,031	3,661,415	6,759,373	8,252,729
$7,916,196	$8,273,869	$9,253,443	$8,161,908	$8,802,205	$10,372,478

City of Xenia

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

	2002	2003	2004	2005
Revenues:				
Municipal Income Tax	$7,682,250	$7,856,461	$8,016,918	$8,158,020
Other Local Taxes	1,584,911	1,923,930	1,788,046	1,235,494
State Shared Taxes and Permits	3,194,270	2,796,154	2,961,220	3,174,305
Special Assessments	12,449	12,898	27,037	0
Intergovernmental Grants	1,043,448	1,043,078	241,506	816,668
Charges for Services	212,560	817,551	1,508,894	1,463,158
Fines, Costs, Forfeitures, Licenses and Permits	1,333,582	1,309,613	1,359,346	1,357,391
Miscellaneous Receipts and Reimbursements, including Interest	1,851,234	1,194,325	634,984	712,872
Total Revenue	16,914,704	16,954,010	16,537,951	16,917,908
Expenditures:				
Current:				
General Government	2,866,097	2,931,042	3,098,492	3,057,658
Public Safety	9,632,474	9,602,273	9,557,428	9,925,722
Health	42,132	70,285	53,237	60,873
Highways and Streets	1,486,189	1,439,115	1,337,651	1,334,299
Community Development	256,039	299,088	265,626	283,489
Urban Redevelopment and Housing	0	0	0	0
Economic Development and Assistance	0	0	0	0
Recreation	483,618	470,294	376,688	319,900
Capital Outlay	2,948,807	2,663,250	798,494	1,482,509
Debt Service:				
Principal Retirement	107,247	216,484	190,537	202,149
Interest and Fiscal Charges	85,686	94,497	100,745	99,416
Total Expenditures	17,908,289	17,786,328	15,778,898	16,766,015
Excess (Deficiency) of Revenues Over Expenditures	(993,585)	(832,318)	759,053	151,893
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	0	902,170	158,579	97,419
General Obligation Bonds Issued	0	0	0	0
Transfers In	4,255,286	4,215,000	1,163,000	1,028,459
Transfers Out	(4,280,286)	(4,240,000)	(1,163,000)	(1,103,459)
Total Other Financing Sources (Uses)	(25,000)	877,170	158,579	22,419
Net Change in Fund Balance	($1,018,585)	$44,852	$917,632	$174,312
Debt Service as a Percentage of Noncapital Expenditures	1.08%	2.05%	2.01%	2.07%

* In 2011, Community Development was split into two separate functions - Urban Redevelopment and Housing and Economic Development and Assistance

Source: City Finance Director's Office

2006	2007	2008	2009	2010	2011
$8,396,732	$8,764,208	$8,973,379	$8,418,354	$8,262,780	$10,933,675
1,762,886	1,786,810	2,106,148	1,899,658	1,619,094	1,400,707
3,425,030	3,552,734	3,479,048	3,296,472	3,097,393	3,109,036
0	0	0	0	0	0
699,375	808,075	1,333,417	908,950	1,522,973	2,100,211
1,620,614	1,575,315	1,712,640	1,669,891	1,766,578	1,485,407
1,260,496	1,220,823	1,723,130	1,422,179	1,418,432	1,357,962
1,074,806	1,074,252	1,122,768	909,517	881,195	835,290
18,239,939	18,782,217	20,450,530	18,525,021	18,568,445	21,222,288
3,271,162	3,307,934	3,702,693	3,119,824	3,136,271	3,383,703
10,440,937	10,638,670	10,853,395	11,456,004	10,721,657	11,502,926
62,507	60,524	64,843	51,780	48,257	0
1,361,864	1,606,466	1,641,621	1,425,152	1,353,816	1,295,688
289,074	331,927	344,549	289,694	248,432 *	0
0	0	0	0	0	130,324
0	0	0	0	0	146,663
361,767	386,229	390,777	319,544	169,228	158,251
2,556,380	1,651,163	2,420,322	2,498,161	1,739,237	3,443,902
255,749	346,055	381,681	433,103	1,315,647	433,131
111,844	134,491	132,540	128,364	112,635	70,461
18,711,284	18,463,459	19,932,421	19,721,626	18,845,180	20,565,049
(471,345)	318,758	518,109	(1,196,605)	(276,735)	657,239
1,126,811	105,419	448,251	190,080	0	0
0	0	0	0	927,531	953,712
975,000	1,119,000	694,000	234,000	7,512,071	5,370,000
(1,025,000)	(1,200,121)	(704,000)	(247,000)	(7,528,071)	(5,391,500)
1,076,811	24,298	438,251	177,080	911,531	932,212
$605,466	$343,056	$956,360	($1,019,525)	$634,796	$1,589,451
2.32%	2.72%	2.97%	3.25%	8.06%	2.45%

Income Tax Revenues by Source, Governmental Funds
Last Ten Years

Tax year	2002	2003	2004	2005
Income Tax Rate	1.75%	1.75%	1.75%	1.75%
Total Tax Collected	$7,835,677	$7,775,946	$7,772,336	$8,144,456
Income Tax Receipts				
Withholding	6,064,506	5,995,199	6,005,868	6,224,137
Percentage	77.40%	77.10%	77.27%	76.42%
Direct (Individual & Business)	1,771,171	1,780,747	1,766,468	1,920,319
Percentage	22.60%	22.90%	22.73%	23.58%

Note: Estimated Personal Income and Income Tax by Business Type is not available for any of these years.

Source: City Income Tax Department

2006	2007	2008	2009	2010	2011
1.75%	1.75%	1.75%	1.75%	1.75%	2.25%
$8,574,742	$7,996,915	$8,863,480	$8,263,057	$8,354,222	$10,310,172
6,508,901	5,917,884	6,870,315	6,425,740	6,377,354	8,075,838
75.91%	74.00%	77.51%	77.76%	76.34%	78.33%
2,065,841	2,079,031	1,993,165	1,837,317	1,976,868	2,234,334
24.09%	26.00%	22.49%	22.24%	23.66%	21.67%

City of Xenia

Income Tax Collections
Current Year and Five Years Ago

	Calendar Year 2011			
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
$0 - $19,999	6,423	53.27%	$35,568,596	10.28%
20,000 - 49,999	3,166	26.26%	105,067,003	30.38%
50,000 - 74,999	1,317	10.92%	80,201,129	23.19%
75,000 - 99,999	653	5.42%	56,293,314	16.27%
Over 100,000	499	4.13%	68,767,783	19.88%
Total	12,058	100.00%	$345,897,825	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to the City of Xenia	$4,378,519
Taxes Credited to Other Municipalities	1,674,693
	$6,053,212

	Calendar Year 2006			
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
$0 - $19,999	5,917	51.04%	$35,455,795	10.67%
20,000 - 49,999	3,336	28.77%	110,233,208	33.17%
50,000 - 74,999	1,348	11.63%	82,289,203	24.76%
75,000 - 99,999	611	5.27%	52,181,447	15.70%
Over 100,000	382	3.29%	52,216,151	15.70%
Total	11,594	100.00%	$332,375,804	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to the City of Xenia	$5,024,998
Taxes Credited to Other Municipalities	1,622,518
	$6,647,516

Source: City Finance Director's Office
Data is not available prior to 2006.

Ratio of Outstanding Debt By Type
Last Ten Years

	2002	2003	2004	2005
Governmental Activities (1)				
General Obligation Bonds Payable	$1,315,000	$1,270,000	$1,220,000	$1,170,000
Capital Leases	216,843	947,529	965,571	910,841
Business-type Activities (1)				
Ohio Water Development Authority Loans Payable	$8,341,594	$7,890,210	$7,425,789	$6,947,955
General Obligation Bonds Payable	0	0	0	0
Capital Leases	0	0	0	0
Total Primary Government	$9,873,437	$10,107,739	$9,611,360	$9,028,796
Population (2)				
City of Xenia	24,164	24,164	24,164	24,164
Outstanding Debt Per Capita	$409	$418	$398	$374
Income (3)				
Personal (in thousands)	729,318	757,590	785,258	792,096
Percentage of Personal Income	1.35%	1.33%	1.22%	1.14%

Sources:

(1) City Finance Director's Office
(2) US Bureau of Census, Population Division
(3) US Department of Commerce, Bureau of Economic Analysis information is only available through 2010 for the presentation of 2011 statistics, the City is using the latest information available.
(a) Per Capita Income is only available by County, Total Personal Income is a calculation

2006	2007	2008	2009	2010	2011
$1,120,000	$1,065,000	$1,005,000	$945,000	$920,000	$1,803,712
1,831,903	1,646,267	1,772,837	1,589,809	1,219,167	856,036
$6,456,316	$5,950,478	$5,430,029	$4,894,544	$6,226,960	$5,509,733
0	0	0	0	0	120,288
0	1,782,755	1,697,182	1,607,731	1,514,227	1,416,485
$9,408,219	$10,444,500	$9,905,048	$9,037,084	$9,880,354	$9,706,254
24,164	24,164	24,164	27,357	25,719	25,719
$389	$432	$410	$330	$384	$377
815,366	815,366	821,286	977,192	902,865	493,702
1.15%	1.28%	1.21%	0.92%	1.09%	1.97%

Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	2002	2003	2004	2005
Population (1)	24,164	24,164	24,164	24,164
Assessed Value (2)	$296,650,260	$343,118,119	$349,957,342	$348,140,994
General Bonded Debt (3)				
General Obligation Bonds	$1,315,000	$1,270,000	$1,220,000	$1,170,000
Resources Available to Pay Principal (4)	$0	$0	$0	$0
Net General Bonded Debt	$1,315,000	$1,270,000	$1,220,000	$1,170,000
Ratio of Net Bonded Debt to Estimated Actual Value	0.44%	0.37%	0.35%	0.34%
Net Bonded Debt per Capita	$54.42	$52.56	$50.49	$48.42

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

2006	2007	2008	2009	2010	2011
24,164	24,164	24,164	27,357	25,719	25,719
$373,253,479	$374,629,702	$380,225,360	$401,737,343	$401,707,460	$376,284,220
$1,120,000	$1,065,000	$1,005,000	$945,000	$920,000	$1,803,712
$0	$0	$0	$0	$0	$0
$1,120,000	$1,065,000	$1,005,000	$945,000	$920,000	$1,803,712
0.30%	0.28%	0.26%	0.24%	0.23%	0.48%
$46.35	$44.07	$41.59	$34.54	$35.77	$70.13

Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2011

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to the City of Xenia	Amount Applicable to the City of Xenia
Direct:			
City of Xenia	$1,803,712	100.00%	$1,803,712
Overlapping:			
Greene County	138,437,908	10.22%	14,148,354
Xenia Community School District	41,501,826	59.13%	24,540,030
Greene County Career Center	150,000	10.27%	15,405
		Subtotal	38,703,789
		Total	$40,507,501

Source: City of Xenia finance Office
Greene County Auditor
Xenia Community Schools
Greene County Career Center

The percentage of overlapping debt applicable to the City of Xenia is calculated by the County Auditor and is based on property tax valuations.

City of Xenia

Debt Limitations
Last Ten Years

Collection Year	2002	2003	2004	2005
Total Debt				
Net Assessed Valuation	$296,650,260	$343,118,119	$349,957,342	$348,140,994
Legal Debt Limitation (%) (1)	10.50%	10.50%	10.50%	10.50%
Legal Debt Limitation ($) (1)	31,148,277	36,027,402	36,745,521	36,554,804
City Debt Outstanding (2)	1,315,000	1,270,000	1,220,000	1,170,000
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	1,315,000	1,270,000	1,220,000	1,170,000
Overall Legal Debt Margin	$29,833,277	$34,757,402	$35,525,521	$35,384,804
Unvoted Debt				
Net Assessed Valuation	$296,650,260	$343,118,119	$349,957,342	$348,140,994
Legal Debt Limitation (%) (1)	5.50%	5.50%	5.50%	5.50%
Legal Debt Limitation ($) (1)	16,315,764	18,871,497	19,247,654	19,147,755
City Debt Outstanding (2)	1,315,000	1,270,000	1,220,000	1,170,000
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	1,315,000	1,270,000	1,220,000	1,170,000
Overall Legal Debt Margin	$15,000,764	$17,601,497	$18,027,654	$17,977,755

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

(2) City Debt Outstanding includes Non Self-Supporting General Obligation Bonds

Source: City Finance Director's Office

2006	2007	2008	2009	2010	2011
$373,253,479	$374,629,702	$380,225,360	$401,737,343	$401,707,460	$376,284,220
10.50%	10.50%	10.50%	10.50%	10.50%	10.50%
39,191,615	39,336,119	39,923,663	42,182,421	42,179,283	39,509,843
1,120,000	1,065,000	1,005,000	945,000	920,000	1,803,712
0	0	0	0	0	0
1,120,000	1,065,000	1,005,000	945,000	920,000	1,803,712
$38,071,615	$38,271,119	$38,918,663	$41,237,421	$41,259,283	$37,706,131
$373,253,479	$374,629,702	$380,225,360	$401,737,343	$401,707,460	$376,284,220
5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
20,528,941	20,604,634	20,912,395	22,095,554	22,093,910	20,695,632
1,120,000	1,065,000	1,005,000	945,000	920,000	1,803,712
0	0	0	0	0	0
1,120,000	1,065,000	1,005,000	945,000	920,000	1,803,712
$19,408,941	$19,539,634	$19,907,395	$21,150,554	$21,173,910	$18,891,920

Demographic and Economic Statistics
Last Ten Years

Calendar Year	2002	2003	2004	2005
Population (1)				
City of Xenia	24,164	24,164	24,164	24,164
Greene County	148,607	148,607	148,607	148,607
Income (2) (a)				
Total Personal (in thousands)	729,318	757,590	785,258	792,096
Per Capita	30,182	31,352	32,497	32,780
Unemployment Rate (3)				
Federal	4.8%	5.8%	6.0%	5.5%
State	4.3%	5.7%	6.1%	6.0%
Greene County	4.3%	4.4%	4.9%	5.5%
Civilian Work Force Estimates (3)				
State	5,828,000	5,915,000	5,875,300	5,900,400
Greene County	73,100	73,900	77,200	77,000
Employment Distribution by Occupation (1)				
Agriculture, forestry, fishing, hunting, and mining	29	29	29	29
Construction	701	701	701	701
Manufacturing	1,952	1,952	1,952	1,952
Wholesale trade	240	240	240	240
Retail trade	1,511	1,511	1,511	1,511
Transportation, warehousing, and utilities info.	448	448	448	448
Information	190	190	190	190
Finance, insurance, real estate, rental and leasing	436	436	436	436
Professional, scientific, management, administrative, and waste management	713	713	713	713
Educational, health, and social services	2,389	2,389	2,389	2,389
Arts, Entertainment, recreation, accomodation and food services	828	828	828	828
Other Services	641	641	641	641
Public Administration	843	843	843	843
Daytime Population (1)	22,424	22,424	22,424	22,424

Sources:

(1) US Bureau of Census of Population
(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2010 for the presentation of 2011 statistics, the City is using the latest information available.
(a) Per Capita Income is only available by County, Total Personal Income is a calculation
(3) State Department of Labor Statistics
N/A = not available

2006	2007	2008	2009	2010	2011
24,164	24,164	24,164	27,357	25,719	25,719
148,607	148,607	148,607	159,823	161,573	161,573
815,366	815,366	821,286	977,192	902,865	493,702
33,743	33,743	33,988	35,720	35,105	19,196
4.6%	4.6%	7.1%	9.7%	9.6%	8.3%
5.5%	5.6%	7.7%	10.7%	10.1%	7.6%
5.1%	5.3%	7.0%	10.6%	10.0%	7.3%
5,934,000	5,976,500	5,931,600	5,884,900	5,897,600	5,762,000
77,400	78,000	78,200	79,700	80,100	79,000
29	29	29	29	89	99
701	701	701	701	628	530
1,952	1,952	1,952	1,952	1,351	1,019
240	240	240	240	281	213
1,511	1,511	1,511	1,511	1,342	1,410
448	448	448	448	700	638
190	190	190	190	297	191
436	436	436	436	512	499
713	713	713	713	1,203	925
2,389	2,389	2,389	2,389	3,153	2,705
828	828	828	828	1,096	1,274
641	641	641	641	621	669
843	843	843	843	742	836
22,424	22,424	22,424	22,424	22,424	22,424

Principal Employers
Current Year and Four Years Ago

		2011		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Greene County	Government	1,427	1	7.26%
Xenia Community Schools	Education	1,014	2	5.16%
Greene Memorial Hospital	Health Care	821	3	4.18%
Walmart	Retail	510	4	2.60%
Kroger	Grocery	279	5	1.42%
City of Xenia	Government	247	6	1.26%
Super Valu	Distribution	233	7	1.19%
Hospice of Dayton	Health Care	195	8	0.99%
Mcdonalds Restaurants	Food Services	192	9	0.98%
Reddy Electric	Construction	180	10	0.92%
Total		5,098		
Total Employment within the City		19,649		

		2007		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Greene County	Government	1,432	1	5.31%
Greene Memorial Hospital	Health Care	975	2	3.62%
Xenia Community Schools	Education	969	3	3.60%
Super Valu	Distribution	500	4	1.86%
Mcdonalds Restaurants	Food Services	395	5	1.47%
City of Xenia	Government	290	6	1.08%
Twist	Manufacturing	270	7	1.00%
Walmart	Retail	256	8	0.95%
Kroger	Grocery	250	9	0.93%
Bob Evans Farms	Food Services	248	10	0.92%
Total		5,585		
Total Employment within the City		26,950		

Sources:
City of Xenia Income Tax Department

Data is not available prior to 2007.

Full Time Equivalent Employees by Function
Last Ten Years

	2002	2003	2004	2005	2006
Governmental Activities					
General Government					
Finance	17.00	17.00	17.50	16.50	18.50
Legal/Court	29.75	30.75	30.75	30.50	29.75
Administration	9.00	8.00	7.00	6.00	6.00
Information Technology	0.00	0.00	0.00	0.00	0.00
Security of Persons and Property					
Police	74.00	74.00	69.00	69.00	69.00
Fire	45.00	45.00	42.00	42.00	42.00
Transportation					
Street	19.75	19.75	18.50	18.50	18.50
Garage	0.00	0.00	0.00	0.00	0.00
Leisure Time Activities					
Recreation/Seniors	0.00	5.00	4.50	4.50	4.50
Parks	0.00	0.00	0.00	0.00	0.00
Community Environment					
Service	12.00	11.25	9.00	9.00	9.00
Development/Planning	0.00	0.00	0.00	0.00	0.00
Engineering	0.00	0.00	0.00	0.00	0.00
Business-Type Activities					
Utilities					
Water	15.00	15.00	14.00	13.00	13.00
Sewer	6.00	6.00	6.00	6.00	6.00
Solid Waste	10.00	10.00	10.00	10.00	10.00
Storm Water	0.00	0.00	0.00	0.00	0.00
Total Employees	237.50	241.75	228.25	225.00	226.25

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

Source: City Finance Director's Office

2007	2008	2009	2010	2011
18.50	18.50	15.00	15.00	15.50
29.00	30.50	32.00	32.00	30.75
6.00	6.00	5.00	5.00	5.00
0.00	0.00	2.00	2.00	2.00
70.00	70.00	67.00	65.00	65.00
43.00	42.00	41.00	41.00	43.00
16.00	16.50	9.00	6.00	6.00
0.00	0.00	2.00	2.00	2.00
4.25	4.50	0.00	0.00	0.00
0.00	0.00	1.50	1.50	1.50
10.00	8.00	0.00	0.00	0.00
0.00	0.00	4.00	4.00	6.00
0.00	0.00	4.00	4.00	3.00
14.50	15.50	19.00	4.00	18.00
16.00	16.00	15.00	0.00	15.00
0.00	0.00	0.00	1.00	1.00
0.00	0.00	0.00	2.00	2.00
227.25	227.50	216.50	184.50	215.75

Operating Indicators by Function
Last Ten Years

	2002	2003	2004	2005
Governmental Activities				
General Government				
Court				
Number of Probation Cases	598	558	639	619
Number of Traffic Cases	12,155	11,766	11,289	12,095
Licenses and Permits				
Number of Residential Constructions	104	109	116	104
Number of Commercial Constructions	21	17	13	20
Security of Persons and Property				
Police				
Number of Citations Issued	2,207	2,377	3,064	2,869
Number of Arrests	1,947	1,837	1,841	1,927
Number of Accidents	640	611	621	597
Fire				
Number of Fire Calls	918	851	813	818
Number of EMS Runs	3,291	3,421	3,532	3,803
Number of Inspections	48	69	39	205
Transportation				
Street				
Number of Streets Resurfaced	6	5	7	11
Leisure Time Activities				
Recreation/Seniors				
Number of Programs Offered***	N/A	8	8	9
Number of Shelter Rentals	N/A	N/A	N/A	N/A
Business-Type Activities				
Water				
Number of Service Connections	10,184	10,346	10,346	10,380
Daily Average Consumption (millions of gallons)	3.6	3.9	3.9	3.9
Peak Daily Consumption (millions of gallons)	8.0	8.0	8.0	8.0
Sewer				
Number of Service Connections	10,025	10,184	10,184	10,436
Daily Average Sewage Treatment (millions of gallons)	4.9	4.9	4.9	4.9
Solid Waste *				
Number of Customers Served	N/A	N/A	N/A	9,232
Stormwater **				
Number of Customers Served	N/A	N/A	N/A	N/A

Source: City Finance Director's Office
* Billing for Solid Waste started in 2005
** Billing for Stormwater started in 2007
*** Eliminated City Basketball, Cheerleading, and the Cheerleading Expo in 2009

2006	2007	2008	2009	2010	2011
561	802	796	795	803	738
10,445	9,624	10,252	7,871	7,552	7,622
61	123	91	26	53	3
5	4	4	2	1	6
2,430	2,974	4,347	2,078	1,818	3,420
2,022	1,034	2,985	2,240	2,068	2,381
567	610	535	609	659	553
889	984	1,210	875	819	957
3,715	3,437	3,752	3,543	3,470	3,676
135	255	141	185	72	345
7	4	9	7	0	28
9	8	8	5	14	14
178	130	132	145	166	68
11,235	10,720	10,733	10,782	10,800	10,808
4.4	3.6	3.2	3.2	3.1	2.5
8.0	8.0	8.0	8.0	8.0	8.0
11,103	10,692	10,635	10,664	10,680	10,690
4.9	4.8	5.0	4.1	4.0	5.4
9,444	9,760	9,512	9,496	9,543	9,495
N/A	10,038	9,992	10,041	10,024	10,056

Capital Asset Statistics by Function
Last Ten Years

	2002	2003	2004	2005
Governmental Activities				
General Government				
Land (acres)	7,680	7,680	7,680	7,680
Public Safety				
Police				
Stations	1	1	1	1
Vehicles	N/A	N/A	N/A	N/A
Fire				
Stations	2	2	2	2
Vehicles	N/A	N/A	N/A	N/A
Highways and Streets				
Streets (lane miles)	115	115	115	108
Street Lights	1,753	1,753	1,784	1,784
Traffic Signals	N/A	N/A	37	38
Recreation				
Land (acres)	122	122	122	133
Buildings/Shelters	16	16	16	18
Parks	11	11	11	15
Playgrounds	11	11	11	15
Tennis Courts	1	1	1	1
Baseball/Softball Diamonds	6	6	6	6
Soccer Fields	2	2	2	2
Business-Type Activities				
Utilities				
Water				
Waterlines (Miles)	141	141	141	141
Pump Stations	1	1	1	1
Average Daily Consumption	3.6 (mgd)	3.9 (mgd)	3.9 (mgd)	3.7 (mgd)
Storage Capacity (thousands of gallons)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)
Sewer				
Sewerlines (Miles)	146	146	146	146

Source: City Finance Director's Office

2006	2007	2008	2009	2010	2011
7,680	7,680	7,680	7,680	7,680	7,680
1	1	1	1	1	1
27	24	28	30	22	22
2	2	2	2	2	2
11	11	12	12	11	11
135	135	135	219	219	219
1,784	1,826	1,961	1,961	2,124	2,134
40	32	38	38	40	40
133	122	122	122	120	120
18	17	20	20	12	12
15	15	15	15	14	14
15	12	12	12	13	13
1	1	0	0	0	0
6	7	1	1	3	3
2	2	2	2	0	0
141	140	140	140	140	142
1	1	1	1	1	1
4.4 (mgd)	3.6 (mgd)	3.2 (mgd)	3.2 (mgd)	3.1 (mgd)	2.5 (mgd)
8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)
146	145	145	146	146	146

Capital Asset Values by Function
Last Ten Years

	2002	2003	2004	2005	2006
Governmental Activities					
General Government					
Land and Improvements	$259,130	$259,130	$259,130	$259,130	$259,130
Buildings	2,534,605	2,534,605	2,534,605	2,534,605	2,536,475
Equipment	1,292,224	1,348,790	1,376,298	1,391,039	1,596,606
Public Safety					
Land and Improvements	78,238	78,238	78,238	76,022	90,537
Buildings	247,893	247,983	273,206	273,206	722,216
Equipment	3,911,367	4,707,058	4,901,393	4,868,979	5,705,316
City Wide					
Land and Improvements	4,775,944	15,574,694	15,810,220	16,092,702	16,302,572
Buildings	2,734,465	2,748,335	2,748,335	2,748,335	2,751,955
Equipment	1,921,732	8,693,004	8,932,617	9,206,205	9,699,307
Infrastructure	408,007	11,022,587	11,411,839	11,811,580	12,831,760
Construction in Progress	1,029,296	28,500	28,500	854,397	385,027
Business-Type Activities					
Utilities					
Water					
Land and Improvements	125,712	133,036	133,036	134,606	134,606
Buildings and Improvements	2,865,365	2,865,365	2,870,415	2,870,415	2,870,415
Equipment	12,342,236	12,477,225	12,655,820	13,016,872	13,687,880
Construction in Progress	0	0	0	112,538	71,499
Sewer					
Land and Improvements	482,817	482,817	483,946	483,946	483,946
Buildings and Improvements	5,226,336	5,276,700	5,276,700	5,282,350	5,282,350
Equipment	22,029,873	21,998,953	22,762,638	23,228,559	23,685,875
Construction in Progress	15,112	52,291	226,155	0	28,364
Sanitation					
Land and Improvements	4,741	4,741	4,741	2,691	2,691
Buildings and Improvements	40,108	40,108	40,108	40,108	40,108
Equipment	679,254	741,757	741,757	741,757	744,443
Construction in Progress		0	0	0	14,182
Stormwater					
Equipment	N/A	N/A	N/A	N/A	N/A

2007	2008	2009	2010	2011
$259,130	$259,130	$259,130	$259,130	$259,130
2,512,829	2,512,829	2,793,757	2,804,149	2,812,649
1,111,705	1,118,943	1,240,923	1,260,554	1,274,600
77,019	77,019	77,019	77,019	116,875
701,839	701,839	956,607	1,233,558	1,283,652
4,054,259	4,527,109	5,212,833	4,789,357	4,989,302
16,524,117	16,947,652	17,147,703	17,228,303	18,079,476
2,733,586	2,733,586	2,759,157	2,703,757	2,719,757
2,103,334	2,194,792	2,379,763	2,180,065	2,255,954
13,256,761	13,819,509	15,065,947	15,247,920	15,763,408
120,618	850,778	273,106	685,664	1,625,763
177,094	177,094	214,794	214,794	214,794
2,870,415	2,870,415	2,870,415	2,900,634	2,900,633
13,677,245	15,380,109	16,275,077	16,137,407	16,522,904
1,185,632	568,770	10,102	239,542	838,962
511,522	563,802	563,802	563,802	580,303
5,265,451	5,265,451	5,294,792	5,353,000	6,857,781
23,764,397	25,290,062	25,469,564	25,477,355	26,566,972
805,505	0	212,444	2,351,012	124,916
0	0	0	0	0
40,108	105,703	105,703	93,730	93,730
761,167	761,167	778,320	778,320	784,865
6,560	0	0	0	0
7,767,217	8,740,317	8,740,317	8,801,902	8,801,902

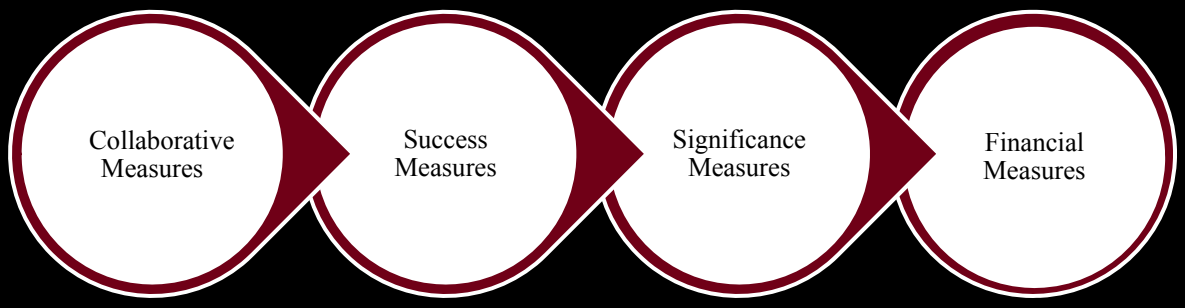
(Continued)

Capital Asset Values by Function
Last Ten Years

	2002	2003	2004	2005	2006
Other Enterprise					
Land and Improvements	185,521	181,352	181,352	181,352	181,352
Buildings and Improvements	101,837	101,837	101,837	101,837	101,837
Equipment	50,306	45,054	46,784	49,052	74,052
Construction in Progress	0	0	0	0	348,457

Source: City Finance Director's Office

2007	2008	2009	2010	2011
154,681	154,681	154,681	154,681	263,951
101,837	101,837	0	0	0
54,430	54,430	0	20,081	20,081
89,285	42,470	0	56,301	0



Round τ: Application Form

Local Government Innovation Fund

Step One: Fill out this Application Form in its entirety.

Step Two: Fill out the online submission form and submit your application materials. All supplemental application materials should be combined into one file for submission.

LGIF: Applicant Profile	
Lead Applicant	City of Xenia
Project Name	Greene County Cooperative Initiative
Type of Request	Loan
Funding Request	
JobsOhio Region	Central
Number of Collaborative Partners	4

Office of Redevelopment
Website: http:// ÄÅÖÅÌÏÐ Í ÅÎÔ‰ÏÈÉÏ‰ÇÏÖ™ÅÓ™ÅÓ¸ÌÏÅÅÌÇÏÖ£ÕÎÄ‰ÈÔ Í
Email: LGIF@development.ohio.gov
Phone: 614 | 995 2292

Lead Applicant	City of Xenia	**Round 4**	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Lead Applicant

Mailing Address:	Address Line 1	Brent Merriman			
	Address Line 2	101 North Detroit Street			
	City	Xenia	State	Oh	Zip Code	45459
City, Township or Village	City		Population (2010)	25,719
County	Greene		Population (2010)	161,573
Did the lead applicant provide a resolution of support?	✔ Yes (Attached) ☐ No (In Process)			

Project Contact

Complete the section below with information for the individual to be contacted on matters involving this application.

Project Contact	Brent Merriman		Title	Asst. City Manager
Mailing Address:	Address Line 1	101 N. Detroit Street			
	Address Line 2				
	City	Xenia	State	Oh	Zip Code	45385
Email Address	bmerriman@ci.xenia.oh.us		Phone Number	(937) 376-7231

Fiscal Officer

Complete the section below with information for the entity and individual serving as the fiscal agent for the project.

Fiscal Officer	Mark A. Bazelak		Title	Financial Director
Mailing Address:	Address Line 1	101 N. Detroit			
	Address Line 2				
	City	Xenia	State	Oh	Zip Code	45385
Email Address	mbazelak@ci.xenia.oh.us		Phone Number	(937) 376-7235
Is your organization registered in OAKS as a vendor?	☐ Yes ☐ No			

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of	Loan

Single Applicant	
Is your organization applying as a single entity?	☐ Yes ☑ No
Participating Entity: (1 point) for single applicants	**0**

Collaborative Partners	
Does the proposal involve other entities acting as collaborative partners?	☑ Yes ☐ No

Applicants applying with a collaborative partner are required to show proof of the partnership with a partnership agreement signed by each partner and resolutions of support from the governing entities. If the collaborative partner does not have a governing entity, a letter of support from the partnering organization is sufficient. Include these documents in the supporting documents section of the application.

In the section below, applicants are required to identify population information and the nature of the partnership.

Each collaborative partner should also be clearly and separately identified on pages 4-5.

Number of Collaborative Partners who signed the partnership agreement, and provided resolutions of support.	4
Participating Entity: (5 points) allocated to projects with collaborative partners.	**5**

Population		
The applicant is required to provide information from the 2010 U.S. Census information, available at: http://factfinder2.census.gov/		
Does the applicant (or collaborative partner) represent a city, township or village with a population of less than 20,000 residents?	☑ Yes ☐ No	
	List Entity	
	Xenia	
	Municipality/Township	Population
	Xenia	25,719
Does the applicant (or collaborative partner) represent a county with a population of less than 235,000 residents?	☑ Yes ☐ No	
	List Entity	
	County	Population
	Greene	161,573
Population: (3-5 points) determined by the smallest population listed in the application. Applications from (or collaborating with) small communities are preferred.	**5**	

Section 2 Collaborative Partners

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Nature of Partnership (2000 character limit)

As agreed upon in the partnership agreement, please identify the nature of the partnership, and explain how the main applicant and the partners will work together on the proposed project.

Throughout much of 2012, the Collaborative Partners have been jointly researching and considering alternatives related to public safety communications issues, as well as to explore concepts for other areas of partnership on mutual problems. Our partners have been working closely together to draft the necessary information for this loan application and to develop implementation plans for communication system transition. Among other cooperative implementation activities, our partnership will conduct a joint RFP for communications equipment to improve our purchasing power and competitiveness.

While we consider ourselves equal participants of this cooperative, the group has elected to have the City of Xenia, as the largest of the partners, serve as the lead applicant and coordinator of the loan administration process as detailed later in this application. Implementation of the project itself will involve all Collaborative Partners working cooperatively on radio RFP and purchasing, as well as with other component selection. As an off-shoot of this project, Partners are also in the early stages of exploring other joint service delivery alternatives that could serve to leverage an even greater efficiency and collaborative effect in the near future. Our Partners believe award of this loan will serve as both an important milestone in our joint efforts to date, but will also serve as a springboard for greater cooperation moving forward.

List of Partners

The applicant applying with collaborative partners (defined in §1.03 of the LGIF Policies) must include the following information for each applicant:

- **Name of collaborative partners**
- **Contact Information**
- **Population data (derived from the 2010 U.S. Census)**

If the project involves more than 12 collaborative partners, additional forms are available on the LGIF website.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Collaborative Partners Number 1	City of Bellbrook								
Address Line 1	15 East Franklin Street					Popuation			
Address Line 2						Municipality /Township	Municipality	Population	6,943
City	Bellbrook	State	Oh	Zip Code	45305	County	Greene	Population	161,573
Email Address	m.schlagheck@cityofbellbrook.org					Phone Number	(937) 848-4666		
Resolution of Support	✔ Yes ☐ No					Signed Agreement	✔ Yes ☐ No		

Collaborative Partners Number 2	Xenia Township								
Address Line 1	8 Brush Row Department					Population			
Address Line 2						Municipality /Township	Township	Population	6,537
City	Xenia	State	Oh	Zip Code	45385	County	Greene	Population	161,573
Email Address	astock@xeniatownship.org					Phone Number	(937) 372-0859		
Resolution of Support	✔ Yes ☐ No					Signed Agreement	✔ Yes ☐ No		

Collaborative Partners Number 3	Sugarcreek Township								
Address Line 1	2090 Ferry Road					Population			
Address Line 2						Municipality /Township	Township	Population	8,041
City	Bellbrook	State	Oh	Zip Code	45305	County	Greene	Population	161,573
Email Address	btiffany@sugarcreektownship.com					Phone Number	(937) 848-7407		
Resolution of Support	✔ Yes ☐ No					Signed Agreement	✔ Yes ☐ No		

Collaborative Partners Number 4									
Address Line 1						Population			
Address Line 2						Municipality /Township		Population	
City		State		Zip Code		County		Population	
Email Address						Phone Number			
Resolution of Support	☐ Yes ☐ No					Signed Agreement	☐ Yes ☐ No		

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Collaborative Partners Number 5								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 6								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 7								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 8								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Collaborative Partners Number 9								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 10								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 11								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 12								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Identification of the Type of Award	Planning Study
Targeted Approach	Efficiency

Project Description (4000 character limit)

Please provide a general description of the project. The information provided will be used for council briefings, program, and marketing materials.

To upgrade the existing radio infrastructure, including portables, consoles and ancillary equipment allowing the migration to MARCS for The City of Xenia, The City of Bellbrook, Xenia Township and Sugarcreek Township from the end-of-life Harris EDACS radio system in Greene County.

This will reduce long-term system infrastructure maintenance costs through consolidation with the State-wide system, and allow participating agencies to purchase compatible P25 radio equipment from multiple vendors, rather than a single-source provider.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Past Success	✔ Yes ☐ No
Past Success (5 points)	**5**

Provide a summary of past efforts to implement a project to improve efficiency, implement shared services, coproduction, or a merger. (1000 character limit)

Each of our Collaborative Partners can cite examples of past success; however, we lift up specifically collaborative efforts to develop a Public Safety Information Sharing Network and oversight structure among our partners and other Greene County safety entities. Recent successes with this continuing effort include purchase and implementation of new public safety record keeping and dispatching software and group employment of a technical director to oversee technological side of public safety communications. Such efforts have been successful in achieving greater operational reliability, effectiveness and efficiency among partnering safety agencies throughout Greene County.

Scalable/Replicable Proposal	☐ Scalable ☐ Replicable ✔ Both
Scalable/Replicable (10 points)	**10**

Provide a summary of how the applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments. (1000 character limit)

Once completed, this project's migration plan will demonstrate another manner in which local agencies can migrate from their legacy land-mobile radio systems to Ohio's MARCS. The migration plan and path will provide guidance for consideration for both suburban and rural public safety and service agencies, as well as meeting the specialized needs of an educational institution.

Probability of Success	✔ Yes ☐ No
Probability of Success (5 points)	**5**

Provide a summary of the likelihood of the grant study recommendations being implemented. Applicants requesting a loan should provide a summary of the probability of savings from the loan request. (1000 character limit)

This project carries a high probability of success, based upon previous MARCS implementations. The MARCS program has expanded significantly since its initial implementation in 2002-growing from 10 State agencies to 700 State, Local and Federal agencies in 2010. The MARCS program area has successfully brought hundreds of agencies to the system in a variety of implementation plans.
The core of the MARCS success is based upon planning, shared infrastructure costs and local agency participation. Currently, Motorola (the infrastructure vendor) has guaranteed 30 years of hardware and software support for MARCS, beginning in 2010. In addition, the shared cost of infrastructure investments, among the 700 agencies and almost 50,000 subscribers, is manageable for a sub-county sized agency to budget. Finally, system flexibility to provide multiple solution options to customers allows local agencies to buy-in at a level that is manageable and meets that agency's needs.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Performance Audit Implementation/Cost Benchmarking	☐ Yes ☑ No
Performance Audit/Benchmarking (5 points)	**0**

If the project is the result of recommendations from a performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code or a cost benchmarking study, please attach a copy with the supporting documents. In the section below, provide a summary of the performance audit or cost benchmarking study. (1000 character limit)

Economic Impact	☑ Yes ☐ No
Economic Impact (5 points)	**5**

Provide a summary of how the proposal will promote a business environment (through a private business relationship) and/or provide for community attraction. (1000 character limit)

As the participating communities in this proposed project grow with the increases in business and population, their citizens will demand improved public safety and services. The need for land-mobile radio communications between Local and State resources is critical for delivery of those services in the most efficient and effective manner possible. By migrating to Ohio MARCS, the participating communities will leverage their current communications investments against those already made by the State and improve both Local and State systems as a result.

Response to Economic Demand	☐ Yes ☑ No
Response to Economic Demand (5 points)	**0**

Provide a summary of how the project responds to substantial changes in economic demand for local or regional government services. The narrative should include a description of the current service level. (1000 character limit)

Budget Information

General Instructions

•Both the Project Budget and Program Budgets are required to be filled out in this form.

•Consolidate budget information to fit in the form. Additional budget detail may be provided in the budget narrative or in an attachment in Section 5: Supplemental Information.

Project Budget:

- The Project Budget justification must be explained in the Project Budget Narrative section of the application. This section is also used to explain the reasoning behind any items on the budget that are not self explanatory, and provide additonal detail about project expenses.
- The Project Budget should be for the period that covers the entire project. The look-back period for in-kind contributions is two (2) years. These contributions are considered a part of the total project costs.
- For the Project Budget, indicate which entity and revenue source will be used to fund each expense. This information will be used to help determine eligible project expenses.
- Please provide documentation of all in-kind match contributions in the supporting documents section. For future in-kind match contributions, supporting documentation will be provided at a later date.

Program Budget:

- Six (6) years of Program Budgets should be provided. The standard submission should include three years previous budgets (actual), and three years of projections including implementation of the proposed project. A second set of three years of projections (one set including implementation of this program, and one set where no shared services occurred) may be provided in lieu of three years previous if this does not apply to the proposed project.
- Please use the Program Budget Narrative section to explain any unusual activities or expenses, and to defend the budget projections. If the budget requires the combining of costs on the budget template, please explain this in the narrative.

Return on Investment:

- A Return on Investment calculation is required, and should reference cost savings, cost avoidance and/or increased revenues indicated in the budget projection sections of the application. Use the space designated for narrative to justify this calculation, using references when appropriate.

For Loan Applications only:

- Using the space provided, outline a loan repayment structure.
- Attach three years prior financial documents related to the financial health of the lead applicant (balance sheet, income statement, and a statement of cash flows).

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Project Budget

Sources of Funds

LGIF Request:		$400,000
Cash Match (List Sources Below):		
Source:	City of Xenia - Income Tax	$662,000
Source:	City of Bellbrook - Property tax	$142,700
Source:	Xenia Township - Property Tax	$61,200
Source:	Sugarcreek Township -Property Tax	$160,600
In-Kind Match (List Sources Below):		
Source:		
Source:		
Source:		
Total Match:		$1,026,500
Total Sources:		$1,426,500

Uses of Funds

		Amount	Revenue Source
Consultant Fees:			
Legal Fees:			
Other:	Portable Radios	$630,000	Property & Income Tax
Other:	Mobile Radios	$276,500	Property & Income Tax
Other:	Dual Band Radios	$75,000	Property & Income Tax
Other:	Upgrade Radios	$112,000	Property & Income Tax
Other:	Dispatch Radio Consoles	$300,000	Property & Income Tax
Other:	Mobile Data Terminals	$24,000	Property & Income Tax
Other:	Voice & Tone Pagers	$4,000	Property & Income Tax
Other:	Antenna Upgrades	$5,000	Property & Income Tax
Total Uses:		$1,426,500	
Local Match Percentage:		71.96%	

* Please note that this match percentage will be included in your grant/loan agreement and cannot be changed after awards are made.

Local Match Percentage = (Match Amount/Project Cost) * 100 (10% match required)

☐ 10-39.99% (1 point) ☐ 40-69.99% (3 points) ☑ 70% or greater (5 points)

Project Budget Narrative: Use this space to justify expenses (1200 character max).

To implement this project, the Collaborative Partners will need to spend an estimated $1,426,500 in capital expenses in 2013. These expenses include the replacement of existing portable, mobile and dual band radios, the upgrade of current radios to the P-25 standard, the replacement of existing dispatch radio consoles, the replacement of existing mobile data terminals and other technology upgrades. A breakdown of the capital purchases by Collaborative Partner can be found in the attached document.
The Collaborative Partners are anticipating providing a 70% match for the LGIF loan funds requested. Each Partner is committed to the long term success of this project and is will to use significant local tax dollars to support it.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Program Budget

Actual ☐ Projected ☑	FY 2013	FY 2014	FY 2015
Expenses	**Amount**	**Amount**	**Amount**
Salary and Benefits			
Contract Services		$44,200	$44,200
Occupancy (rent, utilities, maintenance)			
Training and Professional Development			
Insurance			
Travel			
Capital and Equipment Expenses	$1,426,500	$0	$0
Supplies, Printing, Copying, and Postage			
Evaluation			
Marketing			
Conferences, meetings, etc.			
Administration			
***Other -** MARCS Subsrciber Fees	$0	$106,080	$106,080
***Other -**			
***Other -**			
TOTAL EXPENSES	$1,426,500	$150,280	$150,280
	Revenues	**Revenues**	**Revenues**
Contributions, Gifts, Grants, and Earned Revenue			
Local Government: Income Tax	$662,000	$61,200	$61,200
Local Government: Property Tax	$364,500	$89,080	$89,080
Local Government:			
State Government			
Federal Government			
**Other -* LGIF Loan	$400,000	$0	$0
**Other -*			
**Other -*			
Membership Income			
Program Service Fees			
Investment Income			
TOTAL REVENUES	$1,426,500	$150,280	$150,280

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Program Budget

Actual ☐ Projected ✔	FY 2013	FY 2014	FY 2015
Expenses	**Amount**	**Amount**	**Amount**
Salary and Benefits			
Contract Services		$44,200	$44,200
Occupancy (rent, utilities, maintenance)			
Training and Professional Development			
Insurance			
Travel			
Capital and Equipment Expenses	$3,400,000	$0	$0
Supplies, Printing, Copying, and Postage			
Evaluation			
Marketing			
Conferences, meetings, etc.			
Administration			
***Other -** Subscriber Fees		$66,300	$66,300
***Other -**			
***Other -**			
TOTAL EXPENSES	$3,400,000	$110,500	$110,500
	Revenues	**Revenues**	**Revenues**
Contributions, Gifts, Grants, and Earned Revenue			
Local Government: Income Tax	$2,000,000	$45,000	$45,000
Local Government: Property Tax	$1,400,000	$65,500	$65,500
Local Government:			
State Government			
Federal Government			
**Other -*			
**Other -*			
**Other -*			
Membership Income			
Program Service Fees			
Investment Income			
TOTAL REVENUES	$3,400,000	$110,500	$110,500

Lead Applicant	City of Xenia	**Round 4**	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Program Budget

Use this space to justify the program budget and/or explain any unusual revenues or expenses (6000 characters max).

The Collaborative Partners of this loan application have used the Greene County 800 Mhz radio system to provide radio communications to its public safety and public service agencies. In 2012, Greene County decided that it would no longer support this 800 Mhz radio system after 12/31/2013. The Collaborative Partners were left with two choices.

The first option was to partner together and join the MARCS radio system. This option would require the replacement or upgrade of all mobile and portable radios for use on the MARCS system. In addition, there would also be an annual per radio subscriber fee for the MARCS system. Finally, there would be the annual maintenance cost of the radios.

The second option was to partner together and upgrade the existing 800 Mhz radio system in southern Greene County. This option would require the installation of, at least, a 5 channel, 6 site simulcast system. In addition, there would also be an annual per radio subscriber fee for the new system. Finally, there would be the annual maintenance cost of the radio.

On page 13 of this application, the three year projection for Option #1 is included. This option would cost the Collaborative Partners an estimated $1,727,060 over the next three years. The majority of this expense is in capital expenses for the replacement of radios and the replacement of dispatch radio consoles.

On page 14 of this application, the three year projection for Option #2 is included. This option would cost the Collaborative Partners an estimated $3,621,000 over the next three years. The majority of this expense is in capital expenses for the installation of a new 5 channel, 6 site simulcast radio system.

Section 4: Financial Information Scoring

- [x] (5 points) Applicant provided complete and accurate budget information and narrative justification for a total of six fiscal years.
- [ ] (3 points) Applicant provided complete and accurate budget information and for at least three fiscal years.
- [ ] (1 point) Applicant provided complete and accurate budget information for less than three fiscal years.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Return On Investment

Return on Investment is a performance measure used to evaluate the efficiency of an investment. To derive the expected return on investment, divide the net gains of the project by the net costs. For these calculations, please use the implementation gains and costs, NOT the project costs (the cost of the feasibility, planning, or management study)--unless the results of this study will lead to direct savings without additional implementation costs. The gains from this project should be derived from the prior and future program budgets provided, and should be justified in the return on investment narrative.

Return on Investment Formulas:

Consider the following questions when determining the appropriate ROI formula for the project. Check the box of the formula used to determine the ROI for the project. These numbers should refer to savings/revenues illustrated in projected budgets.

Do you expect cost savings from efficiency from the project?

☐ Use this formula: $\frac{\text{Total \$ Saved}}{\text{Total Program Costs}} * 100 = \text{ROI}$

Do you expect cost avoidance from the implementation of the project/program?

☑ Use this formula: $\frac{\text{Total Cost Avoided}}{\text{Total Program Costs}} * 100 = \text{ROI}$

Do you expect increased revenues as a result of the project/program?

☐ Use this formula: $\frac{\text{Total New Revenue}}{\text{Total Program Costs}} * 100 = \text{ROI}$

Expected Return on Investment = $\frac{\$3,621,000}{\$1,727,060} * 100 =$ 209.66%

Return on Investment Justification Narrative: In the space below, briefly describe the nature of the expected return on investment, using references when appropriate. (1300 character limit)

The Collaborative Partners are faced with choosing one of two options. With the selection of Option #1, the Partners expect a Return on Investment using the Cost Avoidance calculation of nearly 210%. By using existing infrastructure on the statewide MARCS radio system, the partners will enhance our current interoperability while avoiding significant capital costs that would have been incurred if Option #2 were chosen.

Expected Return on Investment is:

☐ Less than 25% (10 points) ☐ 25%-74.99% (20 points) ☑ Greater than 75% (30 points)

Questions about how to calculate ROI? Please contact the Office of Redevelopment at 614-995-2292 or lgif@development.ohio.gov

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Loan Repayment Structure

Please outline the preferred loan repayment structure. At a minimum, please include the following: the entities responsible for repayment of the loan, all parties responsible for providing match amounts, and an alternative funding source (in lieu of collateral). Applicants will have two years to complete the project upon execution of the loan agreement, and the repayment period will begin upon the final disbursement of the loan funds. A description of expected savings over the term of the loan may be used as a repayment source.

The Collaborative Partners have proven revenue resources and sustained positive annual cash flow sufficient to warrant consideration of an LGIF loan award. If awarded, the City of Xenia will coordinate repayment of the loan with respective contributions from each collaborative partner. Project implementation is expected to be complete late in calendar year 2013, and so repayment would be budgeted to start in local fiscal year 2014.

Collaborative Partners, repayment schedules, and local match amounts for each are as follows:

City of Xenia: installments of $10,000/yr from FY 2014- FY 2023, local match $662,000
City of Bellbrook: installments of $10,000/yr from FY 2014- FY 2023, local match $142,700
Xenia Township: installments of $10,000/yr from FY 2014- FU2023; local match $61,200
Sugarcreek Township: installments of $10,000/yr from FY 2014- FY 2023; local match $160,600

Applicants present as an alternative funding source cash reserves maintained through local requirements or policy. The City of Xenia alone maintains a minimum reserve equivalent to two-months operating expense, reserve cash resources that total in excess of $3 million.

Applicant demonstrates a viable repayment source to support loan award. Secondary source can be in the form of a debt reserve, bank participation, a guarantee from a local entity, or other collateral (i.e. emergency, rainy day, or contingency fund, etc).

✔ Applicant clearly demonstrates a secondary repayment source (5 points)	☐ Applicant does not have a secondary repayment source (0 points)

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Scoring Overview

Section 1: Collaborative Measures

Collaborative Measures	Description	Max Points		Applicant Self Score
Population	Applicant's population (or the population of the area(s) served) falls within one of the listed categories as determined by the U.S. Census Bureau. Population scoring will be determined by the **smallest** population listed in the application. Applications from (or collaborating with) small communities are preferred.	**5**		5
Participating Entities	Applicant has executed partnership agreements outlining all collaborative partners and participation agreements and has resolutions of support. (Note: Sole applicants only need to provide a resolution of support from its governing entity.	**5**		5

Section 2: Success Measures

Past Success	Applicant has successfully implemented, or is following project guidance from a shared services model, for an efficiency, shared service, coproduction or merger project in the past.	**5**		5
Scalable/Replicable Proposal	Applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments.	**10**		10
Probability of Success	Applicant provides a documented need for the project and clearly outlines the likelihood of the need being met.	**5**		5

Section 3: Significance Measures

Performance Audit Implementation/Cost Benchmarking	The project implements a single recommendation from a performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code or is informed by cost benchmarking.	**5**		0
Economic Impact	Applicant demonstrates the project will a promote business environment (i.e., demonstrates a business relationship resulting from the project) and will provide for community attraction (i.e., cost avoidance with respect to taxes)	**5**		5
Response to Economic Demand	The project responds to current substantial changes in economic demand for local or regional government services.	**5**		0

Section 4: Financial Measures

Financial Information	Applicant includes financial information (i.e., service related operating budgets) for the most recent three years and the three year period following the project. The financial information must be directly related to the scope of the project and will be used as the cost basis for determining any savings resulting from the project.	**5**		5
Local Match	Percentage of local matching funds being contributed to the project. This may include in-kind contributions.	**5**		5
Expected Return	Applicant demonstrates as a percentage of savings (i.e., actual savings, increased revenue, or cost avoidance) an expected return. The return must be derived from the applicant's cost basis.	**30**		30
Repayment Structure (Loan Only)	Applicant demonstrates a viable repayment source to support loan award. Secondary source can be in the form of a debt reserve, bank participation, a guarantee from a local entity, or other collateral (i.e., emergency fund, rainy day fund, contingency fund, etc.).	**5**		5
			Total Points	80

Resolution of Support and Authorization To

Enter Into Agreement To Accept Loan Proceeds

From The Local Government Innovation Fund

WHEREAS, an application ("Application") was submitted to the State of Ohio Local Government Innovation Council ("Council") on behalf of the City of Bellbrook ("City"), Sugarcreek Township ("Sugarcreek Township"), and the City of Xenia ("City of Xenia "), and Xenia Township ("Xenia Township"), all of which are in Greene County, Ohio and which are hereinafter referred to collectively as the "Collaborative Partners", to obtain financing from the Local Government Innovation Fund ("LGIF) for the migration to a P25 Ohio Multi-Agency Radio Communication System ("Project"); and,

WHEREAS, the application submitted to the LGIF on behalf of the Collaborative Partners was approved for a loan not to exceed $500.000.00; and,

WHEREAS, in accordance with the LGIF Program Policies, the City of Xenia, on behalf of the Collaborative Partners, was designated as the recipient of the loan from the LGIF and, as such, is responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the Project, including binding agreements among the Collaborative Partners; and,

WHEREAS, City of Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners.

NOW, THEREFORE, BE IT RESOLVED THAT:

1) This Board expresses its support for the migration to a P25 Ohio Multi-Agency Radio Communications System;
2) This Board enters into an Agreement with the Collaborative Partners agreeing to the acceptance and use of the funds obtained by Beavercreek Township from the LGIF and further agreeing to repay said funds to City of Xenia in accordance with the terms of said Agreement;

3) That all formal actions of the Board of Trustees concerning the adoption of this Resolution were in open meetings of the Township Board of Trustees; and that all deliberations of the Board of Trustees which resulted in such formal action were in meetings open to the public and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Motion made by Jim R; motion seconded by Amy L.

Vote was as follows: Aye Aye Aye

Amy Lewis Scott Miller Jim Reed

Resolution # 2012-302

PASSED AND ADOPTED by the Xenia Township Board of Trustees on the 1st day of November, 2012.

Jim Reed, Chair _____

Amy Lewis, Vice Chair _____

Scott Miller, Trustee _____

Witness: Barbara Miller, Fiscal Officer Barbara Miller

AGREEMENT ON ADMINSTRATION, DISTRIBUTION AND REPAYMENT OF LOCAL GOVERNMENT INNOVATION FUND LOAN

This is an agreement by and between the Xenia City Council (Xenia), the Bellbrook City Council (Bellbrook), the Xenia Township Trustees (Xenia Twp.), and the Sugarcreek Township Trustees (Sugarcreek Twp.), all being located within Greene County, Ohio, and who collectively shall be referred to hereinafter as the "Collaborative Partners."

This agreement is entered into by the authorized representative of each party and shall become effective on the date of the last signature.

WHEREAS, an application ("Application") will be submitted to the State of Ohio Local Government Innovation Council ("Council"), on behalf of the Collaborative Partners, to obtain financing from the Local Government Innovation Fund ("LGIF") for assistance in transitioning public safety radio services to the Ohio Multi-Agency Radio Communication System ("project"); and

WHEREAS, the Application to be submitted to the Council on behalf of the Collaborative Partners will seek a loan award in the amount of $400,000.00; and

WHEREAS, Xenia, in accordance with LGIF Program Policies and on behalf of the Collaborative Partners, has been designated as the recipient of the loan from the LGIF and, as such, will be responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the project, including binding agreements among the Collaborative Partners; and

WHEREAS, Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners provided that the Collaborative Partners are willing to agree to the following:

1. Use its portion of the loan for the specific purposes outlined in application for the Project;

2. Use its portion of the loan in accordance with all rules and regulations imposed by the Council and the terms and conditions of any loan documents required by the Council or LGIF;

3. Cooperate in the completion of the Project; and

4. Repay its portion of the loan in accordance with this agreement.

NOW, IN ACCORDANCE WITH THE TERMS OF THIS AGREEMENT, THE PARTIES HEREBY AGREE AS FOLLOWS:

1. Xenia, on behalf of the Collaborative Partners, agrees to accept the award and coordinate the distribution of the loan from the LGIF in the estimated amount of $400,000.00 for the sole purpose of funding the Project in accordance with the Application.

2. Bellbrook, Xenia Twp., and Sugarcreek Twp. acknowledge that the loan funds will be paid by the LGIF to Xenia as the LGIF award recipient and that Xenia will distribute the funds among the Collaborative Partners indicated and requested in the Application. The parties agree that the funds received shall be segregated into a separate account and used solely for the Project. Said funds shall be maintained and accounted for in a manner equal to the maintenance and accounting of other public funds as required by the laws of the State of Ohio.

3. Bellbrook, Xenia Twp., and Sugarcreek Twp., each agree to pay to Xenia that portion of the loan which each entity receives from the LGIF as distributed by Xenia. Said repayment is to be made without interest, in equal installments on a quarterly basis over a period of ten (10) years, with the first payment being due one year after the date of the final disbursement of the loan amount by the LGIF to Xenia. Xenia will provide each of the Collaborative Partners with the date of its receipt of that final disbursement and a schedule of the dates on which payments are due to Xenia; Said payments shall be without demand.

4. The parties agree to adopt appropriate legislation authorizing the execution of this agreement and to encumber sufficient funds as required by law to repay their share of the loan proceeds as required by this Agreement.

5. In accordance with the Application, Collaborative Partners agree to provide matching funds through as indicated in the Application;

6. In the event that any one or more of the Collaborative Partners declines to accept their portion of the loan, said amount shall be retained by Xenia and either returned to the LGIF or used as directed by the Council. Any such declination of acceptance shall not affect the validity of this Agreement or the obligations of the remaining Collaborative Partners under the terms of this agreement.

7. This agreement constitutes the parties' entire understanding and there are no representations, oral or written, which have not been incorporated herein.

8. The Agreement may be executed in counterparts by the various parties. Executed counterparts shall be valid in the same manner as though all parties to the Agreement had executed the same instrument.

IN WITNESS WHEREOF, AUTHORIZED REPRESENTATIVES OF THE PARTIES HAVE EXECUTED THIS AGREEMENT ON THE DATES SET FORTH.

CITY OF XENIA

James W. Percival, Xenia City Manager

Authorized by Resolution No. 12-EE
Adopted 11 / 20/2012

CITY OF BELLBROOK

Mark Schlagheck, Bellbrook City Manager

Authorized by Resolution No. 2012-BB
Adopted 11 / 26/2012

XENIA TOWNSHIP

Alan Stock, Xenia Twp Administrator

Authorized by Resolution No. 2012-310
Adopted 11 / 15/2012

SUGARCREEK TOWNSHIP

Barry Tiffany, Sugarcreek Twp Administrator

Authorized by Resolution No. 2012.11.19.05
Adopted 11 / 19/2012

Approved as to form:

Ronald C. Lewis, Law Director
City of Xenia

CITY OF XENIA, OHIO
RESOLUTION NUMBER 12 – EE

RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A PARTNERSHIP AGREEMENT WITH THE CITY OF BELLBROOK, OHIO; XENIA TOWNSHIP, OHIO; AND SUGARCREEK TOWNSHIP, OHIO REGARDING THE ADMINISTRATION OF LOCAL GOVERNMENT INNOVATION FUND LOAN PROCEEDS AS PROVIDED FOR JOINT TRANSITION OF PUBLIC SAFETY RADIO SYSTEMS TO THE OHIO DEPARTMENT OF ADMINISTRATIVE SERVICES' MULTI-AGENCY RADIO COMMUNICATION SYSTEM, AND DECLARING IT TO BE AN EMERGENCY.

WHEREAS, the City Council of Xenia has previously taken action to approve Xenia's participation in the Ohio Multi-Agency Radio Communication System (MARCS); and

WHEREAS, the physical transition of radios and equipment necessary to be functional and compliant within the MARCS platform requires costly purchases and system upgrades; and

WHEREAS, it is the desire of the City of Xenia to be collaborative with our neighboring communities in solving mutual problems; and

WHEREAS, the Ohio Local Government Innovation Fund (LGIF) can provide no-interest loan assistance to communities who collaborate on joint operational problems; and

WHEREAS, the City of Bellbrook, Xenia Township, and Sugarcreek Township have expressed a desire to partner with Xenia in applying for LGIF loan assistance and collaboration on radio system transition, and further have agreed that Xenia should take the lead in the LGIF loan application.

NOW, THEREFORE, the City of Xenia hereby resolves:

Section 1. The City Manager is authorized to enter into a partnership agreement with the City of Bellbrook, Xenia Township, and Sugarcreek Township for the administration of LGIF loan proceeds as jointly applied for through the Ohio Local Government Innovation Fund.

Section 2. This resolution is declared to be an emergency in order to meet deadlines associated with the LGIF loan application process, and shall take effect and be in force from and after the earliest period allowed by law.

Passed: November 20, 2012

Michael D. Engle
President, Xenia City Council

Attest:

Michelle D. Johnson
Clerk, Xenia City Council

Certified, A True Copy

Clerk, Xenia City Council

SUGARCREEK TOWNSHIP
RESOLUTION NO. 2012.11.19.05

IN RE: Resolution of Support and Authorization to Enter Into an Agreement to Accept Loan Proceeds From the Local Government Innovation Fund

WHEREAS, an application ("Application") is to be submitted to the State of Ohio Local Government Innovation Council ("Council") on behalf of the City of Bellbrook ("City"), Sugarcreek Township ("Sugarcreek Township"), and the City of Xenia ("City of Xenia "), and Xenia Township ("Xenia Township"), all of which are in Greene County, Ohio and which are hereinafter referred to collectively as the "Collaborative Partners", to obtain financing from the Local Government Innovation Fund ("LGIF) for the migration to a P25 Ohio Multi-Agency Radio Communication System ("Project"); and,

WHEREAS, the application being submitted to the LGIF on behalf of the Collaborative Partners seek approval of a loan not to exceed $500.000.00; and,

WHEREAS, in accordance with the LGIF Program Policies, the City of Xenia, on behalf of the Collaborative Partners, shall designate as the recipient of the loan from the LGIF and, as such, is responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the Project, including binding agreements among the Collaborative Partners; and,

WHEREAS, City of Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners.

NOW, THEREFORE, BE IT RESOLVED THAT:

1) This Board expresses its support for the migration to a P25 Ohio Multi-Agency Radio Communications System;
2) This Board authorizes the Township Administrator to enter into an Agreement with the Collaborative Partners agreeing to the acceptance and use of the funds obtained by the City of Xenia from the LGIF and further agreeing to repay said funds to City of Xenia in accordance with the terms of said Agreement;

ABSENT

Nadine S. Daugherty, Chairperson

Michael E. Pittman

Michael E. Pittman, Vice Chairperson

Scott W. Bryant

Scott W. Bryant, Trustee

Theodore L. Hodson

Theodore L. Hodson, Fiscal Officer

		City of Xenia		City of Bellbrook		Sugarcreek Township		Xenia Township		Total	
		QTY	Total	QTY	Total	QTY	Total	QTY	Total	QTY	Total
Portable Radios	$ 3,500.00	118	$ 413,000.00	30	$ 105,000.00	32	$ 112,000.00	0	$ -	180	$ 630,000.00
Mobile Radios	$ 3,500.00	52	$ 182,000.00	19	$ 66,500.00	0	$ -	8	$ 28,000.00	79	$ 276,500.00
Dual Band Radios	$ 5,000.00	0	$ -	0	$ -	0	$ -	15	$ 75,000.00	15	$ 75,000.00
Upgrades to Existing Radios	$ 700.00	10	$ 7,000.00	16	$ 11,200.00	98	$ 68,600.00	36	$ 25,200.00	160	$ 112,000.00
Mobile Data Terminals w/ Accessories	$ 3,000.00	0	$ -	0	$ -	0	$ -	8	$ 24,000.00	8	$ 24,000.00
Voice & Tone Pagers	$ 400.00	0	$ -	0	$ -	0	$ -	10	$ 4,000.00	10	$ 4,000.00
Antenna Upgrades	$ 5,000.00	0	$ -	0	$ -	0	$ -	1	$ 5,000.00	1	$ 5,000.00
Dispatch Radio Console (1 position)	$ 60,000.00	0	$ -	1	$ 60,000.00	0	$ -	0	$ -	1	$ 60,000.00
Dispatch Radio Console (2 position)	$ 80,000.00	0	$ -	0	$ -	1	$ 80,000.00	0	$ -	1	$ 80,000.00
Dispatch Radio Console (4 position)	$ 160,000.00	1	$ 160,000.00	0	$ -	0	$ -	0	$ -	1	$ 160,000.00
			$ 762,000.00		$ 242,700.00		$ 260,600.00		$ 161,200.00		$1,426,500.00
Less: LGIF Loan Amount			$ 100,000.00		$ 100,000.00		$ 100,000.00		$ 100,000.00		$ 400,000.00
Local Match Amount			$ 662,000.00		$ 142,700.00		$ 160,600.00		$ 61,200.00		$1,026,500.00

CITY OF BELLBROOK, OHIO

RESOLUTION NO. 2012-BB

A RESOLUTION AUTHORIZING THE CITY MANAGER TO FILE A JOINT APPLICATION FOR A LOCAL GOVERNMENT INNOVATION FUND LOAN FROM THE OHIO DEPARTMENT OF DEVELOPMENT.

WHEREAS, an application will be submitted to the State of Ohio Local Government Innovation Council on behalf of the City of Bellbrook, Sugarcreek Township, Xenia Township and the City of Xenia ("Collaborative Partners") to obtain financing from the Local Government Innovation Fund ("LGIF") for the migration to a P25 Ohio Multi-Agency Radio Communications System ("Project"); and

WHEREAS, the application submitted to the LGIF on behalf of the Collaborative Partners was for a loan not to exceed $500,000; and

WHEREAS, in accordance with the LGIF Program Policies, the City of Xenia, on behalf of the Collaborative Partners, was designated as the recipient of the loan from the LGIF and, as such, is responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the Project, including binding agreements among the Collaborative Partners; and

WHEREAS, City of Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners.

NOW, THEREFORE, THE CITY OF BELLBROOK HEREBY RESOLVES:

Section 1. That the City Manager is hereby authorized to file a joint application for a Local Government Innovation Fund loan from the Ohio Department of Development.

Section 2. That the City Manager is hereby authorized to enter into an agreement with the Collaborative Partners agreeing to the acceptance and use of the loan funds obtained by the City of Xenia from the LGIF and further agreeing to repay said funds to the City of Xenia in accordance with the terms of said agreement.

Section 3. That this resolution shall take effect and be in force forthwith.

Robert L. Baird, Mayor

Jill D. Rosner, Clerk of Council

Greene County, Ohio

P25 Communications Proposal Comparison

Thursday, May 10, 2012

Background

In 1991, both Xenia and Greene County were looking at upgrading their respective radio systems. Some discussions occurred between both entities and Xenia proceeded to request proposals for an 800 MHz trunked radio system in 1992. The project was awarded to W.S. Electronics in the fall of 1992. The award called for a "Sweet 16" EDACS three channel 800MHz trunked radio system to be located just south of the bypass on S.R. 380. This site and radio equipment was leased to the City for $1.00 per year plus monies for insurance and utilities and the City purchased the subscriber units as well as a bi-directional amplifier to augment the system. The site was originally set up as a five channel site with two channels allocated for W.S. commercial customers.

The following year, Greene County issued a request for proposals and also awarded the bid to W.S. Electronics for an eight channel EDACS 800 MHz trunked radio system. W.S. Electronics was once again the lowest bid because the plan they proposed was a public/private partnership whereby the county would buy certain pieces to the system and W.S. Electronics would lease certain pieces to the county for $1.00.

The original site plans were to have tower locations in Xenia, Bellbrook, and on W. Enon Rd. just north of the Greene Vocational School. From propagation studies, this gave the best coverage for the county, however, before the W. Enon site could be completed, the residents complained to the County Commission and W.S. was required to move the third site from W. Enon Rd. to the current Beavercreek Location. This move resulted in inadequate coverage in the Yellow Springs, Clifton, John Bryan, and Cedarville areas. Through usage it was also discovered that there were coverage problems in eastern Greene County near Bowersville and Jamestown. Coverage problems were also noted in Fairborn. Over the years additional sites were added, including outdoor bi-directional amplifiers at two locations, as well as voted receive sites and a full transmit and receive site to augment coverage.

Due to the age of the current EDACS system, performance issues, and the development of new technology, a communications committee was established to evaluate the current system and to make recommendations for upgrades or migration to a new system. During this process, Harris announced the end-of-life of the EDACS systems and products. Harris will no longer sell new systems utilizing EDACS technology. Harris will also discontinue support of EDACS systems in 2018. Some components of older EDACS systems, such as Greene County's, are already unsupported. With this announcement, the communications committee was left with evaluating the best possible migration to a P25 communications system.

As such, the communications committee is evaluating options from W.S. Electronics and Motorola through Ohio MARCS. The following are areas of evaluation and scoring of each option.

Identified Issues:

The communications committee had identified the following as priority issues when considering the options for Greene County:

- Current System age and reliability

- Migration, Interoperability, and reliability
- Oversight and Management of the Public safety communications system
- Financial impact
    - Migration costs
        - County
        - Local Jurisdictions / Agencies
    - Ongoing costs
        - County
        - Local Jurisdictions / Agencies

Infrastructure Proposals

The Communications committee is evaluating proposals from the two leading manufacturers of public safety trunked radio systems in the United States; Harris Corporation and Motorola Solutions Incorporated.

Harris Proposal:
The Harris proposal leverages a long standing relationship with W.S. Electronics and proposes to plan a slow migration away from the current EDACS technology to P25 infrastructure. W.S. Electronics has developed a proposal that would allow Greene County to migrate away from EDACS at a much slower pace allowing subscriber agencies to defer the upfront costs over a longer period of time while utilizing radios that are already familiar to its users. For purposes of this comparison document, options listed in this proposal are selected or deleted to allow for direct comparison of the end goal of operating on a completely P25 system

Motorola Proposal:
The Motorola proposal leverages a partnership with Ohio MARCS and utilization of some infrastructure already in place to reduce costs. Motorola and MARCS met with the communications committee to establish the desires of the new Public Safety system for Greene County. Coverage was modeled based on parameters given to Motorola by the committee and tower site selection was done by the committee as well. Motorola engineers visited each tower site and dispatch center to provide their proposal as they did not have current knowledge of each facility. As in the Harris proposal, options have been selected or deleted to provide a direct comparison.

Greene County, Ohio

P25 Communications Proposal Comparison

Infrastructure Comparison

Technology

	Harris	Motorola (MARCS)
P25 Phase 1	Voice and Data	Voice and Data (IV&D)
10 points		
P25 Phase 2 (TDMA)	Voice and Data	Not quoted/Not requested
2 points		
800MHz	As quoted, Not discussed	As quoted / As requested
10 points		
700MHz	Capable, Not discussed	Capable, excluded by request
2 points		
IP Based Backbone	Yes	Yes
3 points		
Master Site (system controller)	Yes	Not quoted, using existing
5 points		
Redundant Master Site	No	Not quoted, using existing
5 points		
Master Site Responsibility	Greene County or WS Electronics *depending on selected option	State of Ohio, MARCS Program office
5 points		
Network Management	Greene County or WS Electronics *depending on selected option	State of Ohio, MARCS Program office
2 points		
Network Monitoring	Greene County or WS Electronics *depending on selected option	State of Ohio, MARCS Program office
10 points		
HA or Redundant Network Switching	Option, quoted at $245,084.70 (including Software Maint)	Included in Quote
5 points		
Site Connectivity	Microwave, Up Front Cost included in Quote	Dedicated T1 connections, Ohio MARCS bears these install costs
2 points		
Responsibility of Connectivity	Greene County	Ohio MARCS
5 points		
Coverage	See Maps to rate	See Maps to rate
20 points		
Coverage Guarantee	Not quoted/ Not requested	Not quoted/ Not requested
2 points		
Audio Recorder	Option $103,050.00	Option $139,686.00
2 points		
Encryption support	AES/DES	AES/DES
5 points		
ISSI / CSSI	Quoted as Optional	Quoted as Optional
5 points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Greene County, Ohio

P25 Communications Proposal Comparison

Costs

	Harris	Motorola (MARCS)
5 Channel – 6 Site Simulcast	$3,450,094.39	Not Quoted/ Not Requested
5 Points		
10 Channel – 6 Site Simulcast	$4,593,674.39	$3,613,359.00
20 Points		
2 Channel P2 Fill Sites	$118,193.44	Not Quoted/ Not Requested
5 Points		
Partnership Credits	-$567,772.69 (WS Electronics)	-$1,806,679.50
10 Points		
10 Channel – 6 Site Simulcast w/ Partnership option	$4,025,901.70	$1,806,679.50
30 Points		
Additional Site Development costs	Tbd	Tbd
10 Points		
Infrastructure Maintenance Costs	$225,000.00 Annually *Can be deferred to subscribers*	$0.00 Annually *Deferred to Subscribers*
10 Points		
Subscriber Fees	$150.00 per Radio Annually *Only if deferred from above*	$240.00 per Radio Annually
10 Points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Support

	Harris	Motorola (MARCS)
System Monitoring	WS Electronics, business hours	MARCS and Motorola Solutions (24/7 Monitoring)
20 Points		
Service Response Time	Immediate upon notification	1 to 24 hours based on MARCS severity Matrix
20 Points		
System redundancy	Redundant with EDACS as long as it is kept up and 2 P2 sites if that option is selected	Redundant with neighboring county towers. (Warren, Montgomery, Clinton, Fayette, Clark)
20 Points		
Servicing Company	WS Electronics, Xenia OH	P&R Communications, Dayton OH
20 Points		
Support Contract	None provided	Provided in quote
20 Points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Consoles

Technology

	Harris Maestro IP	Motorola MCC 7500
IP Based backbone connectivity	Yes	Yes
10 Points		
Local Control Stations for redundancy	Yes	Yes
10 Points		
Integrated Fault Management	Not listed	Yes
5 Points		
Patching	Yes	Yes
10 Points		
Simulselect	Yes	Yes
10 Points		
AUX I/Os	Yes, As specified per agency	Yes, As Specified per agency
3 Points		
Agency Partitioning	No	Yes
2 Points		
Conventional Base Interfaces	Yes	Yes
10 Points		
Network Management	Yes	Yes
10 Points		
GUI	Yes	Yes
5 Points		
Emergency Alarms	Yes	Yes
10 Points		
Console System Security	Not Listed	Yes
1 Point		
EDACS Backwards Compatibility	Yes	No
5 Points		
Replacement or Upgrade	Upgrade	Replacement
5 Points		
Encryption Support	AES/DES	AES/DES
1 Point		
CAD Interface	Available, Not quoted	Available, Not quoted
1 Point		
Call Prioritization	Yes	Yes
1 Point		

Total Points: 100 ***Score:_____*** ***Score:_____***

Greene County, Ohio

P25 Communications Proposal Comparison

Costs

	Harris	Motorola (MARCS)
Total for 5 PSAPs	$978,035.95	$1,338,373.00
20 Points		
Switches included	No	Yes
10 Points		
Back-up Control Bases Included	Existing	Yes (New)
20 Points		
Conventional Control Bases inc.	Existing	Yes (New)
20 Points		
Aux I/O Interface Included	No	Yes
5 Points		
Additional Connectivity Equipment Included	No (Some May be Existing)	Yes
10 Points		
Voice Logging Recorded Included	~~No~~ a ts	Yes
5 Points		
Network Management Terminal for Consoles Included	No	Yes
10 Points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Console Cost Breakout

Dispatch Center	Number of Console Positions	Harris Total	Motorola Total
Total	**13**	**$978,035.95**	**$1,338,373.00**
Beavercreek	**3**	**$225,700.60**	**$306,052.00**
Bellbrook	**1**	**$75,233.53**	**$130,028.00**
Fairborn	**3**	**$225,700.60**	**$335,556.00**
Sugarcreek	**2**	**$150,467.06**	**$206,259.00**
Xenia	**4**	**$300,934.16**	**$360,478.00**

Support

	Harris	Motorola (MARCS)
System Monitoring	WS Electronics, business hours	MARCS and Motorola Solutions (24/7 Monitoring)
20 Points		
Service Response Time	Immediate upon notification	1 to 24 hours based on MARCS severity Matrix and Customer Maintenance Agreement
20 Points		
System redundancy	Redundant with other Maestro Consoles	Redundant with other MCC7500 Consoles
20 Points		
Servicing Company	WS Electronics, Xenia OH	P&R Communications, Dayton OH
20 Points		
Support Contract	None provided / Per agency	None provided / Per Agency
20 Points		

Total Points: 100 ***Score:_____*** ***Score:_____***

Subscriber Units

New Subscriber Compatibility

	P25 Phase 1	P25 Phase 2	800 MHZ	700MHz
Harris P5400	Yes	No	Yes	No
Harris P5500	Yes	Yes	Yes	No
Harris P7300	Yes	Yes	Yes	Yes
Harris XG-75	Yes	Yes	Yes	Yes
Harris XG-100P	Yes	Yes	Yes	Yes
Harris M5300	Yes	Yes	Yes	No
Harris M7300	Yes	Yes	Yes	Yes
Harris XG-100M	Yes	Yes	Yes	Yes
Motorola APX Portables	Yes	Yes	Yes	Yes
Motorola XTS Portables	Yes	No	Yes	Yes
Motorola APX Mobiles	Yes	Yes	Yes	Yes
Motorola XTL Mobiles	Yes	No	Yes	Yes

Existing Subscriber Compatibility

	P25 Phase 1	P25 Phase 2	800 MHZ	700MHz
Harris P5100 v1	No	No	Yes	No
Harris P5100 V2	Yes	No	Yes	No
Harris P7100 v1	No	No	Yes	No
Harris P7100 v2	Yes	No	Yes	Yes
Harris 700P	No	No	Yes	No
Harris LPE-200	No	No	Yes	No
Harris M7100	Yes	No	Yes	No
Harris M7200	Yes	?	Yes	Yes
Harris 725M	No	No	Yes	No
Harris Orion	No	No	Yes	No
Motorola XTL Mobiles	Yes	No	Yes	Yes
Motorola XTS Portables	Yes	No	Yes	Yes

Costs

Total number of Subscriber units:

Counts estimate the potential total number of subscriber units to be just over 1700 for Greene County. This includes agencies that are not currently using the County's EDACS system.

Radio Upgrades:

There are just over 1040 radios that can be upgraded with P25 trunking software and make them compatible with either P25 Infrastructure option. Leveraging the recent replacements from Nextel Re-banding, the agency cost for subscribers can be greatly reduced. Attached are estimates that need to be verified with proper inventory counts to ensure and accurate cost.

Radio Replacements:

There are a variety of factors that influence the number of radios that will have to be replaced. This includes radios on the Current EDACS system that are not capable of P25 trunking as well as radios for agencies not utilizing the EDACS system that are not P25 and 800MHz compatible. It should also be noted that some agencies have radios that are currently used for Montgomery County and / or the Current MARCS system that can be reused. This will allow those agencies to possibly reduce the total number of radios needed by not having multiple radios in each apparatus.

User Fees:

Either option Provides for some level of User fee option. A table follows to project out those fees as compared between the two proposals.

Greene County, Ohio

P25 Communications Proposal Comparison

Table x-x: Subscriber Radio Count By Agency

Thursday, May 10, 2012

Government Entity	Agency	Desired Number of Radios	Existing P25 Radios	Existing EDACS Radios	Existing Motorola 800MHz Radios	Existing EFJohnson 800MHz Radios	Existing 800MHz Radios	Number of Harris Upgradeable Radios	Number of Motorola Upgradeable Radios	Number of EFJ Upgradeable radios	Number of replacements needed
	Totals	1724	49	1546	26	8	1580	1044	0	8	623
Beavercreek City											
	Beavercreek PD	111	0	0	0	0	0	0	0	0	111
	Beavercreek Service	0	0	0	0	0	0	0	0	0	0
	Beavercreek Parks	0	0	0	0	0	0	0	0	0	0
	Beavercreek GOV	0	0	0	0	0	0	0	0	0	0
Beavercreek Township											
	Beavercreek FD	180	42	180	12	8	200	15	0	8	115
	Beavercreek Service	20	0	20	0	0	20	12	0	0	8
	Beavercreek Gov	5	0	0	0	0	0	0	0	0	5
Bellbrook											
	Bellbrook PD	26	0	26	0	0	26	21	0	0	5
	Bellbrook FD	52	0	46	6	0	52	32	0	0	20
	Bellbrook Service	5	0	5	0	0	5	5	0	0	0
Cedarville Township											
	Cedarville FD	37	0	37	0	0	37	23	0	0	14
Cedarville Village											
	Cedarville PD	16	0	16	0	0	16	11	0	0	5
Central State Univ.											
	Central State PD	41	0	41	0	0	41	41	0	0	0
	Central State EMS	7	0	7	0	0	7	4	0	0	3
Fairborn											
	Fairborn PD	66	0	7	0	0	7	6	0	0	60
	Fairborn FD	90	7	90	7	0	97	69	0	0	14
	Fairborn Service						0				0
	Fairborn Parks						0				0
	Fairborn GOV						0				0
GMH											
	GMH	9	0	9	0	0	9	3	0	0	6
Greene County											
	Animal Control	15	0	15	0	0	15	15	0	0	0
	Adult Probation	8	0	8	0	0	8	8	0	0	0
	Building	9	0	9	0	0	9	9	0	0	0
	Combined Health	5	0	5	0	0	5	0	0	0	5
	Coroner	4	0	4	0	0	4	3	0	0	1
	EMA	9	0	9	0	0	9	5	0	0	4
	Greene MET	7	0	7	0	0	7	6	0	0	1
	Parks	72	0	72	0	0	72	62	0	0	10
	Plumbing	4	0	4	0	0	4	4	0	0	0
	Sheriff	226	0	226	0	0	226	151	0	0	75
	Sanitary Services						0				0
		23	0	23	0	0	23	23	0	0	0
Greene County Drug Task Force		13	0	13	0	0	13	4	0	0	9

Greene County, Ohio

P25 Communications Proposal Comparison

Thursday, May 10, 2012

Greene County Fire Chiefs		11	0	11	0	0	11	11	0	0	0
Jamestown											0
	Jamestown PD	13	0	13	0	0	0 13	13	0	0	0 0
Jefferson Township											
	Jefferson Twp FD	28	0	28	0	0	0 28	23	0	0	0 5
Miami Township											
	Miami Township FD	40	0	40		0	40	27		0	13
New Jasper Township											
	New Jasper FD	30	0	30	0	0	30	22	0	0	8
State of Ohio											0
	ODNR	0	0	3	0	0	3	0	0	0	0
	Ohio EMA	0	0	1	0	0	1	0	0	0	0
Silvercreek Townhip											
	Silvercreek FD	29	0	29	0	0	29	22	0	0	7
Sugarcreek Township											
	Sugarcreek PD	47	0	47	0	0	47	30	0	0	17
	Sugarcreek FD	82	0	82	0	0	82	67	0	0	15
	Sugarcreek Service						0				0
	Sugarcreek GOV	5	0	5	0	0	5	5	0	0	0
Spring Valley Township											
	Spring Valley FD	41	0	41	0	0	41	30	0	0	11
Washington Twp.											
	WTFD	1	0	1	0	0	1	1	0	0	0
Wilburforce University											
	WU PD	14	0	14	0	0	14	13	0	0	1
Xenia City											
	Xenia PD	116	0	116	0	0	116	98	0	0	18
	Xenia FD	107	0	107	0	0	107	73	0	0	34
	Xenia Courts	3	0	3	0	0	3	3	0	0	0
	Xenia Homeland Security	4	0	4	0	0	4	3	0	0	1
	Xenia Service						0				0
	Xenia Gov						0				0
Xenia Township											
	Xenia Twp FD	86	0	86	0	0	86	66	0	0	20
	Xenia Twp Service						0				0
XWARN		2	0	1	1	0	2	0	0	0	2
Yellow Spring Village											
	Yellow Springs PD	5	0	5	0	0	5	5	0	0	0
Wright State University											
	WSU PD										
	Campus Services										

Greene County, Ohio
Table x-y: Subscriber Costs by Agency

P25 Communications Proposal Comparison

Government Entity	Agency	Harris Proposal: Number of Harris Upgrades	Total cost	Replacements needed	Harris replacement: XG-75 Scan	Motorola Replacement: APX6000 M2.5	Kenwood Replacement	Rhelm Replacement	Motorola Proposal: Number of Harris Upgrades2	Total cost3	Replacements needed4	Harris replacement: XG-75 Scan5	Motorola Replacement: APX6000 M2.56	Kenwood Replacement7	Rhelm Replacement8
	Totals		$0.00		$1,603,738.71	$2,365,761.60	$0.00	$0.00		$730,800.00		$1,603,738.71	$2,365,761.60	$0.00	$0.00
Beavercreek City															
	Beavercreek PD	0	$0.00	111	$286,658.61	$422,865.60	$0.00	$0.00	0	$0.00	111	$286,658.61	$422,865.60	$0.00	$0.00
	Beavercreek Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Beavercreek Parks	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Beavercreek GOV	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
Beavercreek Township															
	Beavercreek FD	15	$0.00	115	$296,988.65	$438,104.00	$0.00	$0.00	15	$10,500.00	115	$296,988.65	$438,104.00	$0.00	$0.00
	Beavercreek Service	12	$0.00	8	$20,660.08	$30,476.80	$0.00	$0.00	12	$8,400.00	8	$20,660.08	$30,476.80	$0.00	$0.00
	Beavercreek Gov	0	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	0	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00
Bellbrook															
	Bellbrook PD	21	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	21	$14,700.00	5	$12,912.55	$19,048.00	$0.00	$0.00
	Bellbrook FD	32	$0.00	20	$51,650.20	$76,192.00	$0.00	$0.00	32	$22,400.00	20	$51,650.20	$76,192.00	$0.00	$0.00
	Bellbrook Service	5	$0.00	0	$0.00	$0.00	$0.00	$0.00	5	$3,500.00	0	$0.00	$0.00	$0.00	$0.00
Cedarville Township															
	Cedarville FD	23	$0.00	14	$36,155.14	$53,334.40	$0.00	$0.00	23	$16,100.00	14	$36,155.14	$53,334.40	$0.00	$0.00
Cedarville Village															
	Cedarville PD	11	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	11	$7,700.00	5	$12,912.55	$19,048.00	$0.00	$0.00
Central State Univ.															
	Central State PD	41	$0.00	0	$0.00	$0.00	$0.00	$0.00	41	$28,700.00	0	$0.00	$0.00	$0.00	$0.00
	Central State EMS	4	$0.00	3	$7,747.53	$11,428.80	$0.00	$0.00	4	$2,800.00	3	$7,747.53	$11,428.80	$0.00	$0.00
				0							0				
Fairborn															
	Fairborn PD	6	$0.00	60	$154,950.60	$228,576.00	$0.00	$0.00	6	$4,200.00	60	$154,950.60	$228,576.00	$0.00	$0.00
	Fairborn FD	69	$0.00	14	$36,155.14	$53,334.40	$0.00	$0.00	69	$48,300.00	14	$36,155.14	$53,334.40	$0.00	$0.00
	Fairborn Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Fairborn Parks	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Fairborn GOV	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
GMH															
	GMH	3	$0.00	6	$15,495.06	$22,857.60	$0.00	$0.00	3	$2,100.00	6	$15,495.06	$22,857.60	$0.00	$0.00
Greene County															
	Animal Control	15	$0.00	0	$0.00	$0.00	$0.00	$0.00	15	$10,500.00	0	$0.00	$0.00	$0.00	$0.00
	Adult Probation	8	$0.00	0	$0.00	$0.00	$0.00	$0.00	8	$5,600.00	0	$0.00	$0.00	$0.00	$0.00
	Building	9	$0.00	0	$0.00	$0.00	$0.00	$0.00	9	$6,300.00	0	$0.00	$0.00	$0.00	$0.00
	Combined Health	0	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	0	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00
	Coroner	3	$0.00	1	$2,582.51	$3,809.60	$0.00	$0.00	3	$2,100.00	1	$2,582.51	$3,809.60	$0.00	$0.00
	EMA	5	$0.00	4	$10,330.04	$15,238.40	$0.00	$0.00	5	$3,500.00	4	$10,330.04	$15,238.40	$0.00	$0.00
	Greene MET	6	$0.00	1	$2,582.51	$3,809.60	$0.00	$0.00	6	$4,200.00	1	$2,582.51	$3,809.60	$0.00	$0.00
	Parks	62	$0.00	10	$25,825.10	$38,096.00	$0.00	$0.00	62	$43,400.00	10	$25,825.10	$38,096.00	$0.00	$0.00
	Plumbing	4	$0.00	0	$0.00	$0.00	$0.00	$0.00	4	$2,800.00	0	$0.00	$0.00	$0.00	$0.00
	Sheriff	151	$0.00	75	$193,688.25	$285,720.00	$0.00	$0.00	151	$105,700.00	75	$193,688.25	$285,720.00	$0.00	$0.00
	Sanitary	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Services	23	$0.00	0	$0.00	$0.00	$0.00	$0.00	23	$16,100.00	0	$0.00	$0.00	$0.00	$0.00

Greene County, Ohio

P25 Communications Proposal Comparison

Greene County Drug Task Force		4	$0.00	9	$23,242.59	$34,286.40	$0.00	$0.00	4	$2,800.00	9	$23,242.59	$34,286.40	$0.00	$0.00
Greene County Fire Chiefs		11	$0.00	0	$0.00	$0.00	$0.00	$0.00	11	$7,700.00	0	$0.00	$0.00	$0.00	$0.00
Jamestown															
	Jamestown PD	13	$0.00	0	$0.00	$0.00	$0.00	$0.00	13	$9,100.00	0	$0.00	$0.00	$0.00	$0.00
Jefferson Township															
	Jefferson Twp FD	23	$0.00	5	$12,912.55	$19,048.00	$0.00	$0.00	23	$16,100.00	5	$12,912.55	$19,048.00	$0.00	$0.00
Miami Township															
	Miami Township FD	27	$0.00	13	$33,572.63	$49,524.80	$0.00	$0.00	27	$18,900.00	13	$33,572.63	$49,524.80	$0.00	$0.00
New Jasper Township															
	New Jasper FD	22	$0.00	8	$20,660.08	$30,476.80	$0.00	$0.00	22	$15,400.00	8	$20,660.08	$30,476.80	$0.00	$0.00
State of Ohio															
	ODNR	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Ohio EMA	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
Silvercreek Townhip															
	Silvercreek FD	22	$0.00	7	$18,077.57	$26,667.20	$0.00	$0.00	22	$15,400.00	7	$18,077.57	$26,667.20	$0.00	$0.00
Sugarcreek Township															
	Sugarcreek PD	30	$0.00	17	$43,902.67	$64,763.20	$0.00	$0.00	30	$21,000.00	17	$43,902.67	$64,763.20	$0.00	$0.00
	Sugarcreek FD	67	$0.00	15	$38,737.65	$57,144.00	$0.00	$0.00	67	$46,900.00	15	$38,737.65	$57,144.00	$0.00	$0.00
	Sugarcreek Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Sugarcreek GOV	5	$0.00	0	$0.00	$0.00	$0.00	$0.00	5	$3,500.00	0	$0.00	$0.00	$0.00	$0.00
Spring Valley Township															
	Spring Valley FD	30	$0.00	11	$28,407.61	$41,905.60	$0.00	$0.00	30	$21,000.00	11	$28,407.61	$41,905.60	$0.00	$0.00
Washington Twp.															
	WTFD	1	$0.00	0	$0.00	$0.00	$0.00	$0.00	1	$700.00	0	$0.00	$0.00	$0.00	$0.00
Wilburforce University															
	WU PD	13	$0.00	1	$2,582.51	$3,809.60	$0.00	$0.00	13	$9,100.00	1	$2,582.51	$3,809.60	$0.00	$0.00
Xenia City															
	Xenia PD	98	$0.00	18	$46,485.18	$68,572.80	$0.00	$0.00	98	$68,600.00	18	$46,485.18	$68,572.80	$0.00	$0.00
	Xenia FD	73	$0.00	34	$87,805.34	$129,526.40	$0.00	$0.00	73	$51,100.00	34	$87,805.34	$129,526.40	$0.00	$0.00
	Xenia Courts	3	$0.00	0	$0.00	$0.00	$0.00	$0.00	3	$2,100.00	0	$0.00	$0.00	$0.00	$0.00
	Xenia Homeland Security	3	$0.00	1	$2,582.51	$3,809.60	$0.00	$0.00	3	$2,100.00	1	$2,582.51	$3,809.60	$0.00	$0.00
	Xenia Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Xenia Gov	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
Xenia Township															
	Xenia Twp FD	66	$0.00	20	$51,650.20	$76,192.00	$0.00	$0.00	66	$46,200.00	20	$51,650.20	$76,192.00	$0.00	$0.00
	Xenia Twp Service	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
XWARN															
Yellow Spring Village															
	Yellow Springs PD	5	$0.00	0	$0.00	$0.00	$0.00	$0.00	5	$3,500.00	0	$0.00	$0.00	$0.00	$0.00
Wright State University											0				
	WSU PD	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00
	Campus Services	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00

Greene County, Ohio
Table x-z: Subscriber Annual Fees for Use

P25 Communications Proposal Comparison

Government Entity	Agency	Number of Radios	W.S. Electronics (Harris) $150	MARCS (Motorola) FY2012 $27 7/1/11 - 6/30/12	MARCS (Motorola) FY2013 $66.72 7/1/12 - 6/30/13	MARCS (Motorola) FY2014 $148.32 7/1/13 - 6/30/14	MARCS (Motorola) FY2015 $180 7/1/14 - 6/30/15	MARCS (Motorola) FY2016 $240 7/1/15 - 6/30/16
Beavercreek City								
	Beavercreek PD	111	$16,650.00	$2,997.00	$7,405.92	$16,463.52	$19,980.00	$26,640.00
	Beavercreek Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Beavercreek Parks	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Beavercreek GOV	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Beavercreek Township								
	Beavercreek FD	180	$27,000.00	$4,860.00	$12,009.60	$26,697.60	$32,400.00	$43,200.00
	Beavercreek Service	20	$3,000.00	$540.00	$1,334.40	$2,966.40	$3,600.00	$4,800.00
	Beavercreek Gov	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
Bellbrook								
	Bellbrook PD	26	$3,900.00	$702.00	$1,734.72	$3,856.32	$4,680.00	$6,240.00
	Bellbrook FD	52	$7,800.00	$1,404.00	$3,469.44	$7,712.64	$9,360.00	$12,480.00
	Bellbrook Service	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
Cedarville Township								
	Cedarville FD	37	$5,550.00	$999.00	$2,468.64	$5,487.84	$6,660.00	$8,880.00
Cedarville Village								
	Cedarville PD	16	$2,400.00	$432.00	$1,067.52	$2,373.12	$2,880.00	$3,840.00
Central State Univ.								
	Central State PD	41	$6,150.00	$1,107.00	$2,735.52	$6,081.12	$7,380.00	$9,840.00
	Central State EMS	7	$1,050.00	$189.00	$467.04	$1,038.24	$1,260.00	$1,680.00
Fairborn								
	Fairborn PD	66	$9,900.00	$1,782.00	$4,403.52	$9,789.12	$11,880.00	$15,840.00
	Fairborn FD	90	$13,500.00	$2,430.00	$6,004.80	$13,348.80	$16,200.00	$21,600.00
	Fairborn Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Fairborn Parks	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Fairborn GOV	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
GMH								
	GMH	9	$1,350.00	$243.00	$600.48	$1,334.88	$1,620.00	$2,160.00
Greene County								
	Animal Control	15	$2,250.00	$405.00	$1,000.80	$2,224.80	$2,700.00	$3,600.00
	Adult Probation	8	$1,200.00	$216.00	$533.76	$1,186.56	$1,440.00	$1,920.00
	Building	9	$1,350.00	$243.00	$600.48	$1,334.88	$1,620.00	$2,160.00
	Combined Health	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
	Coroner	4	$600.00	$108.00	$266.88	$593.28	$720.00	$960.00
	EMA	9	$1,350.00	$243.00	$600.48	$1,334.88	$1,620.00	$2,160.00
	Greene MET	7	$1,050.00	$189.00	$467.04	$1,038.24	$1,260.00	$1,680.00
	Parks	72	$10,800.00	$1,944.00	$4,803.84	$10,679.04	$12,960.00	$17,280.00
	Plumbing	4	$600.00	$108.00	$266.88	$593.28	$720.00	$960.00
	Sheriff	226	$33,900.00	$6,102.00	$15,078.72	$33,520.32	$40,680.00	$54,240.00
	Sanitary	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Services	23	$3,450.00	$621.00	$1,534.56	$3,411.36	$4,140.00	$5,520.00
Greene County Drug Task Force		13	$1,950.00	$351.00	$867.36	$1,928.16	$2,340.00	$3,120.00
Greene County Fire Chiefs		11	$1,650.00	$297.00	$733.92	$1,631.52	$1,980.00	$2,640.00
Jamestown								

Greene County, Ohio

P25 Communications Proposal Comparison

Jamestown								
	Jamestown PD	13	$1,950.00	$351.00	$867.36	$1,928.16	$2,340.00	$3,120.00
Jefferson Township								
	Jefferson Twp FD	28	$4,200.00	$756.00	$1,868.16	$4,152.96	$5,040.00	$6,720.00
Miami Township								
	Miami Township FD	40	$6,000.00	$1,080.00	$2,668.80	$5,932.80	$7,200.00	$9,600.00
New Jasper Township								
	New Jasper FD	30	$4,500.00	$810.00	$2,001.60	$4,449.60	$5,400.00	$7,200.00
State of Ohio								
	ODNR	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Ohio EMA	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Silvercreek Townhip								
	Silvercreek FD	29	$4,350.00	$783.00	$1,934.88	$4,301.28	$5,220.00	$6,960.00
Sugarcreek Township								
	Sugarcreek PD	47	$7,050.00	$1,269.00	$3,135.84	$6,971.04	$8,460.00	$11,280.00
	Sugarcreek FD	82	$12,300.00	$2,214.00	$5,471.04	$12,162.24	$14,760.00	$19,680.00
	Sugarcreek Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sugarcreek GOV	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
Spring Valley Township								
	Spring Valley FD	41	$6,150.00	$1,107.00	$2,735.52	$6,081.12	$7,380.00	$9,840.00
Washington Twp.								
	WTFD	1	$150.00	$27.00	$66.72	$148.32	$180.00	$240.00
Wilburforce University								
	WU PD	14	$2,100.00	$31.50	$77.84	$173.04	$210.00	$280.00
Xenia City								
	Xenia PD	116	$17,400.00	$3,132.00	$7,739.52	$17,205.12	$20,880.00	$27,840.00
	Xenia FD	107	$16,050.00	$2,889.00	$7,139.04	$15,870.24	$19,260.00	$25,680.00
	Xenia Courts	3	$450.00	$81.00	$200.16	$444.96	$540.00	$720.00
	Xenia Homeland Security	4	$600.00	$108.00	$266.88	$593.28	$720.00	$960.00
	Xenia Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Xenia Gov	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Xenia Township								
	Xenia Twp FD	86	$12,900.00	$2,322.00	$5,737.92	$12,755.52	$15,480.00	$20,640.00
	Xenia Twp Service	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
XWARN		2	$300.00	$54.00	$133.44	$296.64	$360.00	$480.00
Yellow Spring Village								
	Yellow Springs PD	5	$750.00	$135.00	$333.60	$741.60	$900.00	$1,200.00
Wright State University								
	WSU PD	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Campus Services	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
		1724	**$258,600.00**	**$46,548.00**	**$115,025.28**	**$255,703.68**	**$310,320.00**	**$413,760.00**

Greene County, Ohio
Table Y: Total Costs with Agency Breakout

P25 Communications Proposal Comparison

6,710,726 7,472,748.90 5,619,276.70 6,381,299.60

Government Entity	Agency	Harris Proposal: Infrastructure	Existing Radio Upgrades	Harris Radio Replacements	Motorola Radio Replacements	Kenwood Radio Replacements	Rhelm Radio Replacements	Dispatch Consoles	Motorola Proposal: Infrastructure2	Existing Radio Upgrades3	Harris Radio Replacements4	Motorola Radio Replacements5	Kenwood Radio Replacements6	Rhelm Radio Replacements7	Dispatch Consoles8
	Totals	$4,128,951.70	$0.00	$1,603,738.71	$2,365,761.60	$0.00	$0.00	$978,035.95	$1,946,365.50	$730,800.00	$1,603,738.71	$2,365,761.60	$0.00	$0.00	$1,338,373.00
Beavercreek City															
	Beavercreek PD		$0.00	$286,658.61	$422,865.60	$0.00	$0.00	$225,700.60		$0.00	$286,658.61	$422,865.60	$0.00	$0.00	$306,052.00
	Beavercreek Service		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Beavercreek Parks		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Beavercreek GOV		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
Beavercreek Township															
	Beavercreek FD		$0.00	$296,988.65	$438,104.00	$0.00	$0.00			$10,500.00	$296,988.65	$438,104.00	$0.00	$0.00	
	Beavercreek Service		$0.00	$20,660.08	$30,476.80	$0.00	$0.00			$8,400.00	$20,660.08	$30,476.80	$0.00	$0.00	
	Beavercreek Gov		$0.00	$12,912.55	$19,048.00	$0.00	$0.00			$0.00	$12,912.55	$19,048.00	$0.00	$0.00	
Bellbrook															
	Bellbrook PD		$0.00	$12,912.55	$19,048.00	$0.00	$0.00	$75,233.53		$14,700.00	$12,912.55	$19,048.00	$0.00	$0.00	$130,028.00
	Bellbrook FD		$0.00	$51,650.20	$76,192.00	$0.00	$0.00			$22,400.00	$51,650.20	$76,192.00	$0.00	$0.00	
	Bellbrook Service		$0.00	$0.00	$0.00	$0.00	$0.00			$3,500.00	$0.00	$0.00	$0.00	$0.00	
Cedarville Township															
	Cedarville FD		$0.00	$36,155.14	$53,334.40	$0.00	$0.00			$16,100.00	$36,155.14	$53,334.40	$0.00	$0.00	
Cedarville Village															
	Cedarville PD		$0.00	$12,912.55	$19,048.00	$0.00	$0.00			$7,700.00	$12,912.55	$19,048.00	$0.00	$0.00	
											$0.00	$0.00	$0.00	$0.00	
Central State Univ.															
	Central State PD		$0.00	$0.00	$0.00	$0.00	$0.00			$28,700.00	$0.00	$0.00	$0.00	$0.00	
	Central State EMS		$0.00	$7,747.53	$11,428.80	$0.00	$0.00			$2,800.00	$7,747.53	$11,428.80	$0.00	$0.00	
Fairborn															
	Fairborn PD		$0.00	$154,950.60	$228,576.00	$0.00	$0.00	$225,700.60		$4,200.00	$154,950.60	$228,576.00	$0.00	$0.00	$335,556.00
	Fairborn FD		$0.00	$36,155.14	$53,334.40	$0.00	$0.00			$48,300.00	$36,155.14	$53,334.40	$0.00	$0.00	
	Fairborn Service		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Fairborn Parks		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Fairborn GOV		$0.00	$0.00	$0.00	$0.00	$0.00				$0.00	$0.00	$0.00	$0.00	
GMH															
	GMH		$0.00	$15,495.06	$22,857.60	$0.00	$0.00			$2,100.00	$15,495.06	$22,857.60	$0.00	$0.00	
Greene County (With Voice Recorder)		$4,128,951.70						$150,467.08	$1,946,365.50						
	Animal Control		$0.00	$0.00	$0.00	$0.00	$0.00			$10,500.00	$0.00	$0.00	$0.00	$0.00	
	Adult Probation		$0.00	$0.00	$0.00	$0.00	$0.00			$5,600.00	$0.00	$0.00	$0.00	$0.00	
	Building		$0.00	$0.00	$0.00	$0.00	$0.00			$6,300.00	$0.00	$0.00	$0.00	$0.00	
	Combined Health		$0.00	$12,912.55	$19,048.00	$0.00	$0.00			$0.00	$12,912.55	$19,048.00	$0.00	$0.00	
	Coroner		$0.00	$2,582.51	$3,809.60	$0.00	$0.00			$2,100.00	$2,582.51	$3,809.60	$0.00	$0.00	
	EMA		$0.00	$10,330.04	$15,238.40	$0.00	$0.00			$3,500.00	$10,330.04	$15,238.40	$0.00	$0.00	
	Greene MET		$0.00	$2,582.51	$3,809.60	$0.00	$0.00			$4,200.00	$2,582.51	$3,809.60	$0.00	$0.00	
	Parks		$0.00	$25,825.10	$38,096.00	$0.00	$0.00			$43,400.00	$25,825.10	$38,096.00	$0.00	$0.00	
	Plumbing		$0.00	$0.00	$0.00	$0.00	$0.00			$2,800.00	$0.00	$0.00	$0.00	$0.00	
	Sheriff		$0.00	$193,688.25	$285,720.00	$0.00	$0.00			$105,700.00	$193,688.25	$285,720.00	$0.00	$0.00	
	Sanitary		$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	
	Services		$0.00	$0.00	$0.00	$0.00	$0.00			$16,100.00	$0.00	$0.00	$0.00	$0.00	
Greene County Drug Task Force			$0.00	$23,242.59	$34,286.40	$0.00	$0.00			$2,800.00	$23,242.59	$34,286.40	$0.00	$0.00	
Greene County Fire Chiefs			$0.00	$0.00	$0.00	$0.00	$0.00			$7,700.00	$0.00	$0.00	$0.00	$0.00	
Jamestown															
	Jamestown PD		$0.00	$0.00	$0.00	$0.00	$0.00			$9,100.00	$0.00	$0.00	$0.00	$0.00	

Greene County, Ohio

P25 Communications Proposal Comparison

Jefferson Township													
	Jefferson Twp FD	$0.00	$12,912.55	$19,048.00	$0.00	$0.00		$16,100.00	$12,912.55	$19,048.00	$0.00	$0.00	
									$0.00	$0.00	$0.00	$0.00	
Miami Township													
	Miami Township FD	$0.00	$33,572.63	$49,524.80	$0.00	$0.00		$18,900.00	$33,572.63	$49,524.80	$0.00	$0.00	
									$0.00	$0.00	$0.00	$0.00	
New Jasper Township													
	New Jasper FD	$0.00	$20,660.08	$30,476.80	$0.00	$0.00		$15,400.00	$20,660.08	$30,476.80	$0.00	$0.00	
State of Ohio													
	ODNR	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Ohio EMA	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
Silvercreek Township													
	Silvercreek FD	$0.00	$18,077.57	$26,667.20	$0.00	$0.00		$15,400.00	$18,077.57	$26,667.20	$0.00	$0.00	
Sugarcreek Township													
	Sugarcreek PD	$0.00	$43,902.67	$64,763.20	$0.00	$0.00	$150,467.06	$21,000.00	$43,902.67	$64,763.20	$0.00	$0.00	$206,259.00
	Sugarcreek FD	$0.00	$38,737.65	$57,144.00	$0.00	$0.00		$46,900.00	$38,737.65	$57,144.00	$0.00	$0.00	
	Sugarcreek Service	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Sugarcreek GOV	$0.00	$0.00	$0.00	$0.00	$0.00		$3,500.00	$0.00	$0.00	$0.00	$0.00	
Spring Valley Township													
								$0.00	$0.00	$0.00	$0.00	$0.00	
	Spring Valley FD	$0.00	$28,407.61	$41,905.60	$0.00	$0.00		$21,000.00	$28,407.61	$41,905.60	$0.00	$0.00	
Washington Twp.													
	WTFD	$0.00	$0.00	$0.00	$0.00	$0.00		$700.00	$0.00	$0.00	$0.00	$0.00	
Wilburforce University													
	WU PD	$0.00	$2,582.51	$3,809.60	$0.00	$0.00		$9,100.00	$2,582.51	$3,809.60	$0.00	$0.00	
Xenia City													
		$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Xenia PD	$0.00	$46,485.18	$68,572.80	$0.00	$0.00	$150,467.08	$58,600.00	$46,485.18	$68,572.80	$0.00	$0.00	$360,478.00
	Xenia FD	$0.00	$87,805.34	$129,526.40	$0.00	$0.00		$51,100.00	$87,805.34	$129,526.40	$0.00	$0.00	
	Xenia Courts	$0.00	$0.00	$0.00	$0.00	$0.00		$2,100.00	$0.00	$0.00	$0.00	$0.00	
	Xenia Homeland Security	$0.00	$2,582.51	$3,809.60	$0.00	$0.00		$2,100.00	$2,582.51	$3,809.60	$0.00	$0.00	
	Xenia Service	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Xenia Gov	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
Xenia Township													
	Xenia Twp FD	$0.00	$51,650.20	$76,192.00	$0.00	$0.00		$46,200.00	$51,650.20	$76,192.00	$0.00	$0.00	
	Xenia Twp Service	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
XWARN		$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
Yellow Spring Village													
	Yellow Springs PD	$0.00	$0.00	$0.00	$0.00	$0.00		$3,500.00	$0.00	$0.00	$0.00	$0.00	
Wright State University													
	WSU PD	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
	Campus Services	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Project Budget

Sources of Funds

LGIF Request:		$400,000
Cash Match (List Sources Below):		
Source:	City of Xenia - Income Tax	$662,000
Source:	City of Bellbrook - Property tax	$142,700
Source:	Xenia Township - Property Tax	$61,200
Source:	Sugarcreek Township -Property Tax	$160,600
In-Kind Match (List Sources Below):		
Source:		
Source:		
Source:		
Total Match:		$1,026,500
Total Sources:		$1,426,500

Uses of Funds

		Amount	Revenue Source
Consultant Fees:			
Legal Fees:			
Other:	Portable Radios	$630,000	Property & Income Tax
Other:	Mobile Radios	$276,500	Property & Income Tax
Other:	Dual Band Radios	$75,000	Property & Income Tax
Other:	Upgrade Radios	$112,000	Property & Income Tax
Other:	Dispatch Radio Consoles	$300,000	Property & Income Tax
Other:	Mobile Data Terminals	$24,000	Property & Income Tax
Other:	Voice & Tone Pagers	$4,000	Property & Income Tax
Other:	Antenna Upgrades	$5,000	Property & Income Tax
Total Uses:		$1,426,500	
Local Match Percentage:		71.96%	

* Please note that this match percentage will be included in your grant/loan agreement and cannot be changed after awards are made.

Local Match Percentage = (Match Amount/Project Cost) * 100 (10% match required)

☐ 10-39.99% (1 point) ☐ 40-69.99% (3 points) ☑ 70% or greater (5 points)

Project Budget Narrative: Use this space to justify expenses (1200 character max).

To implement this project, the Collaborative Partners will need to spend an estimated $1,426,500 in capital expenses in 2013. These expenses include the replacement of existing portable, mobile and dual band radios, the upgrade of current radios to the P-25 standard, the replacement of existing dispatch radio consoles, the replacement of existing mobile data terminals and other technology upgrades. A breakdown of the capital purchases by Collaborative Partner can be found in the attached document.
The Collaborative Partners are anticipating providing a 70% match for the LGIF loan funds requested. Each Partner is committed to the long term success of this project and is will to use significant local tax dollars to support it.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Project Budget

Sources of Funds

LGIF Request:		$400,000
Cash Match (List Sources Below):		
Source:	City of Xenia - Income Tax	$662,000
Source:	City of Bellbrook - Property tax	$142,700
Source:	Xenia Township - Property Tax	$61,200
Source:	Sugarcreek Township -Property Tax	$160,600
In-Kind Match (List Sources Below):		
Source:		
Source:		
Source:		
Total Match:		$1,026,500
Total Sources:		$1,426,500

Uses of Funds

		Amount	Revenue Source
Consultant Fees:			
Legal Fees:			
Other:	Portable Radios	$630,000	Property & Income Tax
Other:	Mobile Radios	$276,500	Property & Income Tax
Other:	Dual Band Radios	$75,000	Property & Income Tax
Other:	Upgrade Radios	$112,000	Property & Income Tax
Other:	Dispatch Radio Consoles	$300,000	Property & Income Tax
Other:	Mobile Data Terminals	$24,000	Property & Income Tax
Other:	Voice & Tone Pagers	$4,000	Property & Income Tax
Other:	Antenna Upgrades	$5,000	Property & Income Tax
Total Uses:		$1,426,500	
Local Match Percentage:		71.96%	

* Please note that this match percentage will be included in your grant/loan agreement and cannot be changed after awards are made.

Local Match Percentage = (Match Amount/Project Cost) * 100 (10% match required)

☐ 10-39.99% (1 point) ☐ 40-69.99% (3 points) ☑ 70% or greater (5 points)

Project Budget Narrative: Use this space to justify expenses (1200 character max).

To implement this project, the Collaborative Partners will need to spend an estimated $1,426,500 in capital expenses in 2013. These expenses include the replacement of existing portable, mobile and dual band radios, the upgrade of current radios to the P-25 standard, the replacement of existing dispatch radio consoles, the replacement of existing mobile data terminals and other technology upgrades. A breakdown of the capital purchases by Collaborative Partner can be found in the attached document.
The Collaborative Partners are anticipating providing a 70% match for the LGIF loan funds requested. Each Partner is committed to the long term success of this project and is will to use significant local tax dollars to support it.

XENIA

VIVID HISTORY. VIBRANT FUTURE.

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

XENIA, OHIO

18 03

CITY OF HOSPITALITY

THE CITY OF XENIA, OHIO

GREENE COUNTY

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2009

Prepared by:
Department of Finance

Mark A. Bazelak
Finance Director

Ryan Duke
Assistant Finance Director

XENIA, OHIO

18 03

CITY OF HOSPITALITY

TABLE OF CONTENTS

CITY OF XENIA
GREENE COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittal v
B List of Principal Officials xii
C City Organizational Chart xiii
D Finance Department Organizational Chart xiv
E Certificate of Achievement for Excellence in Financial Reporting xv

II FINANCIAL SECTION

A Report of Independent Accountants 1
B Management's Discussion and Analysis 3
C Basic Financial Statements:
Government-wide Financial Statements:
Statement of Net Assets 14
Statement of Activities 16
Fund Financial Statements:
Governmental Funds:
Balance Sheet 18
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities 20
Statement of Revenues, Expenditures and Changes in Fund Balances 22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities 24
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):
General Fund 25
State Gas and Vehicle License Fund 26
Proprietary Funds:
Statement of Net Assets 28
Statement of Revenues, Expenses and Changes in Fund Net Assets 32
Statement of Cash Flows 34
Fiduciary Funds:
Statement of Assets and Liabilities 38
Notes to the Basic Financial Statements 39

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet....70

Combining Statement of Revenues, Expenditures and Changes in Fund Balances....71

Combining Balance Sheet – Nonmajor Special Revenue Funds....72

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds....74

Combining Balance Sheet – Nonmajor Capital Projects Funds....76

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds....77

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

Major Governmental Funds:

General Fund....78

Special Revenue Funds:

State Gas and Vehicle License Fund....85

Capital Projects Funds:

Capital Improvements Fund....86

Nonmajor Governmental Funds:

Special Revenue Funds:

Recreation Special Fund....87

Indigent Driver Alcohol Treatment Fund....88

Law Enforcement and Education Fund....89

State Route Repair Fund....90

City Motor Vehicle License Tax Fund....91

County Motor Vehicle License Tax Fund....92

Special Miscellaneous Improvements Fund....93

Tax Increment Equivalent Fund....94

Law Enforcement Fund....95

Drug Law Enforcement Fund....96

Municipal Court Victim Fund....97

Debt Service Fund:
Debt Service Fund 98

Capital Projects Funds:
Municipal Court Capital Improvements Fund 99
Issue II Fund 100

Nonmajor Enterprise Funds:
Combining Statement of Net Assets 102
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets 103
Combining Statement of Cash Flows 104

Internal Service Funds:
Combining Statement of Net Assets 109
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets 110
Combining Statement of Cash Flows 111

Fiduciary Funds – Agency Funds:
Combining Statement of Changes in Assets and Liabilities 113

Capital Assets Used in the Operation of Governmental Funds:
Schedule by Source 115
Schedule by Function and Activity 116
Schedule of Changes by Function and Activity 118

III STATISTICAL SECTION

Net Assets by Component - Last Eight Years ..... S 2
Changes in Net Assets - Last Eight Years ..... S 4
Fund Balances, Governmental Funds - Last Ten Years ..... S 8
Changes in Fund Balances, Governmental Funds - Last Ten Years ..... S 10
Income Tax Revenues by Source, Governmental Funds - Last Ten Years ..... S 12
Income Tax Collections - Current Year and Three Years Ago ..... S 15
Ratio of Outstanding Debt By Type - Last Ten Years ..... S 16
Ratios of General Bonded Debt Outstanding - Last Ten Years ..... S 18
Computation of Direct and Overlapping Debt Attributable to
Governmental Activities - Current Year ..... S 21
Debt Limitations - Last Ten Years ..... S 22
Demographic and Economic Statistics - Last Ten Years ..... S 24
Principal Employers - Current Year and Two Years Ago ..... S 27
Full Time Equivalent Employees by Function - Last Ten Years ..... S 28
Operating Indicators by Function - Last Ten Years ..... S 30
Capital Asset Statistics by Function - Last Ten Years ..... S 32
Capital Asset Values by Function - Last Ten Years ..... S 34

Introductory Section

XENIA, OHIO

18 03

CITY OF HOSPITALITY

XENIA, OHIO 1803

Department of Finance

101 North Detroit Street • Xenia, Ohio 45385-2996 • Bus. (937) 376-7235 • Fax (937) 374-1818

June 30, 2010

President of City Council,
Honorable Mayor and Council
City of Xenia, Ohio

Dear Ladies and Gentlemen:

The Comprehensive Annual Financial Report of the City of Xenia, Ohio for the fiscal year ended December 31, 2009 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City's Finance Department. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the City. All disclosures necessary to enable the reader to gain an understanding of the City of Xenia's financial activities have been included.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Xenia's MD&A can be found immediately following the report of the independent accountants.

Management of the City of Xenia is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these goals are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Independent Audit

State statutes require an annual audit by the State Auditor's Office or, at the State Auditor's discretion, an independent certified public accounting firm. The City and the State Auditor's Office selected the firm Plattenburg and Associates, Inc. to perform the 2009 audit of the City. The auditors' unqualified opinion is included in the Financial Section of this report.

City of Hospitality

An Equal Opportunity Employer

Single Audit

If $500,000 or more in federal awards is expended in the fiscal year, the City of Xenia is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments". The City's expenditures of federal awards in 2009 did require that a single audit be performed. Information related to this single audit can be found in a separate audit report.

As a recipient of federal and state financial assistance, the City is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation and internal audit by City management. As part of the City's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state assistance programs, as well as to determine that the City has complied with applicable state and local laws and regulations. The results of the City's single audit for the fiscal year ended December 31, 2009 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

GOVERNMENT PROFILE

Xenia is a City of 27,000 located in southwest Ohio. Xenia was founded in 1803, incorporated in 1817, and became a city in 1834. The legislative authority is comprised of one Mayor and six City Council Members. A City manager, Finance Director, and Law Director are appointed by the legislative authority and are responsible for day to day administration. The City of Xenia provides a full range of services. These services include police and fire protection; ambulance and paramedic services; water, sewer, stormwater, and sanitation services; the construction and maintenance of highways, streets and infrastructure; zoning and planning services; and recreational activities.

Component Unit

In addition to general government activities, the reporting entity of the City of Xenia includes the Xenia Economic Growth Corporation (XEGC), a discretely presented component unit. A separate report is issued for the Xenia Economic Growth Corporation. Information on the component unit is also reported in the entity wide statements.

Budget

According to the City Charter City Council must provide a list of project priorities to the City Manager prior to July 1st of each year. The City Manager must then submit a budget for the ensuing fiscal year on or before October 31st. The Council will then review and discuss the budget with staff and appropriate changes will be made. The City must then publish notice that the budget is available for inspection by the public and specify a time and place for a public hearing on the budget. After the hearing has been held Council may make amendments if they desire to do so and adopt the budget. The budget must be adopted prior to April 1st of the fiscal year covered by the budget.

The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the level of personnel services, operating expenses, and capital outlay through an appropriations ordinance passed by City Council. The appropriation ordinance controls expenditures by fund except for the general fund where it is controlled by department. Only City Council may transfer appropriations between personnel services and operating expenses, or between operating and capital outlay, or between capital outlay and personnel services. In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriations budget approved by the City Council. Activities of all of the City's funds are included in the appropriations budget. The City's budget accounts for transactions on a basis of cash receipts and cash disbursements rather than on the basis of generally accepted accounting principles that measure revenues and expenditures using the accrual or modified accrual basis of accounting. The City also maintains a purchase order and encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts carry-over at year-end and are re-appropriated as part of the following year's budget.

ECONOMIC CONDITIONS

Local Economy

Slumping national, state and local economies caused a large decline in revenue for the City in 2009. Unemployment was again on the rise after a sharp increase in 2008. The City was forced to reduce its employee staffing by 13 positions. Nine full time and two part time employees were laid off while three other positions were eliminated when employees left due to retirement or for another job opportunity. Wage freezes and reductions were also implemented to reduce costs. The City cut expenditures in several other areas as well such as changing health insurance options, delaying the replacement of police cruisers, computers, and other capital items, and modifying policies related to its rolling fleet to reduce fuel consumption. As a result of aggressive cost cutting strategies the City maintained a positive cash flow in 2009 despite a drastic reduction in tax revenue.

Long Term Financial Planning

In 2007 City Council identified several components of a vital sustained community. These components include public safety, quality of life, good governance, health and wellness, public service, education, community image, community involvement, housing, business development, retail and service presence, and a viable workforce. Each component contains several strategic goals that City Council and Administration will strive to achieve in the City’s pursuit of a vibrant future.

In 2009 the City developed the “2020 Vision Plan” focusing on six core elements to establish a vibrant future. These core elements are Economic Development, Image Enhancement, Quality Service Provision, Community Outreach, Adequate Financial Resources, and Infrastructure Stabilization. Each of these core elements has initiatives that will begin the process of implementing the “2020 Vision Plan

Relevant Financial Policies

The City has a policy to maintain a two month operating reserve in its key operating funds. It is also expected that the key operating funds have a positive cash flow. That is, operating revenues should exceed operating expenses in those funds. To comply with these expectations management has taken action and made tough decisions including the elimination of several positions. These policies have allowed the City to meet all of its obligations, maintain a respectable bond rating, and sustain a balance which can be utilized in the case of emergency. The City has a number of policies in place to ensure compliance with the City Charter and State law and to maintain adequate internal controls.

MAJOR INITIATIVES

For the Year

The City has continued to establish and work towards clearly defined goals and objectives. During the budget review process, goals and objectives are developed and prioritized by the City Council and City Staff. The goal and objective setting process drives the organization. It is a continuous cycle of reviewing short and long-term goals, setting goals and objectives, evaluating the results, and reassessing short and long-term goals and their priority. In preparing the 2009 budget, the City identified several major programs/projects needed to meet citizens' needs for cost effective services, to comply with applicable mandated federal and state requirements and to maintain the City's infrastructure.

These programs/projects include:

- Completed the implementation of the Comprehensive Housing Improvement Program (CHIP) grant.
- Completed the sand filter under drain and media replacement project at the Water Treatment Plant.
- Continued the installation of the new Countywide Records Management and Computer Aided Dispatch System for the police and fire departments
- Completed Paving for Spring Hill Park fitness track and Towler Road bikepath.
- Completed the installation of an upgrade to the HVAC System for City Hall
- Installed a new Uninterrupted Power Supply for City Hall.
- Completed resurfacing of U.S. 68 from South Monroe to Dowdell
- Completed the installation of a new emergency standby generator for the Water Plant
- Began the preliminary engineering design for Phase II of the West Main Street Enhancement Project
- Awarded a contract to Buxton to help develop a retail economic development strategy

- Began the infiltration/inflow study for the City Sanitary Sewer Collection System
- Began the engineering design for the Jamestown Connector Bikepath Tunnel
- Purchased Self-Contained Breathing Apparatus for the Fire Department
- Began the reconstruction of Miami Avenue utilizing Issue II monies
- Completed streetscape improvements on North Detroit Street from Main to Church
- Built a Property Storage Facility for the Police Department on Towler Road
- Purchased Fire Safety Training Trailer with grant funds
- Began the engineering and design of the "Contract A" Wastewater Improvements at Ford Road

For the Future

The City will attempt to address the six core elements of its vision plan through a variety of avenues. Image Enhancement will deal with new residential construction and design guidelines and improvements to gateway entrances. Community Outreach has already begun with the Community Survey to identify priorities of residents on a variety of issues, the convening of a focus group to discuss the elements of the City vision plan, the creation of the City's Facebook page, and the return of the City Newsletter. Quality Service Provision will deal with Fire/Rescue delivery options and a Comprehensive Plan Update. The Adequate Financial Resources core element initiative will focus on the need for new revenues through passage of a levy, fee updates, and legislation designed to improve the tax base. Infrastructure Stabilization will focus on identifying priorities to develop the five year capital improvement program which will be utilized to implement the vision plan.

Key initiatives under Economic Development are the review of the City Economic Development Plan, Tax Incentive Legislation, funding for the City's economic development arm XEGC, and formalizing a policy on economic impact analysis for Annexations and J.E.D.D.'s. The City of Xenia will continue to provide financial and marketing assistance to promote retention and expansion of existing businesses and to attract new business. In the area of commercial development the Progress Center with Lowe's and the Wal-Mart Super Center opened in 2006. Continued site development will expand the tax base of the community, and enhance the quality of services to the citizens. In 2009 the City approved a contract with Buxton to develop a retail economic development strategy. The development focus will be on the downtown and the Progress Center. The City is seeking to increase the availability of suitable sites for economic development. The sites will be developed as environmentally clean industrial/commercial parks. One such park that has begun to develop is the OVCH South Industrial Park. The City currently utilizes rural enterprise zone agreements which give partial tax abatement for real and personal property taxes, and has begun discussion on an income tax rebate program. All the economic development tools and resources are in place for the future. The City is optimistic that the investment made in its infrastructure and economic development program will continue to increase its economic base and quality of life for its citizens.

Maintenance and future expansion of the City's infrastructure remain a major concern of the City Council and City administration. The City has continued to maintain, review and update yearly a five-year capital improvement program that provides a framework for the maintenance and expansion of the infrastructure to meet current and future needs. The City Council has taken a strong leadership role in this area to ensure that public infrastructures are maintained and will be in place to facilitate continuing economic development.

The City has continued an aggressive program to improve and increase services and to repair, replace and expand its public facilities, streets and utilities systems. The utilization of the State's Issue 2 and Local Transportation Improvement Program has helped fund nineteen (19) such projects totaling $5,457,939 since their inception.

The major projects planned for 2010 are to complete the Ford Road Training Center for the Police Department; to begin construction of the West Main Street Enhancement Project; to begin Bikepath construction of the Jamestown Connector; to complete a bicycle pedestrian crossing on South Detroit Street with ARRA grant funds; to complete East Main Street Streetscape Improvements from Whiteman to Collier with ARRA grant funds; to complete the Phase II environmental site assessment for the former Hooven and Allison Industrial Complex with State assistance through the Clean Ohio Assistance Fund; to begin construction of a 20” redundant water main transmission line with Issue II monies; to utilize CDBG dollars for improvements to City Parking Lots; to recapitalize the Downtown Façade Loan Program utilizing program income dollars and Tier II grant funding; to begin a Wayfinding Signage Program for the Downtown utilizing program income dollars and Tier II grant funding; to begin the installation of a programmable Logic Controller System for the Water Treatment Plant; to begin a Sewer Lining/Replacement and lateral replacement project; to complete the Little Miami Stream Restoration project utilizing EPA and ARRA monies; to complete the “Contract A” wastewater improvements at Ford Road; and to begin a Catch Basin repair and replacement program.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officer's Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Xenia for its comprehensive annual financial report for the year ended December 31, 2008. This was the twenty-sixth consecutive year that the City has received the prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized comprehensive annual financial report. The report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of only one year. We believe our current report will also conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate

Acknowledgments

The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. I would like to express my appreciation to all members of the Finance Department and especially to the Assistant Finance Director.

In closing, without the leadership and support of the Mayor and City Council and support of the entire City staff, preparation of this report would not have been possible.

Respectfully submitted,

Mark A. Bazelak
Finance Director

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

CITY COUNCIL

Dennis Propes	President
William R. (Bill) Miller	Vice President
Phyllis A. Pennewitt	Mayor
Jeanne Mills	
Frank Louderback	
John Caupp	
Patricia L. Felton	

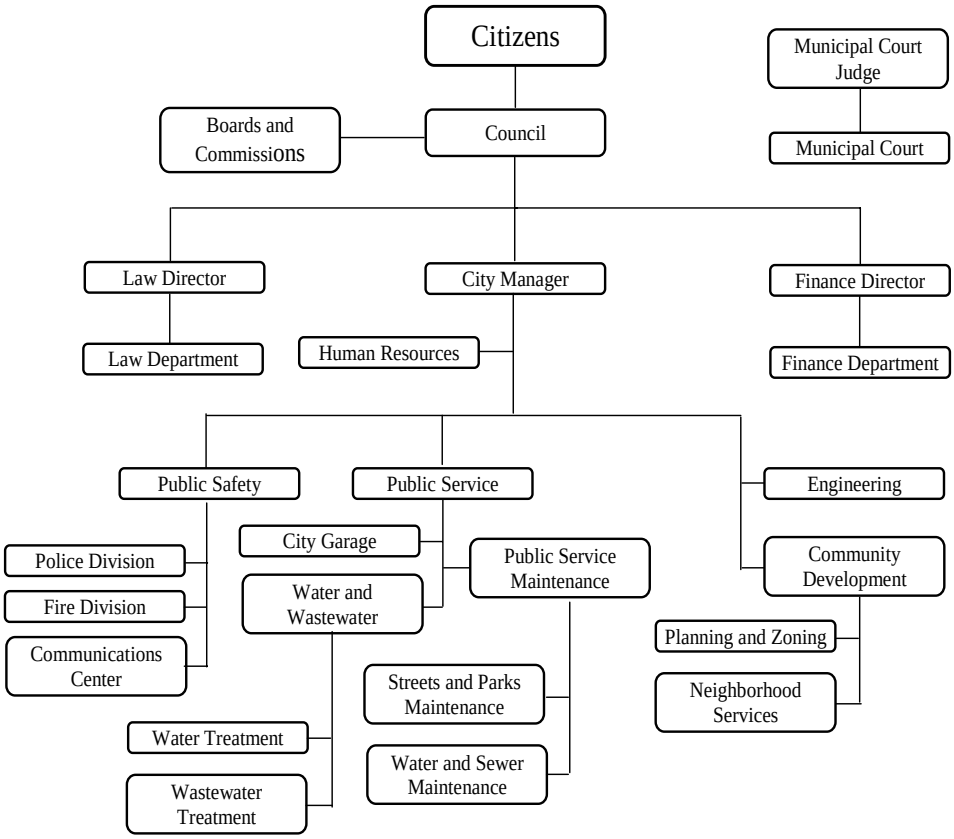
APPOINTED OFFICIALS

Ronald C. Lewis	Law Director
Mark A. Bazelak	Finance Director
James W. Percival	City Manager

DEPARTMENT OF FINANCE STAFF

Mark A. Bazelak	Finance Director
Ryan Duke	Assistant Finance Director
Diana Steck	Accounts Receivable Manager
Edgar Cardenas	Information Technology Manager
Craig Birchard	Information Technology Technician
Michelle Johnson	City Clerk
Denise Estle	Finance Technician/Finance
Mary Ann Richardson	Finance Clerk/Accounts Payable
Bill McCarthy	Finance Clerk/Payroll
Kathy A. Andrews	Finance Clerk/Income Tax
Dennis W. Evans	Finance Clerk/Income Tax
Karly Burns	Finance Clerk/Income Tax
Jannette Reedy	Finance Clerk/Utility Billing
Deborah Smith	Finance Clerk/Utility Billing
Angela Ferrero	Finance Clerk/Utility Billing
Julie Willis	Finance Clerk/Utility Billing

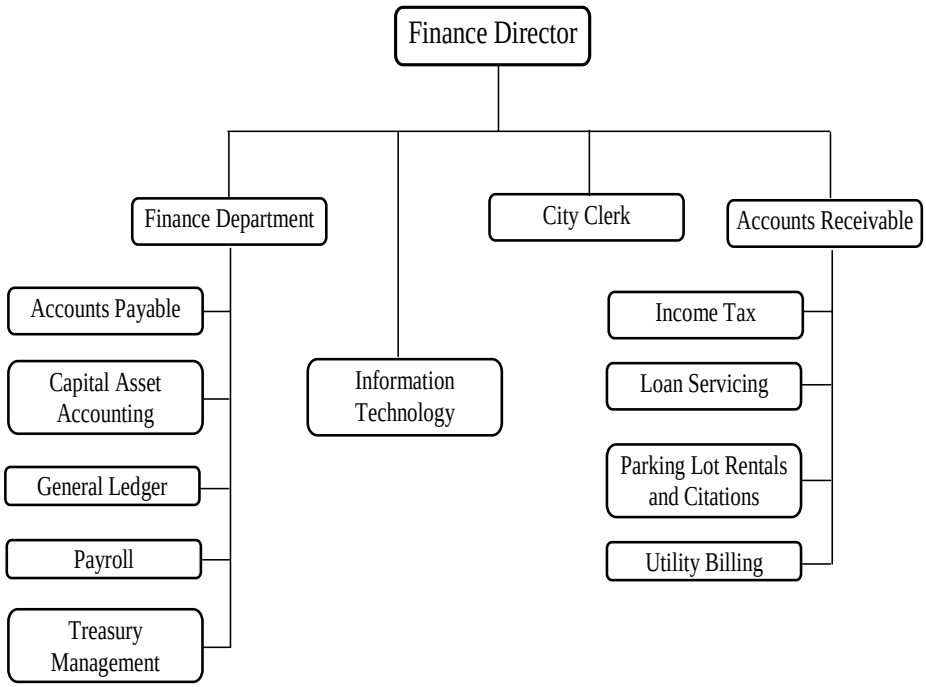
City Organizational Chart
For the Year Ended December 31, 2009



Commissions	**Boards**
Records	Loan Trust
Traffic Commission	Tax Appeals
Beautification & Environmental	Zoning Appeals
Community Relations	Recreation Arts & Cultural Activities
Civil Service	
Planning	

Xenia Economic Growth Corporation

Finance Department Organizational Chart
For the Year Ended December 31, 2009



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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Xenia
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

FINANCIAL SECTION

XENIA, OHIO

18 03

CITY OF HOSPITALITY

PLATTENBURG
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of City Council
City of Xenia, Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City of Xenia (the City) as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2010, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

8260 NORTHCREEK DRIVE, SUITE 330 / CINCINNATI, OH 45236 • (513) 891-2722 • FAX (513) 891-2760
ONE PRESTIGE PLACE, SUITE 520 / DAYTON, OH 45342 • (937) 433-0400 • FAX (937) 433-0429
www.plattenburg.com

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

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

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
June 25, 2010

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

FINANCIAL HIGHLIGHTS

Key financial highlights for 2009 are as follows:

The total change in the net assets of Xenia City was $309,364. Net assets of governmental activities increased $267,282, which represents a 0.7% increase from 2008. Net assets of business-type activities increased by $42,082 or 0.1% from 2008.

General revenues accounted for $14.3 million or 50.1% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for $14.2 million or 49.1% of total revenues of $28.5 million.

The total assets of governmental activities decreased by $707,432 due to a large decline in tax revenues. Current and other assets decreased $2,041,886.

The City had $18.3 million in expenses related to governmental activities; $4.3 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of $14.3 million provided additional support for these programs.

The general fund had $15.3 million in revenues, $14.8 million in expenditures and transfers to other funds of $0.2 million. The general fund balance increased $292,081 to $4,500,493.

The net assets for business-type activities increased $42,082 which is a small variation. This is due to revenues and expenditures for the enterprise funds being consistent with the previous year. There were also no major infrastructure contributions from subdivision developers.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

The Government-Wide Financial Statements – These statements provide both long-term and short-term information about the City's overall financial status.

The Fund Financial Statements – These statements focus on individual parts of the City, reporting the City's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Government-wide Financial Statements

The government-wide financial statements report information about the City as a whole, including the Xenia Economic Growth Corporation (XEGC), the City's discretely presented component unit, using accepted methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

Over time, increases or decreases in the City's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the City, additional non-financial factors such as property tax base and current property tax laws as well as diversification in income tax base must be considered.

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

Governmental Activities – Most of the City's program's and services are reported here including public safety, public health and welfare services, recreation, community development, highways and streets, and general government.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. All of the City's enterprise activities are reported as business-type activities.

A separately issued audit report containing financial statements is available from XEGC at 181 W. Main Street, Xenia, Ohio 45385.

Fund Financial Statements

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

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

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

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. All of the City's fiduciary activities are reported in the separate Statement of Fiduciary Assets and Liabilities.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The following table shows a comparison of net assets between 2008 and 2009.

	Governmental Activities	Governmental Activities	Business-type Activities	Business-type Activities	Total	Total
	2009	2008	2009	2008	2009	2008
Current and other assets	$12,622,820	$14,664,706	$9,516,026	$9,320,601	$22,138,846	$23,985,307
Capital assets, net	35,246,000	33,911,546	27,944,511	28,656,488	63,190,511	62,568,034
Total assets	47,868,820	48,576,252	37,460,537	37,977,089	85,329,357	86,553,341
Long-term debt outstanding	4,136,482	4,403,844	7,939,665	8,598,361	12,076,147	13,002,205
Other liabilities	2,908,387	3,615,739	539,683	439,621	3,448,070	4,055,360
Total liabilities	7,044,869	8,019,583	8,479,348	9,037,982	15,524,217	17,057,565
Net assets						
Invested in capital assets net of related debt	32,711,191	31,133,709	21,442,195	21,529,277	54,153,386	52,662,986
Restricted	4,179,524	5,630,788	0	0	4,179,524	5,630,788
Unrestricted	3,933,236	3,792,172	7,538,994	7,409,830	11,472,230	11,202,002
Total net assets	$40,823,951	$40,556,669	$28,981,189	$28,939,107	$69,805,140	$69,495,776

Change in Net Assets – The following table shows the changes in net assets for the fiscal year 2009 compared to 2008.

	Governmental Activities	Governmental Activities	Business-type Activities	Business-type Activities	Total	Total
	2009	2008	2009	2008	2009	2008
Revenues						
Program Revenues						
Charges for services and sales	$3,278,787	$3,886,976	$9,523,722	$9,365,834	$12,802,509	$13,252,810
Operating grants and contributions	253,541	442,322	0	36,459	253,541	478,781
Capital grants and contributions	744,718	993,095	418,589	2,494,773	1,163,307	3,487,868
General Revenues:						
Income taxes	8,318,554	8,848,826	0	0	8,318,554	8,848,826
Other local taxes	1,899,658	2,106,148	0	0	1,899,658	2,106,148
Motor vehicle and gasoline taxes	1,163,541	1,445,405	0	0	1,163,541	1,445,405
Intergovernmental, unrestricted	2,048,476	1,608,619	0	0	2,048,476	1,608,619
Investment earnings	264,225	294,596	0	0	264,225	294,596
Miscellaneous	409,876	341,238	0	0	409,876	341,238
Total revenues	18,381,376	19,967,225	9,942,311	11,897,066	28,323,687	31,864,291
Expenses						
Program Expenses						
General government	3,474,135	3,913,536	0	0	3,474,135	3,913,536
Public safety	11,984,216	11,372,519	0	0	11,984,216	11,372,519
Health	54,605	67,910	0	0	54,605	67,910
Highways and streets	1,952,667	2,054,733	0	0	1,952,667	2,054,733
Community development	285,954	360,443	0	0	285,954	360,443
Recreation	406,396	481,111	0	0	406,396	481,111
Debt service:						
Interest and fiscal charges	126,203	129,250	0	0	126,203	129,250
Water	0	0	3,110,764	2,845,241	3,110,764	2,845,241
Sewer	0	0	4,191,056	4,187,892	4,191,056	4,187,892
Sanitation	0	0	1,644,491	1,643,058	1,644,491	1,643,058
Storm Water	0	0	187,640	164,575	187,640	164,575
Other enterprise funds	0	0	596,196	385,728	596,196	385,728
Total expenses	18,284,176	18,379,502	9,730,147	9,226,494	28,014,323	27,605,996
Total change in net assets before transfers	97,200	1,587,723	212,164	2,670,572	309,364	4,258,295
Transfers	170,082	(10,000)	(170,082)	10,000	0	0
Total change in net assets	267,282	1,577,723	42,082	2,680,572	309,364	4,258,295
Beginning net assets	40,556,669	38,978,946	28,939,107	26,258,535	69,495,776	65,237,481
Ending net assets	$40,823,951	$40,556,669	$28,981,189	$28,939,107	$69,805,140	$69,495,776

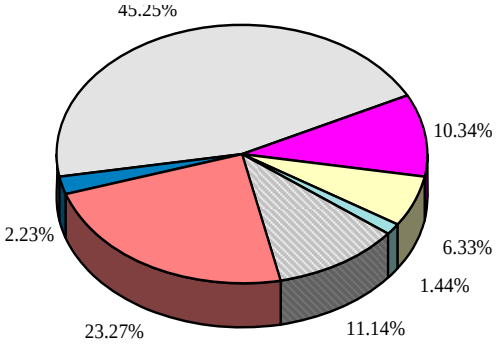
Governmental Activities

Net assets of the City's governmental activities increased by $267,282. This increase can be attributed to consistent revenue growth compared to very limited expenditure increases.

The City receives an income tax, which is based on 1.75% of all salaries, wages, commissions and other compensation and on net profits earned from residents living or working within the City.

Other local taxes and income taxes made up 10.34% and 45.26% respectively of revenues for governmental activities for the City in fiscal year 2009. The City's reliance upon tax revenues is demonstrated by the following graph indicating 61.93% of total revenues from general tax revenues.

Revenue Sources	2009	Percent of Total
Municipal income taxes	$8,318,554	45.25%
Other local taxes	1,899,658	10.34%
Motor vehicle and gas taxes	1,163,541	6.33%
Investment earnings	264,225	1.44%
Intergovernmental , unrestricted	2,048,476	11.14%
Program revenues	4,277,046	23.27%
Miscellaneous	409,876	2.23%
Total Revenue	$18,381,376	100.00%



Business-Type Activities

Net assets of the business-type activities increased $42,082. This demonstrates a consistency in operating revenues and expenditures within the Enterprise Funds.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City's governmental funds reported a combined fund balance of $8,161,908 which is a decrease from last year's balance of $9,253,443. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2009 and 2008:

	Fund Balance December 31, 2009	Fund Balance December 31, 2008	Increase (Decrease)
General	$4,500,493	$4,208,412	$292,081
State Gas and Vehicle License	292,660	379,659	(86,999)
Capital Improvements	1,409,730	2,133,819	(724,089)
Other Governmental	1,959,025	2,531,553	(572,528)
Total	$8,161,908	$9,253,443	($1,091,535)

General Fund – Revenues: General Fund revenues in 2009 decreased approximately 8.19% compared to revenues in fiscal year 2008 as shown in the chart below. The City experienced a decrease in every revenue category listed below. The decline in income tax was due to a significant downturn in the local economy. A reduction in local government funding as well as a decline in estate tax contributed to a large decline in state shared taxes.

	2009 Revenues	2008 Revenues	Increase (Decrease)
Municipal Income Taxes	$8,418,354	$8,973,379	($555,025)
Other Local Taxes	1,627,290	1,814,131	(186,841)
State Shared taxes and permits	1,869,049	2,272,837	(403,788)
Intergovernmental grants	141,089	210,938	(69,849)
Charges for services	1,665,371	1,702,649	(37,278)
Fines, costs, forfeitures, Licenses and permits	1,238,896	1,299,478	(60,582)
Miscellaneous receipts including interest earnings	338,816	389,565	(50,749)
Total	$15,298,865	$16,662,977	($1,364,112)

General Fund – Expenditures: General Fund expenditures decreased $424,083 or 2.8% over the prior year. This is due to layoffs, pay freezes and reductions, as well as several other budget cuts.

	2009 Expenditures	2008 Expenditures	Increase (Decrease)
General Government	$2,516,100	$3,294,966	($778,866)
Public Safety	11,315,075	10,832,772	482,303
Health	51,780	64,843	(13,063)
Highways and Streets	270,859	268,352	2,507
Community Development	289,694	344,549	(54,855)
Recreation	317,151	379,260	(62,109)
Total	$14,760,659	$15,184,742	($424,083)

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

For the General Fund, final budget basis revenue of $16.5 million did not significantly change over the original budget estimates of $16.2 million. The final budgeted expenditures of $16.5 million did not significantly exceed original appropriations of $16.2 million. The largest variances between the final budget and actual revenues were in income tax, as well as state shared taxes and permits. The income tax variance was due to a larger downturn in the local economy than management projected. The variances in state shared taxes and permits were due to cuts in state local government funding and a decline in estate tax collections. Wage freezes, layoffs, and an aggressive approach to cutting costs in nearly every area resulted in expenditures coming in well under budget in 2009. The General Fund had an adequate fund balance to cover expenditures.

Capital Improvement Fund – The City's General Capital Improvement Fund revenues decreased by $387,073 or 28.4% compared to 2008. The decrease is the result of the City receiving dollars for 911 fees to upgrade the dispatch center in 2008 that were directed to the General Fund in 2009.

	2009 Revenues	2008 Revenues	Increase (Decrease)
Other Local Taxes	$44,590	$57,152	($12,562)
Intergovernmental Grants	669,954	790,315	(120,361)
Charges for Services	400	991	(591)
Fines, Costs, Forfeitures, Licenses and Permits	0	224,272	(224,272)
Miscellaneous Receipts including interest earnings	259,667	288,954	(29,287)
	$974,611	$1,361,684	($387,073)

Capital improvement fund expenditures increased by 1.2% in 2009. Included in those expenditures were items such as Self Contained Breathing Apparatus for the Fire Department, a fire trailer, and the Jamestown connector project.

	2009 Expenditures	2008 Expenditures	Increase (Decrease)
Public Safety	$107,984	$0	$107,984
Capital Outlay	$1,559,591	$1,681,199	($121,608)
Debt Service:			
Principal retirement	352,436	311,064	41,372
Interest & Fiscal Charges	68,769	71,200	(2,431)
	$2,088,780	$2,063,463	$25,317

The primary funding for the capital improvements fund comes from intergovernmental grants, interest earnings, and transfers. A transfer is made into the capital improvement fund at year-end when possible based on financial policy. This transfer is made from the general fund into the capital improvements fund to the extent the balance in the key operating funds (general fund and state gas and vehicle license fund) exceeds two months of operating reserves (the city's reserve requirement). At the end of 2009 the City made a transfer of $200,000 from the general fund to the capital improvements fund. This transfer improves the fund balance but it is unclear the extent to which the City will be able to fund capital improvements in future years.

Enterprise Funds – The City's enterprise funds reported a net assets balance of $28,923,039 which is an increase from last year's balance of $28,863,792. The schedule below indicates the net assets balance and the total change in net assets by activity as of December 31, 2009 and 2008.

	Net Assets Balance December 31, 2009	Net Assets Balance December 31, 2008	Increase (Decrease)
Water	$11,363,562	$11,041,913	$321,649
Sewer	9,968,614	10,063,570	(94,956)
Sanitation	379,118	244,752	134,366
Storm Water	6,322,174	6,362,326	(40,152)
Other Enterprise	889,571	1,151,231	(261,660)
Total	$28,923,039	$28,863,792	$59,247

There were no major changes in enterprise fund net assets in 2009. The Water Fund had the largest dollar value increase and it not a significant change. Most funds saw little variation in net assets. Overall the change in net assets in the Enterprise funds is less than one tenth of one percent.

Water and sewer operating and non-operating revenues and expenditures are show below:

	Water			Sewer		
	2009	2008	Increase (Decrease)	2009	2008	Increase (Decrease)
Operating Revenues	$3,272,281	$2,930,140	$342,141	$3,949,343	$3,876,121	$73,222
Non-Operating Revenues	153,037	234,727	(81,690)	141,543	241,424	(99,881)
Total	$3,425,318	$3,164,867	$260,451	$4,090,886	$4,117,545	($26,659)
Operating Expenses	$3,068,692	$2,811,070	$257,622	$4,000,280	$3,989,863	$10,417
Non-Operating Expenses	36,581	38,560	(1,979)	185,562	202,579	(17,017)
Total	$3,105,273	$2,849,630	$255,643	$4,185,842	$4,192,442	($6,600)

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year there was a $745,072 increase in appropriations between the original and final amended budget. The main component of this increase is a $400,000 supplemental appropriation to transfer funds over the reserve requirement to the general capital improvements fund for future capital purchases. After further evaluation of the City's financial position it was determined that only $200,000 should be transferred to the Capital Improvement Fund. An advance to the county motor vehicle license fund of $68,000 was another significant increase in appropriations.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2009 the City had $63,190,511 net of accumulated depreciation invested in land, buildings, equipment and vehicles. Of this total, $35,246,000 was related to governmental activities, and $27,944,511 was related to business-type activities. The following tables shows fiscal year 2009 and 2008 balances:

	Governmental Activities		Increase (Decrease)
	2009	2008	
Land	$16,220,607	$16,154,777	$65,830
Land Improvements	1,263,245	1,129,024	134,221
Buildings	6,509,521	5,948,254	561,267
Equipment	8,833,519	7,840,844	992,675
Infrastructure	15,065,947	13,819,509	1,246,438
Construction In Progress	273,106	850,778	(577,672)
Less: Accumulated Depreciation	(12,919,945)	(11,831,640)	(1,088,305)
Total	$35,246,000	$33,911,546	$1,334,454

	Business-Type Activities		Increase (Decrease)
	2009	2008	
Land	$484,280	$484,280	$0
Land Improvements	448,997	411,297	37,700
Buildings	8,270,911	8,343,406	(72,495)
Equipment	51,263,278	50,226,085	1,037,193
Construction In Progress	222,546	611,240	(388,694)
Less: Accumulated Depreciation	(32,745,501)	(31,419,820)	(1,325,681)
Total	$27,944,511	$28,656,488	($711,977)

Increases in governmental activities capital assets were due to the purchase of several different assets such as a mobile fire trailer, Self Contained Breathing Apparatus, HVAC equipment, and a Police property building. The City also completed its traffic signalization project. The increase in asset value in Business-type activities was due primarily to the addition of a standby generator at the water plant as well as a filter underdrain system.

Additional information on the City's capital assets can be found in Note 8.

Debt

At December 31, 2009 the City had $945,000 in bonds outstanding, $65,000 due within one year. The following table summarizes the City's debt outstanding as of December 31, 2009 and 2008:

	2009	2008
Governmental Activities:		
General Obligation Bonds	$945,000	$1,005,000
Capital Leases Payable	1,589,809	1,772,837
Compensated Absences	1,601,673	1,626,006
Total Governmental Activities	4,136,482	4,403,843
Business-Type Activities:		
Landfill Liability	1,021,870	1,053,034
Compensated Absences	415,520	418,116
Capital Leases Payable	1,607,731	1,697,182
Loans Payable	4,894,544	5,430,028
Total Business-Type Activities	7,939,665	8,598,360
	$12,076,147	$13,002,203

Under current state statutes, the City's general obligation bonded debt issues are subject to a legal limitation based on 10.5% of the total assessed value of real and personal property. At December 31, 2009, the City's outstanding debt was below the legal limit. Additional information on the City's long-term debt can be found in Notes 11, 12, and 13.

ECONOMIC FACTORS

The National economic downturn has resulted in a significant number of job losses in the Xenia community. The national unemployment rate at the end of 2009 was 9.7%. The state had an unemployment rate of 10.7%, the county 10.6% and the City of Xenia 12.6%. The city's rate has increased from its 9.2% in rate in 2008 and is double its 2007 rate of 6.2%. This will drastically increase the households within the city who have no taxable income. The City is working to create new jobs and one area for job development is the progress center. In 2006 a Lowes and Wal-Mart Supercenter opened in the progress center. An Applebee's, PNC Bank, Bob Evans, and Sonic have since been added. In addition, the water and sewer utilities along with the main entrance road have been designed and engineered to serve the 277 plus acres of undeveloped land that was annexed to the City in 2001 for future commercial/industrial development. State funding has been approved to assist in financing the construction of infrastructure for the newly annexed land. The City annexed another 391 acres in 2007 for future residential development. The census bureau recently increased the City's population statistic which shows that the City is expanding its tax base. This growth will continue to increase the City's property tax and as the economy turns around the income tax collections. City officials understand the need for additional job creation and are working with the Xenia Economic Growth Corporation to develop an economic plan to bring a balance of retail, entertainment, technology, and other industrial opportunities.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information contact Mark A. Bazelak, Finance Director of Xenia City.

Statement of Net Assets
December 31, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	XEGC
Assets:				
Cash and cash equivalents	$ 1,368,700	$ 1,679,040	$ 3,047,740	$ 476,491
Cash with fiscal agent	61,522	0	61,522	0
Investments	4,857,148	5,958,477	10,815,625	175,000
Receivables:				
Taxes, including interest, penalties and liens	3,882,109	0	3,882,109	0
Intergovernmental	1,747,275	0	1,747,275	0
Accounts	586,419	1,120,887	1,707,306	0
Special assessments, including liens	117,682	22,348	140,030	0
Loans	0	243,294	243,294	69,473
Accrued interest	44,577	48,600	93,177	659
Grants	55,038	89,956	144,994	0
Allowance for uncollectible accounts	(345,996)	(15,640)	(361,636)	0
Interfund balances	(21,777)	21,777	0	0
Inventories	84,422	283,484	367,906	0
Prepaid items	185,701	63,803	249,504	5,310
Capital Assets not being depreciated	16,493,713	706,826	17,200,539	0
Capital Assets, net of accumulated depreciation	18,752,287	27,237,685	45,989,972	3,335
Total Assets	47,868,820	37,460,537	85,329,357	730,268
Liabilities:				
Accounts payable	381,540	367,775	749,315	1,022
Accrued payroll	705,815	137,686	843,501	7,976
Unearned revenue	1,794,724	0	1,794,724	0
Accrued interest payable	26,308	34,222	60,530	0
Long-term liabilities:				
Amounts due within one year	636,853	798,724	1,435,577	0
Amounts due in more than one year	3,499,629	7,140,941	10,640,570	0
Total Liabilities	7,044,869	8,479,348	15,524,217	8,998

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	XEGC
Net Assets:				
Invested in Capital Assets, Net of Related Debt	32,711,191	21,442,195	54,153,386	3,335
Restricted For:				
Capital Projects	1,710,934	0	1,710,934	0
Debt Service	31,008	0	31,008	0
General government programs	578,701	0	578,701	0
Safety programs	660,951	0	660,951	0
Street construction/maintenance	1,195,020	0	1,195,020	0
Recreation	2,910	0	2,910	0
Unrestricted (Deficit)	3,933,236	7,538,994	11,472,230	717,935
Total Net Assets	$ 40,823,951	$ 28,981,189	$ 69,805,140	$ 721,270

See accompanying notes to the basic financial statements

Statement of Activities
For the Year Ended December 31, 2009

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	$ 3,474,135	$ 1,359,765	$ 253,288	$ 0
Public safety	11,984,216	1,866,335	253	296,932
Health	54,605	8,589	0	0
Highways and streets	1,952,667	4,282	0	381,954
Community development	285,954	19,191	0	65,832
Recreation	406,396	20,625	0	0
Interest and fiscal charges	126,203	0	0	0
Total Governmental Activities	18,284,176	3,278,787	253,541	744,718
Business-Type Activities:				
Water	3,110,764	3,425,277	0	1,604
Sewer	4,191,056	4,090,886	0	0
Sanitation	1,644,491	1,774,993	0	0
Storm Water	187,640	144,933	0	0
Loan	15,126	542	0	0
Parking Revenue	82,493	59,118	0	0
CDBG and UDAG Revolving Loan	44,288	16,104	0	98,960
Housing Rehabilitation Loan	454,289	11,869	0	318,025
Total Business-Type Activities	9,730,147	9,523,722	0	418,589
Total primary government	$ 28,014,323	$ 12,802,509	$ 253,541	$ 1,163,307
Component Unit:				
XEGC	$ 207,875	$ 178,103	$ 0	$ 0

General Revenues:
Income taxes
Other local taxes
Property Taxes
Motor vehicle and gas taxes
Intergovernmental, unrestricted
Investment earnings
Miscellaneous
Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			Component Unit
Governmental Activities	Business-Type Activities	Total	XEGC
$ (1,861,082)	$ 0	$ (1,861,082)	
(9,820,696)	0	(9,820,696)	
(46,016)	0	(46,016)	
(1,566,431)	0	(1,566,431)	
(200,931)	0	(200,931)	
(385,771)	0	(385,771)	
(126,203)	0	(126,203)	
(14,007,130)	0	(14,007,130)	
0	316,117	316,117	
0	(100,170)	(100,170)	
0	130,502	130,502	
0	(42,707)	(42,707)	
0	(14,584)	(14,584)	
0	(23,375)	(23,375)	
0	70,776	70,776	
0	(124,395)	(124,395)	
0	212,164	212,164	
$ (14,007,130)	$ 212,164	$ (13,794,966)	
			$ (29,772)
8,318,554	0	8,318,554	0
44,590	0	44,590	0
1,855,068	0	1,855,068	0
1,163,541	0	1,163,541	0
2,048,476	0	2,048,476	0
264,225	0	264,225	3,404
409,876	0	409,876	0
170,082	(170,082)	0	0
14,274,412	(170,082)	14,104,330	3,404
267,282	42,082	309,364	(26,368)
40,556,669	28,939,107	69,495,776	747,638
$ 40,823,951	$ 28,981,189	$ 69,805,140	$ 721,270

Balance Sheet
Governmental Funds
December 31, 2009

	General	State Gas and Vehicle License	Capital Improvements
Assets:			
Cash and cash equivalents	$ 610,567	$ 24,910	$ 301,390
Cash with fiscal agent	0	0	0
Investments	2,166,742	88,397	1,069,560
Receivables:			
Taxes, including interest, penalties and liens	3,556,630	0	3,760
Intergovernmental	806,861	506,928	0
Accounts	491,251	0	25,393
Special assessments, including liens	117,682	0	0
Accrued interest	0	678	31,688
Grants	8,932	0	0
Allowance for uncollectible accounts	(323,888)	0	(22,108)
Due from other funds	68,000	0	0
Inventories	16,746	21,637	0
Prepaid items	97,396	5,067	20,680
Advances to other funds	0	0	26,726
Total Assets	$ 7,616,919	$ 647,617	$ 1,457,089
Liabilities:			
Accounts payable	$ 106,695	$ 4,771	$ 38,417
Accrued payroll	663,752	27,882	0
Due to other funds	0	0	0
Deferred revenue	2,345,979	322,304	8,942
Total Liabilities	3,116,426	354,957	47,359
Fund Balances:			
Reserved for:			
Encumbrances	99,748	20,865	81,990
Inventories	16,746	21,637	0
Prepaid items	97,396	5,067	20,680
Advances to other funds	0	0	26,726
Debt service	0	0	0
Unreserved and undesignated in:			
General Fund	4,286,603	0	0
Special revenue funds	0	245,091	0
Capital projects funds	0	0	1,280,334
Total Fund Balances	4,500,493	292,660	1,409,730
Total Liabilities and Funds Balances	$ 7,616,919	$ 647,617	$ 1,457,089

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
$ 416,724	$ 1,353,591
61,522	61,522
1,478,830	4,803,529
321,719	3,882,109
433,486	1,747,275
66,542	583,186
0	117,682
12,211	44,577
46,106	55,038
0	(345,996)
0	68,000
0	38,383
59,992	183,135
0	26,726
$ 2,897,132	$ 12,618,757
$ 206,117	$ 356,000
8,761	700,395
68,000	68,000
655,229	3,332,454
938,107	4,456,849
157,147	359,750
0	38,383
59,992	183,135
0	26,726
33,971	33,971
0	4,286,603
1,486,695	1,731,786
221,220	1,501,554
1,959,025	8,161,908
$ 2,897,132	$ 12,618,757

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

Total Governmental Fund Balances	$ 8,161,908
Amounts Reported for Governmental activities in the statement of net assets are different because:	
Capital Assets used in Governmental Activities are not resources and therefore are not reported in the funds.	35,219,274
Other long-term assets are not available to pay for current period expenditures and therfore are deferred in the funds.	1,537,730
Long-term liailities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(4,130,635)
The City Garage internal service fund is used by management to charge the costs of vehicle maintenance to individual departments. The asset and liabilities of the City Garage fund are allocated between the governmental and business-type activities in the statement of net assets. This is the amount that applies to the governmental activities.	35,674
Net Assets of Governmental Activities	$ 40,823,951

See accompanying noted to the basic financial statements.

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

	General	State Gas and Vehicle License	Capital Improvements
Revenues:			
Municipal income tax	$ 8,418,354	$ 0	$ 0
Other local taxes	1,627,290	0	44,590
State shared taxes and permits	1,869,049	1,033,147	0
Intergovernmental grants	141,089	1,596	669,954
Charges for services	1,665,371	4,120	400
Fines, costs, forfeitures, licenses and permits	1,238,896	0	0
Miscellaneous receipts and reimbursements, including interest	338,816	51,894	259,667
Total Revenue	15,298,865	1,090,757	974,611
Expenditures:			
Current:			
General government	2,516,100	0	0
Public safety	11,315,075	0	107,984
Health	51,780	0	0
Highways and streets	270,859	1,104,871	0
Community development	289,694	0	0
Recreation	317,151	0	0
Capital outlay	0	0	1,559,591
Debt service:			
Principal retirement	0	0	352,441
Interest & fiscal charges	0	0	68,764
Total Expenditures	14,760,659	1,104,871	2,088,780
Excess (deficiency) of revenues over expenditures	538,206	(14,114)	(1,114,169)
Other financing sources (uses):			
Capital leases initiated	0	0	190,080
Transfers in	0	0	200,000
Transfers out	(247,000)	0	0
Total other financing sources (uses)	(247,000)	0	390,080
Net change in fund balances	291,206	(14,114)	(724,089)
Fund Balances at Beginning of Year	4,208,412	379,659	2,133,819
Increase (decrease) in inventory reserve	875	(72,885)	0
Fund Balances End of Year	$ 4,500,493	$ 292,660	$ 1,409,730

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
$ 0	$ 8,418,354
227,778	1,899,658
394,276	3,296,472
96,311	908,950
0	1,669,891
183,283	1,422,179
259,140	909,517
1,160,788	18,525,021
603,724	3,119,824
32,945	11,456,004
0	51,780
49,422	1,425,152
0	289,694
2,393	319,544
938,570	2,498,161
80,667	433,108
59,595	128,359
1,767,316	19,721,626
(606,528)	(1,196,605)
0	190,080
34,000	234,000
0	(247,000)
34,000	177,080
(572,528)	(1,019,525)
2,531,553	9,253,443
0	(72,010)
$ 1,959,025	$ 8,161,908

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

Net change in Fund Balances - Total Governmental Funds	($1,019,525)
Amounts Reported for Governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation.	1,335,155
Governmental funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets.	(15,296)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(218,408)
The repayment of bond and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	433,108
New capital leases increase long-term liabilities in the statement of net assets but are an other financing source-capital leases in the governmental funds.	(190,080)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	2,161
Some expenses reported in the statement of activities, such as change in inventory and compensated absenses, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(46,836)
The City Garage Internal Service Fund, which is used to charge the cost of services to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal services revenues are eliminated. The net revenue (expense) of the City Garage Internal Service Fund is allocated among the governmental and business-type activities.	(12,997)
Change in Net Assets of Governmental Activities	$267,282

See accompanying noted to the basic financial statements.

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Tax	$ 8,997,000	$ 8,997,000	$ 8,263,561	$ (733,439)
Other Local Taxes	1,530,000	1,530,000	1,446,290	(83,710)
State Shared Taxes and Permits	2,068,588	2,166,103	1,885,561	(280,542)
Intergovernmental Grants	224,029	249,179	183,915	(65,264)
Charges for Services	1,761,300	1,766,850	1,707,297	(59,553)
Fines, Costs, Forfeitures, Licenses and Permits	1,262,330	1,297,580	1,208,951	(88,629)
Miscellaneous Receipts and Reimbursements, including Interest	384,846	450,971	400,834	(50,137)
Total Revenues	16,228,093	16,457,683	15,096,409	(1,361,274)
Expenditures:				
Current:				
General Government	3,248,447	3,317,055	2,948,353	368,702
Public Safety	11,825,817	12,002,744	11,281,125	721,619
Health	78,085	78,939	52,972	25,967
Highways and Streets	291,000	291,035	273,115	17,920
Community Development	325,507	353,917	301,492	52,425
Recreation	451,506	453,744	338,350	115,394
Total Expenditures	16,220,362	16,497,434	15,195,407	1,302,027
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,731	(39,751)	(98,998)	(59,247)
Other Financing Sources (Uses):				
Transfers Out	(172,000)	(572,000)	(247,000)	325,000
Advances In	635,075	635,075	143,926	(491,149)
Advances Out	(491,149)	(559,149)	(68,000)	491,149
Total Other Financing Sources (Uses):	(28,074)	(496,074)	(171,074)	325,000
Net Change in Fund Balance	(20,343)	(535,825)	(270,072)	265,753
Fund Balance at Beginning of Year	2,616,710	2,616,710	2,616,710	0
Prior Year Encumbrances	199,290	199,290	199,290	0
Fund Balance at End of Year	$ 2,795,657	$ 2,280,175	$ 2,545,928	$ 265,753

See accompanying notes to the basic financial statements

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Fund – State Gas and Vehicle License Fund For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 1,033,208	$ 1,033,208	$ 967,151	$ (66,057)
Intergovernmental Grants	131,938	131,938	120,919	(11,019)
Charges for Services	1,000	5,000	4,120	(880)
Miscellaneous Receipts and Reimbursements, including Interest	63,587	63,937	52,057	(11,880)
Total Revenues	1,229,733	1,234,083	1,144,247	(89,836)
Expenditures:				
Current:				
Highways and Streets	1,282,913	1,295,335	1,144,455	150,880
Total Expenditures	1,282,913	1,295,335	1,144,455	150,880
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,180)	(61,252)	(208)	61,044
Other Financing Sources (Uses):				
Transfers In	100,000	100,000	0	(100,000)
Total Other Financing Sources (Uses):	100,000	100,000	0	(100,000)
Net Change in Fund Balance	46,820	38,748	(208)	(38,956)
Fund Balance at Beginning of Year	63,708	63,708	63,708	0
Prior Year Encumbrances	28,394	28,394	28,394	0
Fund Balance at End of Year	$ 138,922	$ 130,850	$ 91,894	$ (38,956)

See accompanying notes to the basic financial statements

Statement of Net Assets
Proprietary Funds
December 31, 2009

	Business-type activities - Enterprise Funds			
	Water	Sewer	Sanitation	Storm Sewer
Assets:				
Current Assets:				
Cash and cash equivalents	$ 678,875	$ 481,872	$ 335,157	$ 69,589
Investments	2,409,146	1,710,034	1,189,387	246,957
Receivables:				
Accounts	411,506	676,226	6,381	26,774
Special assessments, including liens	6,034	8,939	6,928	447
Loans	0	0	0	0
Accrued interest	19,626	14,260	9,365	1,767
Grants	0	0	0	0
Allowance for uncollectible accounts	(3,876)	(7,184)	(4,370)	(210)
Inventories	251,895	31,589	0	0
Prepaid items	32,769	27,025	3,354	0
Total Current Assets	3,805,975	2,942,761	1,546,202	345,324
Noncurrent Assets:				
Unrestricted:				
Loans receivable (net of current)	0	0	0	0
Capital Assets not being depreciated	132,348	476,668	0	0
Capital Assets (net of accumulated depreciation)	8,520,720	12,620,143	114,411	5,982,411
Total Noncurrent Assets	8,653,068	13,096,811	114,411	5,982,411
Total Assets	12,459,043	16,039,572	1,660,613	6,327,735

Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$ 104,010	$ 1,669,503	$ 24,646
369,105	5,924,629	87,467
0	1,120,887	3,233
0	22,348	0
25,261	25,261	0
3,582	48,600	0
89,956	89,956	0
0	(15,640)	0
0	283,484	46,039
489	63,637	2,732
592,403	9,232,665	164,117
218,033	218,033	0
97,810	706,826	0
0	27,237,685	26,726
315,843	28,162,544	26,726
908,246	37,395,209	190,843

(Continued)

Statement of Net Assets
Proprietary Funds
December 31, 2009

	Business-type activities - Enterprise Funds			
	Water	Sewer	Sanitation	Storm Sewer
Liabilities:				
Current Liabilities:				
Accounts payable	52,937	97,248	202,078	1,568
Accrued payroll	60,381	61,902	11,732	864
Interfund payable	0	0	0	0
Loan payable	0	550,954	0	0
Accrued interest payable	17,111	17,111	0	0
Compensated absences	25,789	31,406	7,330	3,129
Capital lease payable - current	46,752	46,752	0	0
Landfill liability - current	0	0	85,156	0
Total Current Liabilities	202,970	805,373	306,296	5,561
Noncurrent Liabilities				
Compensated absences	135,397	164,882	38,485	0
Capital lease payable	757,114	757,113	0	0
Loans payable	0	4,343,590	0	0
Landfill liability - noncurrent	0	0	936,714	0
Total Noncurrent Liabilities	892,511	5,265,585	975,199	0
Total Liabilities	1,095,481	6,070,958	1,281,495	5,561
Net Assets:				
Invested in Capital Assets, net of debt	7,849,202	7,398,402	114,411	5,982,411
Unrestricted	3,514,360	2,570,212	264,707	339,763
Total Net Assets	$ 11,363,562	$ 9,968,614	$ 379,118	$ 6,322,174

Adjustment to consolidate the net assets of the Utility Billing Internal Service Fund.
Adjustment to consolidate the allocated portion of net assets of the City Garage Internal Service Fund.
Total net assets per the government-wide Statement of Net Assets

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
6,766	360,597	32,718
2,807	137,686	5,419
0	0	26,726
0	550,954	0
0	34,222	0
1,456	69,110	5,144
0	93,504	0
0	85,156	0
11,029	1,331,229	70,007
7,646	346,410	27,011
0	1,514,227	0
0	4,343,590	0
0	936,714	0
7,646	7,140,941	27,011
18,675	8,472,170	97,018
97,810	21,442,236	26,726
791,761	7,480,803	67,099
$ 889,571	$ 28,923,039	$ 93,825
	36,373	
	21,777	
	28,981,189	

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	Sewer	Sanitation	Storm Sewer
Operating revenues:				
Charges for services	$ 3,272,281	$ 3,949,343	$ 1,629,916	$ 136,050
Operating expenses:				
Personnel services	1,675,246	1,773,072	326,771	26,701
General operating	11,193	7,304	7	0
Contractual services	590,495	915,249	1,279,736	11,385
Materials and supplies	283,593	190,273	8,433	12,248
Depreciation	421,439	994,996	25,680	134,751
Repairs and maintenance	81,529	117,176	0	0
Non-governmental	5,197	2,210	0	0
Total expenses	3,068,692	4,000,280	1,640,627	185,085
Operating income (loss)	203,589	(50,937)	(10,711)	(49,035)
Non-operating revenues:				
Interest revenue	70,803	60,277	39,245	6,855
Other	82,234	81,266	105,832	2,028
Intergovernmental	0	0	0	0
Total Non-operating revenue	153,037	141,543	145,077	8,883
Non-operating expenses:				
Interest expense	36,581	185,562	0	0
Total Non-Operating Expenses	36,581	185,562	0	0
Income (loss) before transfers and contributions	320,045	(94,956)	134,366	(40,152)
Capital contributions	1,604	0	0	0
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Change in Net Assets	321,649	(94,956)	134,366	(40,152)
Net assets, beginning of year	11,041,913	10,063,570	244,752	6,362,326
Net assets, end of year	$ 11,363,562	$ 9,968,614	$ 379,118	$ 6,322,174

Change in net assets - total enterprise funds
Adjustments to consolidate the Utility Billing Internal Service Fund activities
Adjustment to consolidate the allocated portion ogf the City Garage Internal Service Fund activities
Total Change in net assets of business-type activities

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$ 59,354	$ 9,046,944	$ 710,553
72,202	3,873,992	162,849
2,470	20,974	3,998
116,061	2,912,926	200,095
3,154	497,701	308,893
0	1,576,866	2,102
0	198,705	0
402,309	409,716	71,212
596,196	9,490,880	749,149
(536,842)	(443,936)	(38,596)
15,075	192,255	0
13,204	284,564	10,079
416,985	416,985	0
445,264	893,804	10,079
0	222,143	0
0	222,143	0
(91,578)	227,725	(28,517)
0	1,604	0
13,000	13,000	0
(183,082)	(183,082)	(1,604)
(261,660)	59,247	(30,121)
1,151,231	28,863,792	123,946
$ 889,571	$ 28,923,039	$ 93,825
	59,247	
	(8,716)	
	(8,449)	
	42,082	

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

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Sanitation
Cash Flows from Operating Activities:			
Cash Received from Customers	$3,252,891	$3,981,110	$1,624,895
Cash Received from Interfund Services Provided	0	0	0
Cash Payments for Goods and Services	(845,230)	(1,059,187)	(1,097,996)
Cash Payments to Employees	(1,709,335)	(1,825,382)	(333,495)
Net Cash Provided (Used) by Operating Activities	698,326	1,096,541	193,404
Cash Flows from Noncapital Financing Activities:			
Transfers In from Other Funds	0	0	0
Advances to Other Funds	0	0	0
Net Cash Used by Noncapital Financing Activities	0	0	0
Cash Flows from Capital and Related Financing Activities:			
Intergovernmental Grants	10,745	14,725	296
Acquisition and Construction of Assets	(552,558)	(423,866)	(17,153)
Principal Paid on Loans	0	(535,485)	0
Interest Paid on All Debt	(37,533)	(186,514)	0
Capital Lease Payment	(44,725)	(44,726)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	(624,071)	(1,175,866)	(16,857)
Cash Flows from Investing Activities:			
Sale of Investments	0	0	0
Purchase of Investments	(514,885)	(298,688)	(319,613)
Receipts of Interest	76,027	60,408	38,364
Net Cash Provided (Used) by Investing Activities	(438,858)	(238,280)	(281,249)
Net Decrease in Cash and Cash Equivalents	(364,603)	(317,605)	(104,702)
Cash and Cash Equivalents at Beginning of Year	1,043,478	799,477	439,859
Cash and Cash Equivalents at End of Year	$678,875	$481,872	$335,157

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$135,547	$72,360	$9,066,803	$0
0	0	0	709,245
(21,448)	(440,544)	(3,464,405)	(578,230)
(22,487)	(72,627)	(3,963,326)	(166,411)
91,612	(440,811)	1,639,072	(35,396)
0	13,000	13,000	0
0	(143,926)	(143,926)	(2,102)
0	(130,926)	(130,926)	(2,102)
74	470,145	495,985	0
0	(75,531)	(1,069,108)	0
0	0	(535,485)	0
0	0	(224,047)	0
0	0	(89,451)	0
74	394,614	(1,422,106)	0
0	57,852	57,852	17,006
(102,210)	(5,753)	(1,241,149)	(5,072)
6,855	16,268	197,922	0
(95,355)	68,367	(985,375)	11,934
(3,669)	(108,756)	(899,335)	(25,564)
73,258	212,766	2,568,838	50,210
$69,589	$104,010	$1,669,503	$24,646

(Continued)

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

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Sanitation
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$203,589	($50,937)	($10,711)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	421,439	994,996	25,680
Income - Other Nonoperating	99,046	105,624	114,239
Expense - Other Nonoperating	0	0	0
Changes in Assets and Liabilities:			
Decrease in Principal Receivable	0	0	0
(Increase) Decrease in Accounts Receivable	(15,774)	37,124	(869)
(Increase) Decrease in Special Assessments Receivable	(3,616)	(5,357)	(4,152)
(Increase) Decrease in Prepaid Items	(2,003)	(4,362)	110
(Increase) Decrease in Inventory	12,061	(3,545)	0
Decrease in Landfill Liability	0	0	(31,164)
Increase (Decrease) in Accounts Payable	19,803	77,397	107,216
Increase (Decrease) in Accrued Payroll	(37,478)	(46,615)	(6,487)
Increase (Decrease) in Compensated Absences	1,259	(7,784)	(458)
Total Adjustments	494,737	1,147,478	204,115
Net Cash Provided (Used) by Operating Activities	$698,326	$1,096,541	$193,404

See accompanying notes to the basic financial statements

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
($49,035)	($536,842)	($443,936)	($38,596)
134,751	0	1,576,866	2,102
2,706	13,205	334,820	11,776
0	0	0	(21,345)
0	68,518	68,518	0
(235)	216	20,462	(1,308)
(268)	11,217	(2,176)	0
0	(66)	(6,321)	(627)
0	0	8,516	(8,586)
0	0	(31,164)	0
(300)	3,366	207,482	24,750
864	(1,683)	(91,399)	(4,402)
3,129	1,258	(2,596)	840
140,647	96,031	2,083,008	3,200
$91,612	($440,811)	$1,639,072	($35,396)

Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2009

	Agency Funds
Assets:	
Cash and cash equivalents	$ 205,716
Total Assets	$ 205,716
Liabilities:	
Accounts payable	$ 85,089
Restricted deposits	120,627
Total Liabilities	$ 205,716

See accompanying notes to the basic financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Xenia, Ohio, was incorporated in 1817, became a city in 1834, and operates under a Council-Manager form of government.

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

A. Reporting Entity

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, functions and component units for which the City (the primary government) is financially accountable. Generally, component units are legally separate organizations for which the elected officials of the primary government (i.e. the City) are financially accountable. The City would consider an organization to be a component unit if:

1. The City appoints a voting majority of the organization's governing body AND (a) is able to impose its will on that organization OR (b) there is a potential for the organization to provide specific financial burdens on the City; OR

2. The organization is fiscally dependent upon the City; OR

3. The nature of the relationship between the City and the organization is such that the exclusion from the financial reporting entity would render the financial statements of the City misleading.

The City's financial reporting entity has one component unit, the Xenia Economic Growth Corporation (XEGC), and includes all funds, agencies, boards and commissions that are part of the primary government, including the following services: public safety (police and fire), highways and streets, water, sewer, sanitation, storm water, recreation, public improvements, planning and zoning, and general administrative services.

Discretely Presented Component Unit - The component unit column in the government-wide financial statements includes the financial data of the City's component unit. It is reported in a separate column to emphasize that it is legally separate from the City.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The Xenia Economic Growth Corporation (XEGC) provides loan servicing and economic development services to the business community and to the City of Xenia. XEGC's administrative services are primarily funded by the City of Xenia. The amount of this funding for 2009 was $174,400. XEGC's board is appointed by the City Council and XEGC is considered legally separate from the City. The City has the ability to impose its will on XEGC by removing XEGC board members and modifying their budget. The City is legally entitled to access XEGC's resources and provides a majority of its funding, making XEGC fiscally dependant on the City. A separately issued audit report containing financial statements is available from XEGC at 181 W. Main Street, Xenia, Ohio 45385.

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses.

The City reports the following major governmental funds:

General Fund - This fund is used to account for all financial resources except those accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the limitations of the City Charter.

State Gas and Vehicle License Fund – This fund is required by State law to account for that portion of gasoline tax and motor vehicle license fees designated for maintenance of streets within the City.

Capital Improvements Fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment (other than those financed by proprietary funds or the municipal court capital improvements fund).

The City reports the following major proprietary funds:

Water Fund – This fund is used to account for providing water service to the City and surrounding areas.

Sewer Fund – This fund is used to account for providing sewer service to the City and surrounding areas.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Sanitation Fund – This fund is used to account for providing sanitation service to the City's residents.

Storm Water Fund – This fund is utilized to account for providing storm water service to the City's residents.

Additionally, the City reports the following funds types:

Internal Service Funds - These funds are used to account for the financing of services provided for billing for utilities (water, sewer, sanitation, and storm water) and servicing the vehicles of City departments on a cost -reimbursement basis.

Fiduciary Funds – These funds are used to account for assets held by the City as an agent for individuals, private organizations or other governmental units. The classification for the City's fiduciary funds would be an agency fund. The City has three agency funds as follows:

(1) Municipal Court funds: The Municipal Court is considered part of the reporting entity of the City. The Court handles court cases for the City but the City controls the fiscal operations of Court, reviews and approves budget requests, and provides space for the Court and offices;

(2) Imprest Cash fund: The purpose of this fund is to account for petty cash;

(3) Insurance Deposit fund: This fund is used to account for assets held by the City for citizens to ensure that fire damaged property is repaired or demolished. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net assets and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government and its discretely presented component unit, except for fiduciary funds. The statements distinguish between those activities of the primary government that are governmental and those that are considered business-type activities. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function or program of the City's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

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

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. Revenue from income taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. Revenues considered susceptible to accrual are intergovernmental grants, interest on investments, state shared taxes, fines and forfeitures, and municipal income tax. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded when received in cash, because generally these revenues are not measurable until received.

Property taxes measurable as of December 31, 2009 but which are not intended to finance 2009 operations are recorded as unearned revenues.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting

The City follows procedures prescribed by State law in establishing the budgetary data shown in the financial statements, as follows:

1. The City must submit a budget of estimated cash receipts and disbursements for all governmental funds to the County Budget Commission by July 20 of each year for the following calendar year.

2. The County Budget Commission certifies its actions by September 1, and issues a "Certificate of Resources" limiting the maximum amount the City may expend from a given fund during the year.

3. About January 1, this Certificate is amended to include any unencumbered balances from the preceding year. The City must prepare its appropriations so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the Certificate of Resources.

4. A temporary appropriation measure is typically passed at the second City Council meeting in December. The permanent appropriation measure is passed at a Council meeting and filed at the County prior to March 31. The permanent appropriation may not exceed estimated resources certified by the County Budget Commission.

5. Unused appropriations lapse at year-end and encumbrances are reappropriated in the ensuing year's budget.

6. All funds have annual budgets legally adopted by City Council.

The City Manager acts as budget officer for the City and submits a proposed operating budget to the City Council on an annual basis. Public hearings are held to obtain taxpayer comments. The Council enacts the budget through passage of an appropriations ordinance. The appropriations ordinance controls expenditures at the level of personnel services, operating and capital expenditures/expenses by fund except for the general fund where the control is by department within the general fund. Only City Council may transfer appropriations between personnel services and operating expenses, or between operating and capital outlay, or between capital outlay and personnel services. Supplemental appropriations are made to the budget and original appropriations ordinance during the year by Council passage of supplemental appropriations ordinances. Supplemental appropriations to the original appropriations ordinance were made during the year, but were not material in relation to the original appropriations.

While financial position, results of operations and changes in fund balances are reported 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 and disbursements. The Statements of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual - (Non-GAAP Budgetary Basis) for the general fund and each major special revenue

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting (Continued)

fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are:

(1) Revenues are recorded when received in cash (budget) as opposed to when they are both measurable and available (GAAP).

(2) Expenditures are recorded when paid in cash or encumbered (budget) as opposed to when the liability is incurred (GAAP).

The adjustments necessary to convert the results of operations for the year ended December 31, 2009 on the GAAP basis to the budget basis are as follows:

Net Change in Fund Balances

	General Fund	State Gas and Vehicle License Fund
GAAP Basis (as reported)	$ 291,206	$ (14,114)
Revenue Accrual	(58,530)	53,490
Expenditure Accrual	(370,933)	(17,965)
Outstanding Encumbrances	(131,815)	(21,619)
Budget Basis	$ (270,072)	$ (208)

F. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from December 31, 2009. The City pools its cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each fund maintains its own cash and investment account.

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *"Accounting and Financial Reporting for Certain Investments and for External Investment Pools"*, the City reports its investments at fair value, except for nonparticipating investment contracts (certificates of deposit and repurchase agreements) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. During 2009, the Capital Improvements Fund was allocated approximately $94,272 of investment earnings in excess of the amount the fund would have received if earnings were based on each fund's share of pooled investment.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Investments (Continued)

The City invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2009. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2009.

H. Inventory

Inventory is valued at cost, using the first-in/first-out (FIFO) method. The proprietary fund inventories are recorded as expenses when used. Inventory in governmental funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Governmental inventories are equally offset by a fund balance reserve that indicates they do not constitute "available spendable resources" and are not available for appropriation.

I. Prepaid Items

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

J. Capital Assets and Depreciation

Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000. Estimated historical costs for capital asset values were initially determined by identifying historical costs when such information was available.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation (Continued)

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

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

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

Description	Governmental and Business-Type Activities Estimated Lives (in years)
Land Improvements	7 – 40
Buildings and Improvements	5 – 40
Machinery and Equipment	1 – 50
Infrastructure	10 – 100

K. Long-Term Obligations

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

Obligation	Fund
General Obligation Bonds	City Motor Vehicle License Tax Fund, Debt Service Fund
Loan Payable	Sewer Fund
Landfill Liability	Sanitation Fund
Compensated Absences	General Fund, State Gas and Vehicle License Fund, Law Enforcement Fund, Municipal Court Victim Fund, Water Fund, Sewer Fund, Sanitation Fund, Stormwater Fund, Parking Revenue Fund, Housing, Loan Trust Fund, Rehabilitation Loan Fund, and Garage Fund
Capital Leases	Capital Improvements Fund, Municipal Court Capital Improvements Fund, Water Fund, and Sewer Fund

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Compensated Absences

Compensated absences are accrued as they are earned by employees if both of the following conditions are met:

1. The employee's rights to receive compensation are attributable to services already rendered.

2. It is probable that the employer will compensate the employee for the benefits through paid time off or cash payment.

Compensated absences accumulated by governmental fund type and proprietary fund type employees are reported as an expense when earned in the government-wide financial statements. For governmental fund financial statements, compensated absences are only reported if unused reimbursable leave is still outstanding following an employee's resignation or retirement.

M. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes are net assets restricted by state law to be expended for specific purposes. The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

N. Pensions

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

O. Interfund Activity

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Reservations of Fund Balance

Reserves indicate that a portion of fund balance is not available for expenditure or is legally segregated for a specific future use. Fund balances are reserved for inventories of supplies, prepaid items, debt service, advances and encumbrances (excluding encumbered amounts reflected as payables).

Q. Operating Revenues and Expenses

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

R. 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.

S. Allocation of Indirect Expenses

The City allocates some personnel expenses over different funds based on City ordinance. These indirect costs have been included as part of program expenses reported for the functional activities.

T. Provision for Loan Losses

Potential losses on specific loans are charged to operations when management determines that there is a loss contingency. This evaluation includes consideration of various factors such as collateral, loan loss experience, lending policies, and current economic conditions.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Capital Assets not reported in funds:	
Capital Assets used in governmental activities	$35,219,274
Total	$35,219,274
Other long-term assets not available to pay for current-period expenditures:	
Delinquent Income Tax Revenue	$830,566
Shared Revenues	613,310
Grant Revenues	47,798
Special Assessment Revenue	16,945
Charges for Services	16,531
Miscellaneous Revenue	12,580
Total	$1,537,730
Long-Term liabilities not reported in the funds:	
General Obligation Bonds Payable	($945,000)
Accrued Interest on Long-Term Debt	(26,308)
Capital Leases Payable	(1,589,809)
Compensated Absences Payable- Government Activities	(1,569,518)
Total	($4,130,635)
Amount of City Garage Internal Service fund applicable to government activities:	
City Garage Fund Net Assets at year end	$57,452
Portion of City Garage Fund allocated to business-type activities	(21,778)
Total	$35,674

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NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

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

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

Amount capital outlay exceeded depreciation in the current period:	
Capital Outlay	$2,444,509
Depreciation Expense	(1,109,354)
Total	$1,335,155
Governmental revenues not reported in the funds:	
Decrease in Delinquent Income Tax Revenue	($99,800)
Decrease in Shared Revenue	(84,455)
Decrease in Special Assessment Revenue	(11,329)
Decrease in Intergovernmental Grants	14,545
Decrease in Charges for Services	(32,982)
Decrease in Miscellaneous Revenues	(4,387)
Total	($218,408)
Expenses not requiring the use of current financial resources:	
Decrease in Compensated Absences Payable	$25,174
Decrease in supplies inventory	(72,010)
Total	($46,836)
Net loss of the City Internal Service Fund report in government activities:	
City Garage Internal Service Fund change in net assets	($21,405)
Portion of Internal Service fund change in net assets allocated to business type activities	8,408
Total	($12,997)

NOTE 3 – DEPOSITS AND INVESTMENTS

A. Deposits

At December 31, 2009, the carrying amount of the City and Component Unit cash deposits was $1,667,862 and $651,491 respectively and the bank balance was $2,409,730 and $661,991 respectively. Of the bank balance, federal depository insurance coverage was $250,000 at December 31, 2009.

For the remaining bank balance not covered by depository insurance, the State of Ohio by statute has established a collateral pooling system for financial institutions acting as public depositories. The public depositories must pledge qualified securities with a market value at least equal to 105 percent of the total amount of all public deposits to be secured by the collateral pool. The securities so pledged provide the equivalent of a deposit insurance fund. This approach protects all public entities against a single public depository collapse. The state has implemented collateral pools to minimize the interest penalty to public entities for protecting public deposits. The cash deposits are held in certificates of deposit and interest-bearing demand deposit and savings accounts.

B. Investments

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

Investment Type	Total Fair Value	Credit Rating	Investment Maturities: Less than 6 Months	6 Months to 1 Year	1 - 3 Years	3 - 5 Years	11-27 Years
FFCB	$ 816,552	AAA	35,547	41,162	489,295	250,548	0
FHLB	$ 4,701,937	AAA	247,192	463,241	1,258,418	2,733,086	0
FHLMC	$ 2,360,540	AAA	65,423	154,942	105,384	1,646,100	388,691
FNMA	$ 2,199,685	AAA	170,000	25,617	70,210	1,697,014	236,844
TVAP	$ 45,232	AAA	0	0	45,232	0	0
US TREASURY N/B	$ 35,534	n/a	35,534	0	0	0	0
STAR OHIO	$ 558,029	AAA	558,029	0	0	0	0
Money Market Funds	$ 1,745,232	Unrated	1,745,232	0	0	0	0
Total Investments	$ 12,462,741		$ 2,856,957	$ 684,962	$ 1,968,539	$ 6,326,748	$ 625,535

n/a – Obligations of the U.S. Government are explicitly guaranteed by the U.S. Government and are not considered to have credit risk.

Interest Rate Risk – Interest rate risk is the risk that an interest rate change could adversely affect an investment's fair value. State Regulations and City policy reduce exposure to declines in fair values by limiting the life of investments to five years. Although at the time of purchase the average life of some of the securities was under five years, certain investments identified above have exceeded the five year limit. The reporting of effective duration in the table above quantifies, to the fullest extent possible, the interest rate risk of the City's fixed income assets.

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments (Continued)

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a failure of a depository institution or counterparty to a transaction, the City will be unable to recover the value of deposits, investments, or collateral securities in the possession of an outside party. At December 31, 2009, the City's deposits and investments, including the collateral on lent securities, had no exposure to custodial credit risk. The City does not have a policy to limit custodial credit risk.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates between the U.S. Dollar and foreign currencies could adversely affect an investment's fair value. The City Investment policy does not allow the purchasing of foreign securities. The City had no exposure to foreign currency risk at fiscal year end.

Credit Risk – Credit risk is the risk that an issuer or counterparty to an investment will be unable to fulfill its obligations. The City Investment policy allows fund managers to invest in only the following Instruments: (1) Treasury Bills and Treasury Notes and Bonds; (2) Obligations of Federal Agencies and Instrumentalities; (3) Non Negotiable Interest Bearing Time Certificates of Deposit and Savings Accounts; (4) Bankers Acceptances of banks in top 100 based on asset size, or Ohio based banks with at least $2 billion in assets; (5) Commercial paper rated at least A-1/P-1; (6) Star Ohio; (7) No load money market mutual funds consisting exclusively of obligations listed in 5 and 6; (8) Repurchase Agreements under terms in the policy; (9) NOW accounts; (10) and insured obligations of the State of Ohio and its political subdivisions. As of December 31, 2009, 100% of the City's portfolio was invested in AAA rated securities.

Concentration of Credit Risk – Concentration of credit risk is the risk of inability to recover the value of deposits, investments, or collateral securities in the possession of an outside party caused by a lack of diversification. The City portfolio must me invested in more than one type of financial instrument, in more than one financial institution, and at different maturity lengths according to cash flow needs. At December 31, 2009, the City had no concentration of credit risk.

NOTE 4 - TAXES

A. Property Taxes

Property taxes consist of amounts levied against real and tangible property (used in business) located in the City. Real property taxes are levied each January 1 on the assessed value listed as of the prior January 1. Assessed values are established by the County Auditor at 35% of appraised market value. Property values are required to be updated every three years and revalued every six years. The last revaluation was completed in 2009.

NOTE 4 - TAXES (Continued)

A. Property Taxes (Continued)

The property tax calendar is as follows:

Levy date	January 1, 2008
Lien date	January 1, 2009
Tax bill mailed	January 27, 2009
First installment payment due	February 27, 2009
Second installment payment due	July 24, 2009

The assessed values upon which 2009 tax receipts were based, are as follows:

	Assessed Values January 1, 2008
Real Estate	$393,517,770
Tangible Personal	8,219,573
Total	$401,737,343

The County Treasurer collects property taxes on behalf of taxing districts in Greene County, including the City of Xenia. Property taxes may be paid in full on February 27th or one-half on February 27th and July 24th. The County Auditor remits to the City, in April and August, its portion of taxes collected.

Ohio law prohibits taxation of property in excess of $10.00 per $1,000 (10.0 mills) of assessed value without a vote of the citizens. Under current procedures, the City's share is $3.00 per $1,000 (3.0 mills) of assessed value. The City also receives an additional .2 mills to pay debt service for our general obligation bonds.

An additional property tax levy of 3.5 mills was renewed by a vote of the citizens of Xenia in November, 2009. The additional levy is for five years, to be assessed for tax-duplicate years 2009 to 20013, and collected in the fiscal years 2010 through 2014.

B. Income Tax

Effective January 1, 1992, the City income tax rate changed from 1.5% to 1.75% on all income earned within the City. In addition, City residents pay City tax on income earned outside the City; however, a credit of up to 1.5% is allowed for income taxes paid to other municipalities. Employers within the City withhold income tax on employee compensation and remit at least quarterly. Corporations and other individual taxpayers pay estimated taxes quarterly and file an annual declaration.

NOTE 5 – LOANS RECEIVABLE

The City operates two long-term enterprise fund loan programs (the Community Development Block Grant (CDBG) and Urban Development Action Grant (UDAG) revolving loan fund and the housing rehabilitation loan fund). Other loans receivable are held by the Xenia Economic Growth Corporation, a component unit of the City.

Loans receivable at December 31, 2009 were:

Loan Type	C.D.B.G Revolving Loan Fund	Housing Rehabilitation Loan Fund	Xenia Economic Growth Corp.
Down payment assistance loans	$0	$6,100	$0
Mortgage grants	0	53,850	0
Rehabilitation loans	0	109,691	0
Façade Loans	54,021	0	0
Homelessness Prevention Loans	0	19,632	0
Economic development loans	0	0	69,473
Total Loans receivable	$54,021	$189,273	$69,473

C.D.B.G. Revolving Loan Fund - In past years the City received Federal Community Development Block grants (CDBG) and Urban Development Action grants (UDAG) to provide low interest loans for economic and job development. The balance in this fund is from loan repayments and interest earned on the loan repayments. CDBG and UDAG regulations require the City to reinvest this balance in similar economic development loans or expenditures.

Loan Fund - In 1983, the City assumed the assets, liabilities and loan commitments of Xenia Environmental Neighborhood Improvement Association, Inc. (X.E.N.I.A., Inc.). X.E.N.I.A., Inc. provided mortgage grants and low or zero interest loans to encourage economic and neighborhood development. The City no longer issues mortgage grants or loans from this fund.

Housing Rehabilitation Loan Fund – In September of 2006 the City was awarded a Community Housing Improvement Program (CHIP) Grant in the amount of $556,000. The grant includes homelessness prevention, private rehabilitation, home or building repair, private rental rehab, fair housing, and general administration activities. The first expenditures related to this grant were made in 2007. The City was also awarded a $600,000 CHIP Grant in August, 1998 which ended in 2001. The program had similar activities to the 2006 grant as it offered deferred loans, direct low interest loans or a combination thereof with various payoff dates. Some delinquencies from previous housing rehabilitation programs remain outstanding.

NOTE 6 - TRANSFERS

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

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	$0	$247,000
Capital Improvements Fund	200,000	0
Other Governmental Funds	34,000	0
Total Governmental Funds	234,000	247,000
Enterprise Funds		
Other Enterprise Funds	13,000	183,082
Total Enterprise Funds	13,000	183,082
Total Transfers	$247,000	$430,082
Amount that Transfers out exceed Transfers in	$183,082	

There was a transfer of capital assets from the CDBG and UDAG Revolving Loan Enterprise Fund to the Governmental Activities capital assets in the amount of $183,082. This transaction was recorded as a transfer out in the Enterprise Funds but could not be recorded as a transfer in at the fund level for Governmental Funds. On the entity wide statements where capital assets are recognized the transfers balance. The transfer from the General Fund to Other Governmental Funds was to support operations in the Municipal Court Victim Fund. The transfer from the General Fund to the Capital Improvements Fund was to support future capital purchases. The transfer from the General Fund to the Other Enterprise Funds was to supplement operations in the Parking Revenue Fund.

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES

The following balances at December 31, 2009, represent due from/to other funds and advances to/from other funds:

	Advances to Other Funds	Advances from Other Funds
Governmental Funds:		
Capital Improvements Fund	$26,726	$0
Internal Service Funds:		
City Garage Fund	0	26,726

Advances to the Garage Fund are for the purpose of acquiring capital assets. The Advance is then paid back to the General Capital Improvement Fund as that asset depreciates.

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

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

Historical Cost:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Capital assets not being depreciated:				
Land	$16,154,777	$65,830	$0	$16,220,607
Construction in Progress	850,778	273,106	(850,778)	273,106
Subtotal	17,005,555	338,936	(850,778)	16,493,713
Capital assets being depreciated:				
Land improvements	1,129,024	134,221	0	1,263,245
Buildings and improvements	5,948,254	561,267	0	6,509,521
Machinery and Equipment	7,840,844	992,675	0	8,833,519
Infrastructure	13,819,509	1,282,783	(36,345)	15,065,947
Subtotal	28,737,631	2,970,946	(36,345)	31,672,232
Total Cost	$45,743,186	$3,309,882	($887,123)	$48,165,945

Accumulated Depreciation:

Class	Restated December 31, 2008	Additions	Deletions	December 31, 2009
Land improvements	($625,847)	($41,152)	$0	($666,999)
Buildings and improvements	(2,421,991)	(156,230)	0	(2,578,221)
Machinery and Equipment	(3,891,988)	(550,680)	0	(4,442,668)
Infrastructure	(4,891,814)	(361,292)	21,049	(5,232,057)
Total Depreciation	($11,831,640)	($1,109,354) *	$21,049	($12,919,945)
Net Value:	$33,911,546			$35,246,000

* Depreciation expenses were charged to governmental functions as follows:

General Government	($195,456)
Public Safety	(352,567)
Highways and Streets	(448,735)
Community Development	(14,397)
Recreation	(95,390)
Health	(2,809)
Total Depreciation Expense recorded within the Governmental Activities	(1,109,354)

NOTE 8 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2009:

Historical Cost:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Capital assets not being depreciated:				
Land	$484,280	$0	$0	$484,280
Construction in Progress	611,240	222,546	(611,240)	222,546
Subtotal	1,095,520	222,546	(611,240)	706,826
Capital assets being depreciated:				
Land improvements	411,297	155,701	(118,001)	448,997
Buildings and improvements	8,343,406	29,341	(101,836)	8,270,911
Machinery and Equipment	50,226,085	1,251,623	(214,430)	51,263,278
Total Cost	$60,076,308	$1,659,211	($1,045,507)	$60,690,012

Accumulated Depreciation:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Land Improvements	($263,212)	($8,875)	$0	($272,087)
Buildings and Improvements	(4,629,908)	(208,538)	76,266	(4,762,180)
Machinery and Equipment	(26,526,700)	(1,359,453)	174,919	(27,711,234)
Total Depreciation	($31,419,820)	($1,576,866)	$251,185	($32,745,501)
Net Value:	$28,656,488			$27,944,511

C. Component Unit (XEGC) Capital Assets

Summary by Category at December 31, 2009:

Historical Cost:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Capital assets being depreciated:				
Machinery and Equipment	$31,842	$0	$0	$31,842
Total Cost	$31,842	$0	$0	$31,842

Accumulated Depreciation:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Machinery and Equipment	($27,534)	($973)	$0	($28,507)
Total Depreciation	($27,534)	($973)	$0	($28,507)
Net Value:	$4,308			$3,335

NOTE 9 – DEFINED BENEFIT PENSION PLANS

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

A. Ohio Public Employees Retirement System (the "Ohio PERS")

The following information was provided by the Ohio PERS to assist the City in complying with GASB Statements No. 45, "*Accounting and Financial Reporting by Employers for Post-employment Benefits other than Pension*"; No. 27, "*Accounting for Pensions by State and Local Government Employers*"; and No. 12, "*Disclosure of Information on Post-employment Benefits other than Pension Benefits by State and Local Governmental Employers*".

All employees of the City, except full-time uniformed police officers and full-time firefighters, participate in one of the three pension plans administered by the Ohio PERS:

1. The Traditional Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.

2. The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.

3. The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the Traditional Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements and required supplementary information. Interested parties may obtain a copy by making a written request to OPERS at 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2009, member and employer contribution rates were consistent across all three plans (TP, MD and CO). Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan.

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (the "Ohio PERS") (Continued)

The 2009 member contribution rate for City employees was 10.00% of covered payroll. The 2009 employer contribution rate for local government employer units was 14.00%, of covered payroll which is the maximum contribution rate set by State statutes. Employer contribution rates are actuarially determined. A portion of the City's contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for 2009, from January 1 through March 31, 2009 7.0% of annual covered salary was the portion used to fund pension obligations, and from April 1 through December 31, 2009 8.5% of annual covered salary was the portion used to fund pension obligations. The City's contributions to OPERS for the years ended December 31, 2009, 2008 and 2007 were $552,262, $479,455, and $546,690, respectively, which were equal to the required contributions for each year.

B. Ohio Police and Fire Pension Fund (the "OP&F Fund")

All City full-time police officers and full-time firefighters participate in the OP&F Fund, a cost-sharing multiple-employer defined benefit pension plan. The OP&F Fund provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Contribution requirements and benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. The Ohio Police and Fire Pension Fund issues a stand-alone financial report that includes financial information and required supplementary information for the OP&F Fund. Interested parties may obtain a copy by making a written request to OP&F, 140 East Town Street, Columbus, Ohio 43215-5164 or by calling (614) 228-2975.

Plan members are required to contribute 10.0% of their annual covered salary, while employers are required to contribute 19.5% and 24.0% respectively for police officers and firefighters. A portion of the City's contribution is used to fund pension obligations with the remainder being used to fund healthcare benefits. For 2009, 12.75% of annual covered salary for police and 17.25% of annual covered salary for firefighters, respectively, were the portions used to fund pension obligations. The City's contributions to the OP&F Fund for the years ending December 31, 2009, 2008, and 2007 were $380,855, $384,118 and $369,536 for police and $452,462, $454,901 and $319,817 for firefighters, respectively, which were equal to the required contributions for each year.

NOTE 10 – POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System ("OPERS")

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

NOTE 10 – POSTEMPLOYMENT BENEFITS (Continued)

A. Ohio Public Employees Retirement System ("OPERS") (Continued)

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

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

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in chapter 145 of the ORC.

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

Funding Policy - The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the Ohio PERS. A portion of each employer's contribution to the Ohio PERS is set aside for the funding of post retirement health care benefits. Employer Contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, local government employers contributed at a rate of 14% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14% of covered payroll for local government employers. Active members do not make contributions to OPEB plan.

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

The City's Contributions for health care to the OPERS for the years ending December 31,2009, 2008, and 2007 were $396,343, $479,454, and $360,095, respectively, which were equal to the required contributions for each year.

NOTE 10 – POSTEMPLOYMENT BENEFITS (Continued)

A. Ohio Public Employees Retirement System ("OPERS") (Continued)

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

B. Ohio Police and Fire Fund ("OP&F")

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

OP&F provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

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

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

Funding Policy – The ORC provides for contribution requirements of the participating employers and of plan members to the OP&F. Participating Employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5% and 24.0% of covered payroll for police and fire employers, respectively. The ORC states the employer contribution may not exceed 19.5 % of covered payroll for police and 24% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

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

NOTE 10 – POSTEMPLOYMENT BENEFITS (Continued)

B. Ohio Police and Fire Fund ("OP&F") (Continued)

The City's Contributions for health care to the OP&F for the years ending December 31, 2009, 2008, and 2007, were $201,492, $203,357, and $195,636 for police and $176,831, $178,005, and $282,191 for firefighters, respectively, which were equal to the required contributions for each year.

NOTE 11 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

Long-term debt and other long-term obligations of the City at December 31, 2009 were as follows:

			Balance December 31, 2008	Additions	(Reductions)	Balance December 31, 2009	Due Within One Year
Business-Type Activities:							
Loans Payable:							
3.04%	Sewer Loan Payable	1993	$518,946	$0	($167,793)	$351,153	$172,932
2.79%	Sewer Loan Payable	1999	4,911,083	0	(367,692)	4,543,391	378,022
	Total Loans Payable		5,430,029	0	(535,485)	4,894,544	550,954
Capital Leases			1,697,182	0	(89,451)	1,607,731	93,504
Landfill Liability			1,053,034	21,018	(52,182)	1,021,870	85,156
Compensated Absences			418,116	415,520	(418,116)	415,520	69,110
Total Business Type Activities			$8,598,361	$436,538	($1,095,234)	$7,939,665	$798,724
Governmental Activities Long-Term Debt:							
4.70 - 5.75%							
General Obligation Bond Payable		2000	$1,005,000	$0	($60,000)	$945,000	$65,000
Capital Leases Payable			1,772,837	190,080	(373,108)	1,589,809	378,366
Compensated Absences			1,626,007	1,601,673	(1,626,007)	1,601,673	193,487
Total Governmental Activities			$4,403,844	$1,791,753	($2,059,115)	$4,136,482	$636,853

NOTE 11 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

A. Principal and Interest Requirements

Principal and Interest requirements to retire long-term obligations outstanding at December 31, 2009 are as follows:

	General Obligation Bond		Sewer Loans Payable	
Years	Principal	Interest	Principal	Interest
2010	$65,000	$52,323	$550,955	$133,513
2011	70,000	48,588	566,861	117,606
2012	70,000	44,563	399,561	102,603
2013	75,000	40,394	410,787	91,378
2014	80,000	35,938	422,328	79,837
2015	85,000	31,194	434,193	67,972
2016-2020	500,000	74,750	2,109,859	149,880
Totals	$945,000	$327,750	$4,894,544	$742,789

B. General Obligation Bond

In 2000, the City issued $1,400,000 of general obligations bonds to fund street improvements in our Industrial park and to pay off our unfunded police and fire pension liability. The bonds mature at different times and rates over a 20-year period. The City received a discount from the Police and Fire Pension Fund for paying off the unfunded police and fire pension obligation. The discount combined with the refinancing through the issuance of general obligation bonds will result in a projected cash savings of over $420,000 and a projected present value savings of over $86,000.

C. Conduit Debt

On June 22, 2007, Xenia City Council approved the City to act as a conduit issuer of Legacy Village Healthcare Facilities, Inc. tax-exempt lease obligations to refund debt issued for the construction of an assisted living facility located within the City of Xenia. The City's involvement allowed Legacy Village to be given tax-exempt status thus making them eligible for a lower interest rate for financing.

A master lease-purchase and sub-lease agreement was executed in an amount not to exceed $2,500,000 by Fifth Third Bank as lessor, the City of Xenia as lessee, and Legacy Village Healthcare Facilities, Inc. as Sub lessee. The final amount of the conduit debt is $2,090,050. These lease obligations are payable solely from revenue sources provided by Legacy Village and does not pledge the full faith and credit of the City nor impact the City's debt limitations.

As of December 31, 2009, this is the only conduit debt outstanding.

NOTE 12 – LEASES

A. Capital Leases

Under capital leases the City has leases for a medic units, a ladder truck, a fire pumper, a communication center, a building security system, an HVAC system, automated meter reading upgrades, Self Contained Breathing Apparatus, and two leases for upgrades to the phone system. The cost of these capital leases are related to Governmental Activities capital assets with the exception of the automated meter reading project which can be attributed to the Business Activities. The related liabilities are included in amounts due within one year and amounts due in more than one year. The original cost of the assets acquired under capital lease was $4,503,840 and the book value at December 31, 2009 was $3,197,540. The following is a schedule of future minimum lease payments under the capital leases together with the present value of the net minimum lease payments as of December 31, 2009:

Year Ending December 31,	Governmental Activities	Business Type Activities
2010	$431,240	$164,515
2011	409,348	164,515
2012	409,348	164,516
2013	257,428	164,516
2014	113,847	164,516
2015-2019	140,025	822,577
2020-2022	0	493,546
Minimum Lease Payments	1,761,236	2,138,701
Less amount representing interest at the City's incremental borrowing rate of interest	(171,427)	(530,970)
Present value of minimum lease payments	$1,589,809	$1,607,731

B. Operating Leases

The City leases office space, machinery and equipment, janitorial and cleaning services and parking lots under operating agreements that expire at various dates through 2013. Payments on operating leases were $111,808.24 during 2009. The following is a schedule of future minimum rental payments of non-cancellable operating leases:

Year Ending December 31,	Amount
2010	34,684
2011	1,697
2012	1697
2013	848

NOTE 13 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

In 1991, the City stopped accepting waste at the City of Xenia Landfill. EPA required the City to place a final cover on the landfill site as well as perform certain maintenance and monitoring functions at the site for thirty years after closure. At December 31, 2009 the City's accrued liability (per GASB 18) for post-closure costs related to the closed City landfill is $1,021,870. These costs are funded by a component of the city Sanitation rate. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables.

NOTE 14 - RISK MANAGEMENT

The City of Xenia is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the City of Xenia participates in the Ohio Government Risk Management Plan. This program is a fully reinsured product that provides for 100% "transfer" of risk. Members do not retain or share any risk. There were no significant reductions in insurance coverage in any category of risk over the prior year. The amount of any settlements has not exceeded insurance coverage over the past three years.

NOTE 15 - CONTINGENCIES

The City is defendant in various court actions, but it is either covered by insurance or the amount involved is not material in relation to the financial statements.

The City participates in several federally assisted programs (principally Community Development Block Grants and Urban Development Action Grants) which are subject to program compliance audits by the grantors or their representatives. The grantor agencies, at their option, may perform economy and efficiency audits, program results audits or conduct monitoring visits. Such audits and visits could lead to reimbursement to the grantor agencies. Management believes such reimbursements, if any, would not be material.

NOTE 16 – COMPLIANCE AND ACCOUNTABILITY

A. Fund Deficit

The fund deficit at December 31, 2009 of $201,977 in the Issue II Fund (capital projects fund), is the result of recording modified accrual entries in the individual fund balance sheet. The General Fund provides transfers, upon City Council's approval when cash is required not when accruals occur.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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

Nonmajor Governmental Funds

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Recreation Special Fund
To account for specific recreation activities funded by fees.

Indigent Driver Alcohol Treatment Fund
To account for fine monies collected under DUI and driving under license suspension offenses cited under state law. The purpose of the fund is to provide funding for an indigent driver treatment program.

Law Enforcement and Education Fund
To account for fine monies collected under DUI offenses cited under state law. The purpose of the fund is to fund costs incurred while enforcing DUI laws and educate the public concerning DUI.

State Route Repair Fund
Required by State law to account for that portion of gasoline tax and motor vehicle license fees designated for maintenance of State highways within the City.

City Motor Vehicle License Tax Fund
To account for specific local street repairs approved by the City and funded by the permissive municipal motor vehicle license tax.

County Motor Vehicle License Tax Fund
To account for specific major street repairs approved by Greene County, Ohio and funded by the permissive County motor vehicle license tax.

Special Miscellaneous Improvements Fund
To account for revenues from lease of the Xenia Towne Square. Restricted by local ordinance for permanent improvements.

Tax Increment Equivalent Fund
To account for State payments in lieu of property taxes in the Urban Renewal Zone (Xenia Towne Square). Restricted by State law and local ordinance for improvements other than those directly benefiting the Urban Renewal zone.

(Continued)

Special Revenue Funds

Law Enforcement Fund

To account for the proceeds from sales of contraband seized during arrests on felony charges.

Drug Law Enforcement Fund

To account for drug offenses, fines and bond forfeitures.

Municipal Court Victim Fund

To account for revenues and expenditures related to the special fee assessed and collected by the Court to provide funding for the Victim Advocate Program for Xenia Municipal Court.

Debt Service Fund

Debt Service Fund

This fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

Capital Projects Funds

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

Municipal Court Capital Improvements Fund

This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment associated with the municipal court. This fund was established during 1991.

Issue II Fund

This fund is used to account for revenues and expenditures related to Issue II money which is used for infrastructure projects funded and approved by the State of Ohio Public Works Commission. This fund was established during 1989.

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and cash equivalents	$ 302,121	$ 7,437	$ 107,166	$ 416,724
Cash with fiscal agent	61,522	0	0	61,522
Investments	1,072,138	26,394	380,298	1,478,830
Receivables:				
Taxes, including interest, penalties and liens	245,000	76,719	0	321,719
Intergovernmental	433,486	0	0	433,486
Accounts	66,542	0	0	66,542
Accrued interest	8,509	195	3,507	12,211
Grants	46,106	0	0	46,106
Prepaid items	35,644	0	24,348	59,992
Total Assets	$ 2,271,068	$ 110,745	$ 515,319	$ 2,897,132
Liabilities:				
Accounts payable	$ 329	$ 0	$ 205,788	$ 206,117
Accrued payroll	8,761	0	0	8,761
Due to other Funds	68,000	0	0	68,000
Deferred revenue	577,465	76,774	990	655,229
Total Liabilities	654,555	76,774	206,778	938,107
Fund Balances:				
Reserved for:				
Encumbrances	94,174	0	62,973	157,147
Prepaid items	35,644	0	24,348	59,992
Debt service	0	33,971	0	33,971
Unreserved and undesignated in:				
Special revenue funds	1,486,695	0	0	1,486,695
Capital projects funds	0	0	221,220	221,220
Total Fund Balances	1,616,513	33,971	308,541	1,959,025
Total Liabilities and Funds Balances	$ 2,271,068	$ 110,745	$ 515,319	$ 2,897,132

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Other local taxes	$ 157,286	$ 70,492	$ 0	$ 227,778
State shared taxes and permits	378,530	15,746	0	394,276
Intergovernmental grants	96,311	0	0	96,311
Fines, costs, forfeitures, licenses and permits	106,013	0	77,270	183,283
Miscellaneous receipts and reimbursements, including interest	222,539	862	35,739	259,140
Total Revenue	960,679	87,100	113,009	1,160,788
Expenditures:				
Current:				
General government	603,724	0	0	603,724
Public safety	32,477	468	0	32,945
Highways and streets	48,961	461	0	49,422
Recreation	2,393	0	0	2,393
Capital outlay	520,077	0	418,493	938,570
Debt service:				
Principal retirement	19,800	40,200	20,667	80,667
Interest and fiscal charges	18,355	37,266	3,974	59,595
Total Expenditures	1,245,787	78,395	443,134	1,767,316
Excess (deficiency) of revenues over expenditures	(285,108)	8,705	(330,125)	(606,528)
Other financing sources (uses):				
Transfers in	34,000	0	0	34,000
Total other financing sources (uses)	34,000	0	0	34,000
Net change in fund balances	(251,108)	8,705	(330,125)	(572,528)
Fund Balances at Beginning of Year	1,867,621	25,266	638,666	2,531,553
Fund Balances End of Year	$ 1,616,513	$ 33,971	$ 308,541	$ 1,959,025

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Recreation Special	Indigent Driver Alcohol Treatment	Law Enforcement and Education	State Route Repair	City Motor Vehicle License Tax
Assets:					
Cash and cash equivalents	$ 640	$ 71,922	$ 9,011	$ 20,966	$ 20,965
Cash with fiscal agent	0	0	0	0	59,986
Investments	2,270	255,229	31,975	74,402	74,396
Receivables:					
Taxes, including interest, penalties and liens	0	0	0	0	0
Intergovernmental	0	0	0	41,470	88,072
Accounts	0	0	0	0	0
Accrued interest	0	2,180	262	534	725
Grants	0	0	0	0	0
Prepaid items	0	25,000	0	144	0
Total Assets	$ 2,910	$ 354,331	$ 41,248	$ 137,516	$ 244,144
Liabilities:					
Accounts payable	$ 0	$ 0	$ 0	$ 242	$ 0
Accrued payroll	0	0	0	0	0
Due to other Funds	0	0	0	0	0
Deferred revenue	0	615	74	26,636	58,945
Total Liabilities	0	615	74	26,878	58,945
Fund Balances:					
Reserved for:					
Encumbrances	0	0	0	35,515	0
Prepaid items	0	25,000	0	144	0
Unreserved and undesignated	2,910	328,716	41,174	74,979	185,199
Total Fund Balances	2,910	353,716	41,174	110,638	185,199
Total Liabilities and Funds Balances	$ 2,910	$ 354,331	$ 41,248	$ 137,516	$ 244,144

County Motor Vehicle License Tax	Special Miscellaneous Improvements	Tax Increment Equivalent	Law Enforcement	Drug Law Enforcement	Municipal Court Victim	Total Nonmajor Special Revenue Funds
$ 35	$ 6,214	$ 35,385	$ 127,969	$ 7,812	$ 1,202	$ 302,121
1,536	0	0	0	0	0	61,522
124	22,051	125,572	454,131	27,723	4,265	1,072,138
0	0	245,000	0	0	0	245,000
303,944	0	0	0	0	0	433,486
66,542	0	0	0	0	0	66,542
20	0	0	4,510	196	82	8,509
0	0	0	0	0	46,106	46,106
0	0	0	5,500	5,000	0	35,644
$ 372,201	$ 28,265	$ 405,957	$ 592,110	$ 40,731	$ 51,655	$ 2,271,068
$ 0	$ 0	$ 0	$ 22	$ 0	$ 65	$ 329
0	1,085	0	836	0	6,840	8,761
68,000	0	0	0	0	0	68,000
205,978	0	245,000	1,273	55	38,889	577,465
273,978	1,085	245,000	2,131	55	45,794	654,555
24,123	27	0	34,500	0	9	94,174
0	0	0	5,500	5,000	0	35,644
74,100	27,153	160,957	549,979	35,676	5,852	1,486,695
98,223	27,180	160,957	589,979	40,676	5,861	1,616,513
$ 372,201	$ 28,265	$ 405,957	$ 592,110	$ 40,731	$ 51,655	$ 2,271,068

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

	Recreation Special	Indigent Driver Alcohol Treatment	Law Enforcement and Education	State Route Repair	City Motor Vehicle License Tax
Revenues:					
Other local taxes	$ 0	$ 0	$ 0	$ 0	$ 0
State shared taxes and permits	0	0	0	78,166	167,768
Intergovernmental grants	0	0	0	0	0
Fines, costs, forfeitures, licenses and permits	0	32,493	1,776	0	0
Miscellaneous receipts and reimbursements, including interest	2,409	8,222	973	1,960	3,751
Total Revenue	2,409	40,715	2,749	80,126	171,519
Expenditures:					
Current:					
General government	0	50,000	0	0	0
Public safety	0	0	611	0	0
Highways and streets	0	0	0	48,961	0
Recreation	2,393	0	0	0	0
Capital outlay	0	0	0	0	162,353
Debt service:					
Principal retirement	0	0	0	0	19,800
Interest and fiscal charges	0	0	0	0	18,355
Total Expenditures	2,393	50,000	611	48,961	200,508
Excess (deficiency) of revenues over expenditures	16	(9,285)	2,138	31,165	(28,989)
Other financing sources (uses):					
Transfers in	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund Balances	16	(9,285)	2,138	31,165	(28,989)
Fund Balances at Beginning of Year	2,894	363,001	39,036	79,473	214,188
Fund Balances End of Year	$ 2,910	$ 353,716	$ 41,174	$ 110,638	$ 185,199

County Motor Vehicle License Tax	Special Miscellaneous Improvements	Tax Increment Equivalent	Law Enforcement	Drug Law Enforcement	Municipal Court Victim	Total Nonmajor Special Revenue Funds
$ 0	$ 0	$ 157,286	$ 0	$ 0	$ 0	$ 157,286
132,596	0	0	0	0	0	378,530
0	0	0	0	0	96,311	96,311
0	0	0	0	16,131	55,613	106,013
66,710	73,341	(558)	64,642	752	337	222,539
199,306	73,341	156,728	64,642	16,883	152,261	960,679
0	198,995	149,172	0	0	205,557	603,724
0	0	0	21,366	10,500	0	32,477
0	0	0	0	0	0	48,961
0	0	0	0	0	0	2,393
108,473	16,220	0	233,031	0	0	520,077
0	0	0	0	0	0	19,800
0	0	0	0	0	0	18,355
108,473	215,215	149,172	254,397	10,500	205,557	1,245,787
90,833	(141,874)	7,556	(189,755)	6,383	(53,296)	(285,108)
0	0	0	0	0	34,000	34,000
0	0	0	0	0	34,000	34,000
90,833	(141,874)	7,556	(189,755)	6,383	(19,296)	(251,108)
7,390	169,054	153,401	779,734	34,293	25,157	1,867,621
$ 98,223	$ 27,180	$ 160,957	$ 589,979	$ 40,676	$ 5,861	$ 1,616,513

Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	Municipal Court Capital Improvements	Issue II	Total Nonmajor Capital Projects Funds
Assets:			
Cash and cash equivalents	$ 106,964	$ 202	$ 107,166
Investments	379,584	714	380,298
Receivables:			
Accrued interest	3,507	0	3,507
Prepaid items	24,348	0	24,348
Total Assets	$ 514,403	$ 916	$ 515,319
Liabilities:			
Accounts payable	$ 2,895	$ 202,893	$ 205,788
Deferred revenue	990	0	990
Total Liabilities	3,885	202,893	206,778
Fund Balances:			
Reserved for:			
Encumbrances	13,938	49,035	62,973
Prepaid items	24,348	0	24,348
Unreserved and undesignated	472,232	(251,012)	221,220
Total Fund Balances	510,518	(201,977)	308,541
Total Liabilities and Funds Balances	$ 514,403	$ 916	$ 515,319

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

	Municipal Court Capital Improvements	Issue II	Total Nonmajor Capital Projects Funds
Revenues:			
Fines, costs, forfeitures, licenses and permits	77,270	0	77,270
Miscellaneous receipts and reimbursements, including interest	35,743	(4)	35,739
Total Revenue	113,013	(4)	113,009
Expenditures:			
Capital outlay	215,600	202,893	418,493
Debt service:			
Principal retirement	20,667	0	20,667
Interest and fiscal charges	3,974	0	3,974
Total Expenditures	240,241	202,893	443,134
Net change in fund balances	(127,228)	(202,897)	(330,125)
Fund Balances at Beginning of Year	637,746	920	638,666
Fund Balances End of Year	$ 510,518	$ (201,977)	$ 308,541

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	$ 8,997,000	$ 8,997,000	$ 8,263,561	$ (733,439)
Other Local Taxes	1,530,000	1,530,000	1,446,290	(83,710)
State Shared Taxes and Permits	2,068,588	2,166,103	1,885,561	(280,542)
Intergovernmental Grants	224,029	249,179	183,915	(65,264)
Charges for Services	1,761,300	1,766,850	1,707,297	(59,553)
Fines, Costs, Forfeitures, Licenses and Permits	1,262,330	1,297,580	1,208,951	(88,629)
Miscellaneous Receipts and Reimbursments, Including Interest	384,846	450,971	400,834	(50,137)
Total Revenues	16,228,093	16,457,683	15,096,409	(1,361,274)
Expenditures:				
General Government:				
City Council and General Government:				
Personnel Services	33,660	33,660	32,314	1,346
General Operating Expenses	15,450	15,450	10,945	4,505
Contractual Services	131,468	147,487	130,270	17,217
Materials and Supplies	4,800	4,840	1,753	3,087
Contributions	73,866	86,866	86,866	0
Total City Council and General Government	259,244	288,303	262,148	26,155
Municipal Court:				
Personnel Services	1,370,258	1,370,258	1,313,030	57,228
General Operating Expenses	17,964	18,014	12,515	5,499
Contractual Services	148,518	152,092	118,612	33,480
Materials and Supplies	23,121	25,875	21,253	4,622
Contributions	52,621	52,621	25,159	27,462
Total Municipal Court	1,612,482	1,618,860	1,490,569	128,291
City Law Department:				
Personnel Services	172,319	172,319	141,811	30,508
General Operating Expenses	3,025	3,025	2,175	850
Contractual Services	13,575	14,003	12,679	1,324
Materials and Supplies	5,125	5,621	4,466	1,155
Total City Law Department	194,044	194,968	161,131	33,837

(Continued)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
City Manager's Office:				
Personnel Services	115,415	119,915	113,602	6,313
General Operating Expenses	11,900	11,900	2,222	9,678
Contractual Services	9,385	9,420	5,518	3,902
Materials and Supplies	8,100	8,100	3,023	5,077
Total City Manager's Office	144,800	149,335	124,365	24,970
Personnel Office:				
Personnel Services	21,641	21,641	18,102	3,539
General Operating Expenses	4,805	5,455	1,384	4,071
Contractual Services	53,200	52,706	23,299	29,407
Materials and Supplies	10,804	11,009	5,274	5,735
Total Personnel Office	90,450	90,811	48,059	42,752
Finance Office:				
Personnel Services	74,123	76,523	76,042	481
General Operating Expenses	960	960	649	311
Contractual Services	63,944	64,757	54,071	10,686
Materials and Supplies	8,820	9,547	5,948	3,599
Total Finance Office	147,847	151,787	136,710	15,077
Income Tax:				
Personnel Services	257,262	262,262	258,596	3,666
General Operating Expenses	5,443	5,043	2,318	2,725
Contractual Services	52,903	63,313	48,906	14,407
Materials and Supplies	13,421	12,788	6,667	6,121
Total Income Tax	329,029	343,406	316,487	26,919
Municipal Building and General Services:				
Contractual Services	184,171	186,277	162,250	24,027
Materials and Supplies	7,075	8,863	5,604	3,259
Total Municipal Building and General Services	191,246	195,140	167,854	27,286

(Continued)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Data Processing:				
Personnel Services	43,569	44,769	40,720	4,049
General Operating Expenses	4,750	3,650	2,320	1,330
Contractual Services	131,964	133,375	126,685	6,690
Materials and Supplies	23,700	23,885	15,676	8,209
Total Data Processing	203,983	205,679	185,401	20,278
Clerk of City Council:				
Personnel Services	26,752	26,752	24,118	2,634
General Operating Expenses	235	235	0	235
Contractual Services	25,031	24,761	14,672	10,089
Materials and Supplies	3,925	5,439	4,593	846
Total Clerk of City Council	55,943	57,187	43,383	13,804
Volunteer Program:				
General Operating Expenses	3,225	3,225	0	3,225
Contractual Services	690	690	0	690
Materials and Supplies	1,800	1,800	343	1,457
Total Volunteer Program	5,715	5,715	343	5,372
Public Affairs & CATV:				
Personnel Services	1,264	1,464	1,395	69
General Operating Expenses	1,300	1,300	1,273	27
Contractual Services	5,100	7,900	7,280	620
Materials and Supplies	6,000	5,200	1,955	3,245
Total Public Affairs & CATV	13,664	15,864	11,903	3,961
Total General Government	3,248,447	3,317,055	2,948,353	368,702
Violence Against Women Grant:				
Personnel Services	87,480	93,880	92,210	1,670
Contractual Services	1,800	1,800	1,700	100
Total Violence Against Women Grant	89,280	95,680	93,910	1,770

(Continued)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Police:				
Personnel Services	4,686,667	4,715,168	4,608,086	107,082
General Operating Expenses	67,400	64,935	17,796	47,139
Contractual Services	444,505	439,829	307,761	132,068
Materials and Supplies	105,275	113,607	78,698	34,909
Total Police	5,303,847	5,333,539	5,012,341	321,198
Communications:				
Personnel Services	1,177,786	1,177,786	1,153,793	23,993
General Operating Expenses	5,300	5,300	1,770	3,530
Contractual Services	143,167	144,879	91,236	53,643
Materials and Supplies	33,475	33,475	15,160	18,315
Capital Outlay	78,833	78,833	72,263	6,570
Total Communications	1,438,561	1,440,273	1,334,222	106,051
D.A.R.E. Program				
Personal Services	85,980	91,180	88,614	2,566
Total D.A.R.E. Program	85,980	91,180	88,614	2,566
Fire:				
Personnel Services	4,083,032	4,170,531	4,071,476	99,055
General Operating Expenses	33,935	21,345	12,012	9,333
Contractual Services	377,670	385,978	318,845	67,133
Materials and Supplies	132,073	152,461	124,996	27,465
Total Fire	4,626,710	4,730,315	4,527,329	202,986
Civil Defense:				
Personnel Services	33,678	37,678	35,057	2,621
General Operating Expenses	3,245	691	691	0
Contractual Services	37,792	41,534	32,854	8,680
Materials and Supplies	2,815	1,715	101	1,614
Total Civil Defense	77,530	81,618	68,703	12,915

(Continued)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineering:				
Personnel Services	47,760	66,760	66,552	208
General Operating Expenses	2,350	2,188	846	1,342
Contractual Services	54,298	61,740	36,244	25,496
Materials and Supplies	6,050	5,898	2,775	3,123
Total Engineering	110,458	136,586	106,417	30,169
Construction Inspection:				
Personnel Services	37,013	37,013	35,224	1,789
General Operating Expenses	2,200	2,200	204	1,996
Contractual Services	10,538	10,612	6,630	3,982
Materials and Supplies	3,700	3,728	560	3,168
Total Construction Inspection	53,451	53,553	42,618	10,935
Total Public Safety	11,825,817	12,002,744	11,281,125	721,619
Property Maintenance:				
Personnel Services	30,102	30,802	30,329	473
General Operating Expenses	695	695	240	455
Contractual Services	44,230	44,396	21,927	22,469
Materials and Supplies	3,058	3,046	476	2,570
Total Property Maintenance	78,085	78,939	52,972	25,967
Total Health	78,085	78,939	52,972	25,967
Highways and Streets:				
Street Lighting:				
Contractual Services	291,000	291,035	273,115	17,920
Total Highways and Streets	291,000	291,035	273,115	17,920
Community Development:				
Neighborhood Services:				
Personnel Services	136,062	157,862	148,082	9,780
General Operating Expenses	3,120	2,860	717	2,143
Contractual Services	20,767	26,380	20,371	6,009
Materials and Supplies	2,934	4,047	3,089	958
Total Neighborhood Services	162,883	191,149	172,259	18,890

(Continued)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Planning:				
Personnel Services	114,638	114,638	95,153	19,485
General Operating Expenses	4,280	4,129	1,473	2,656
Contractual Services	39,206	40,223	31,668	8,555
Materials and Supplies	4,500	3,778	939	2,839
Total Planning	162,624	162,768	129,233	33,535
Total Community Development	325,507	353,917	301,492	52,425
Recreation:				
Parks and Recreation:				
Personnel Services	118,953	118,953	100,986	17,967
General Operating Expenses	2,370	2,220	122	2,098
Contractual Services	31,916	31,969	12,426	19,543
Materials and Supplies	19,360	19,367	3,751	15,616
Total Parks and Recreation	172,599	172,509	117,285	55,224
Xenia Station:				
Personnel Services	63,658	63,658	51,840	11,818
General Operating Expenses	0	35	7	28
Contracual Services	12,390	15,265	14,400	865
Materials and Supplies	7,475	5,513	2,147	3,366
Total Xenia Station	83,523	84,471	68,394	16,077
Farmers Market:				
Contractual Services	3,150	3,150	3,150	0
Materials and Supplies	800	800	0	800
Total Farmers Market	3,950	3,950	3,150	800

(Continued)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Park Maintenance:				
Personnel Services	75,715	75,716	71,017	4,699
General Operating Expenses	750	1,110	774	336
Contractual Services	74,444	75,418	65,558	9,860
Materials and Supplies	40,525	40,570	12,172	28,398
Total General Park Maintenance	191,434	192,814	149,521	43,293
Total Recreation	451,506	453,744	338,350	115,394
Total Expenditures	16,220,362	16,497,434	15,195,407	1,302,027
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,731	(39,751)	(98,998)	(59,247)
Other Financing Sources (Uses):				
Transfers Out	(172,000)	(572,000)	(247,000)	325,000
Advances In	635,075	635,075	143,926	(491,149)
Advances Out	(491,149)	(559,149)	(68,000)	491,149
Total Other Financing Sources (Uses)	(28,074)	(496,074)	(171,074)	325,000
Net Change in Fund Balance	(20,343)	(535,825)	(270,072)	265,753
Fund Balance at Beginning of Year	2,616,710	2,616,710	2,616,710	0
Prior Year Encumbrances	199,290	199,290	199,290	0
Fund Balance at End of Year	$ 2,795,657	$ 2,280,175	$ 2,545,928	$ 265,753

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 1,033,208	$ 1,033,208	$ 967,151	$ (66,057)
Intergovernmental Grants	131,938	131,938	120,919	(11,019)
Charges for Services	1,000	5,000	4,120	(880)
Miscellaneous Receipts and Reimbursements, Including Interest	63,587	63,937	52,057	(11,880)
Total Revenues	1,229,733	1,234,083	1,144,247	(89,836)
Expenditures:				
Highways and Streets - Current:				
Personnel Services	820,796	830,696	804,403	26,293
General Operating	1,553	1,553	274	1,279
Contractual Services	207,815	199,387	144,212	55,175
Materials and Supplies	247,749	249,579	181,446	68,133
Non-governmental	5,000	14,120	14,120	0
Total Expenditures	1,282,913	1,295,335	1,144,455	150,880
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,180)	(61,252)	(208)	61,044
Other Financing Sources (Uses):				
Transfers In	100,000	100,000	0	(100,000)
Total Other Financing Sources (Uses)	100,000	100,000	0	(100,000)
Net Change in Fund Balance	46,820	38,748	(208)	(38,956)
Fund Balance at Beginning of Year	63,708	63,708	63,708	0
Prior Year Encumbrances	28,394	28,394	28,394	0
Fund Balance at End of Year	$ 138,922	$ 130,850	$ 91,894	$ (38,956)

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 50,000	$ 50,000	$ 45,189	$ (4,811)
Intergovernmental Grants	731,030	1,006,908	669,954	(336,954)
Charges for Services	10,500	10,600	445	(10,155)
Miscellaneous Receipts and Reimbursements Including Interest	286,935	308,285	221,685	(86,600)
Total Revenues	1,078,465	1,375,793	937,273	(438,520)
Expenditures:				
Capital Outlay:				
Contractual Services	463,644	794,571	348,255	446,316
Materials and Supplies	157,000	130,038	36,568	93,470
Non-governmental	107,984	107,984	107,984	0
Capital Improvements	1,627,988	2,010,305	1,489,603	520,702
Debt Service:				
Principal Retirement	334,606	352,452	352,441	11
Interest and Fiscal Charges	66,150	68,802	68,777	25
Total Expenditures	2,757,372	3,464,152	2,403,628	1,060,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,678,907)	(2,088,359)	(1,466,355)	622,004
Other Financing Sources (Uses):				
Proceeds from Capital Lease	216,040	446,040	438,806	(7,234)
Transfers In	0	400,000	200,000	(200,000)
Total Other Financing Sources (Uses)	216,040	846,040	638,806	(207,234)
Net Change in Fund Balance	(1,462,867)	(1,242,319)	(827,549)	414,770
Fund Balance at Beginning of Year	1,694,997	1,694,997	1,694,997	0
Prior Year Encumbrances	385,589	385,589	385,589	0
Fund Balance at End of Year	$ 617,719	$ 838,267	$ 1,253,037	$ 414,770

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

RECREATION SPECIAL

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipts and Reimbursements, Including Interest	3,000	3,000	2,419	(581)
Total Revenues	3,000	3,000	2,419	(581)
Expenditures:				
Recreation - Current:				
Contractual Services	13,950	13,959	2,393	11,566
Materials and Supplies	200	191	0	191
Total Expenditures	14,150	14,150	2,393	11,757
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,150)	(11,150)	26	11,176
Other Financing Sources (Uses):				
Transfers In	10,000	10,000	0	(10,000)
Total Other Financing Sources (Uses)	10,000	10,000	0	(10,000)
Net Change in Fund Balance	(1,150)	(1,150)	26	1,176
Fund Balance at Beginning of Year	2,889	2,889	2,889	0
Fund Balance at End of Year	$ 1,739	$ 1,739	$ 2,915	$ 1,176

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

INDIGENT DRIVER ALCOHOL TREATMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 23,000	$ 37,500	$ 30,791	$ (6,709)
Miscellaneous Receipts and Reimbursements, Including Interest	12,000	12,000	8,730	(3,270)
Total Revenues	35,000	49,500	39,521	(9,979)
Expenditures:				
Public Safety - Current:				
Contributions	50,000	50,000	50,000	0
Total Expenditures	50,000	50,000	50,000	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(500)	(10,479)	(9,979)
Fund Balance at Beginning of Year	335,845	335,845	335,845	0
Fund Balance at End of Year	$ 320,845	$ 335,345	$ 325,366	$ (9,979)

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

LAW ENFORCEMENT AND EDUCATION

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 2,000	$ 2,000	$ 1,708	$ (292)
Miscellaneous Receipts and Reimbursments, Including Interest	2,000	2,000	1,026	(974)
Total Revenues	4,000	4,000	2,734	(1,266)
Expenditures:				
Public Safety - Current:				
Contractual Services	6,500	6,500	500	6,000
Materials and Supplies	2,500	2,500	111	2,389
Capital Outlay	10,000	10,000	0	10,000
Total Expenditures	19,000	19,000	611	18,389
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(15,000)	2,123	17,123
Fund Balance at Beginning of Year	38,744	38,744	38,744	0
Fund Balance at End of Year	$ 23,744	$ 23,744	$ 40,867	$ 17,123

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

STATE ROUTE REPAIR

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 81,000	$ 83,000	$ 78,418	$ (4,582)
Miscellaneous Receipts and Reimbursements, Including Interest	25,894	25,895	2,060	(23,835)
Total Revenues	106,894	108,895	80,478	(28,417)
Expenditures:				
Highways and Streets - Current:				
Contractual Services	66,044	66,044	49,630	16,414
Materials and Supplies	84,237	86,677	37,285	49,392
Total Expenditures	150,281	152,721	86,915	65,806
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,387)	(43,826)	(6,437)	37,389
Other Financing Sources (Uses):				
Transfers In	10,000	10,000	0	(10,000)
Total Other Financing Sources (Uses)	10,000	10,000	0	(10,000)
Net Change in Fund Balance	(33,387)	(33,826)	(6,437)	27,389
Fund Balance at Beginning of Year	61,392	61,392	61,392	0
Prior Year Encumbrances	4,832	4,832	4,832	0
Fund Balance at End of Year	$ 32,837	$ 32,398	$ 59,787	$ 27,389

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

CITY MOTOR VEHICLE LICENSE TAX

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 170,000	$ 170,000	$ 167,803	$ (2,197)
Miscellaneous Receipts and Reimbursements, including Interest	5,000	5,000	3,961	(1,039)
Total Revenues	175,000	175,000	171,764	(3,236)
Expenditures:				
Highways and Streets - Current:				
Capital Outlay	150,000	163,796	162,353	1,443
Debt Service:				
Principal Retirement	19,800	19,800	19,800	0
Interest and Fiscal Charges	18,355	18,355	18,355	0
Total Expenditures	188,155	201,951	200,508	1,443
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,155)	(26,951)	(28,744)	(1,793)
Fund Balance at Beginning of Year	124,281	124,281	124,281	0
Fund Balance at End of Year	$ 111,126	$ 97,330	$ 95,537	$ (1,793)

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

COUNTY MOTOR VEHICLE LICENSE TAX

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 167,000	$ 167,000	$ 34,624	$ (132,376)
Miscellaneous Receipt and Reimbursements, Including Interest	200	68,200	68,179	(21)
Total Revenues	167,200	235,200	102,803	(132,397)
Expenditures:				
Highways and Streets - Current:				
Capital Outlay	169,624	169,624	132,596	37,028
Total Expenditures	169,624	169,624	132,596	37,028
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,424)	65,576	(29,793)	(95,369)
Fund Balance at Beginning of Year	5,829	5,829	5,829	0
Fund Balance at End of Year	$ 3,405	$ 71,405	$ (23,964)	$ (95,369)

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

SPECIAL MISCELLANEOUS IMPROVEMENTS

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipts and Reimbursements, Including Interest	$ 97,000	$ 97,045	$ 73,706	$ (23,339)
Total Revenues	97,000	97,045	73,706	(23,339)
Expenditures:				
General Government - Current:				
Personnel Services	42,401	44,701	40,239	4,462
Contractual Services	55,000	155,000	155,000	0
Materials and Supplies	6,300	7,484	7,134	350
Capital Outlay	40,000	66,514	26,514	40,000
Total Expenditures	143,701	273,699	228,887	44,812
Excess (Deficiency) of Revenues Over (Under) Expenditures	(46,701)	(176,654)	(155,181)	21,473
Fund Balance at Beginning of Year	71,446	71,446	71,446	0
Prior Year Encumbrances	112,025	112,025	112,025	0
Fund Balance at End of Year	$ 136,770	$ 6,817	$ 28,290	$ 21,473

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

TAX INCREMENT EQUIVALENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 179,500	$ 179,500	$ 157,286	$ (22,214)
Miscellaneous Receipts and Reimbursements,				
Total Revenues	179,500	179,500	157,286	(22,214)
Expenditures:				
General Government - Current:				
Contractual Services	150,500	150,500	149,172	1,328
Total Expenditures	150,500	150,500	149,172	1,328
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,000	29,000	8,114	(20,886)
Fund Balance at Beginning of Year	153,140	153,140	153,140	0
Fund Balance at End of Year	$ 182,140	$ 182,140	$ 161,254	$ (20,886)

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

LAW ENFORCEMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipts and Reimbursements, Including Interest	175,200	185,310	65,520	(119,790)
Total Revenues	175,200	185,310	65,520	(119,790)
Expenditures:				
Public Safety - Current:				
Contractual Services	74,420	83,615	63,428	20,187
Materials and Supplies	23,000	23,209	5,168	18,041
Capital Outlay	430,000	662,600	233,031	429,569
Total Expenditures	527,420	769,424	301,627	467,797
Excess (Deficiency) of Revenues Over (Under) Expenditures	(352,220)	(584,114)	(236,107)	348,007
Fund Balance at Beginning of Year	541,615	541,615	541,615	0
Prior Year Encumbrances	243,167	243,167	243,167	0
Fund Balance at End of Year	$ 432,562	$ 200,668	$ 548,675	$ 348,007

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

DRUG LAW ENFORCEMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 0	$ 16,500	$ 16,131	$ (369)
Miscellaneous Receipts and Reimbursements, Including Interest	500	800	760	(40)
Total Revenues	500	17,300	16,891	(409)
Expenditures:				
Public Safety - Current:				
Contractual Services	6,000	6,000	5,000	1,000
Materials and Supplies	1,500	1,500	0	1,500
Total Expenditures	7,500	7,500	5,000	2,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,000)	9,800	11,891	2,091
Fund Balance at Beginning of Year	23,710	23,710	23,710	0
Fund Balance at End of Year	$ 16,710	$ 33,510	$ 35,601	$ 2,091

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

MUNICIPAL COURT VICTIM

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 75,974	$ 97,900	$ 95,649	$ (2,251)
Fines, Costs, Forfeitures, Licenses and Permits	75,000	75,000	55,908	(19,092)
Miscellaneous Receipts and Reimbursements, Including Interest	400	620	374	(246)
Total Revenues	151,374	173,520	151,931	(21,589)
Expenditures:				
General Government - Current:				
Personnel Services	195,152	206,153	199,780	6,373
General Operating	2,933	45	45	0
Contractual Services	7,259	7,112	4,588	2,524
Materials and Supplies	3,904	6,939	5,326	1,613
Total Expenditures	209,248	220,249	209,739	10,510
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,874)	(46,729)	(57,808)	(11,079)
Other Financing Sources (Uses):				
Transfers In	34,000	34,000	34,000	0
Total Other Financing Sources (Uses)	34,000	34,000	34,000	0
Net Change in Fund Balance	(23,874)	(12,729)	(23,808)	(11,079)
Fund Balance at Beginning of Year	24,119	24,119	24,119	0
Prior Year Encumbrances	309	309	309	0
Fund Balance at End of Year	$ 554	$ 11,699	$ 620	$ (11,079)

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

DEBT SERVICE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 73,000	$ 73,000	$ 70,492	$ (2,508)
State Shares Taxes and Permits	10,000	15,900	15,746	(154)
Miscellaneous Receipts and Reimbursements, Including Interest	1,200	1,200	889	(311)
Total Revenues	84,200	90,100	87,127	(2,973)
Expenditures:				
Public Safety:				
Police and Fire Pension				
Contractual Services	750	750	468	282
Total Public Safety	750	750	468	282
Highways and Streets:				
Streets				
Contractual Services	750	750	461	289
Total Highways and Streets	750	750	461	289
Debt Service:				
Principal Retirement	40,200	40,200	40,200	0
Interest and Fiscal Charges	37,266	37,266	37,266	0
Total Expenditures	78,966	78,966	78,395	571
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,234	11,134	8,732	(2,402)
Fund Balance at Beginning of Year	25,162	25,162	25,162	0
Fund Balance at End of Year	$ 30,396	$ 36,296	$ 33,894	$ (2,402)

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

MUNICIPAL COURT CAPITAL IMPROVEMENTS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	115,000	115,000	78,218	(36,782)
Miscellaneous Receipts and Reimbursements, Including Interest	22,700	22,700	14,924	(7,776)
Total Revenues	137,700	137,700	93,142	(44,558)
Expenditures:				
Capital Outlay:				
Contractual Services	70,935	72,342	51,893	20,449
Materials and Supplies	14,000	14,000	7,400	6,600
Capital Improvements	57,092	217,133	201,486	15,647
Debt Service:				
Principal Retirement	20,669	20,669	20,667	2
Interest and Fiscal Charges	3,989	3,989	3,974	15
Total Expenditures	166,685	328,133	285,420	42,713
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,985)	(190,433)	(192,278)	(1,845)
Other Financing Sources (Uses):				
Capital Lease Initiated	51,580	73,580	73,314	(266)
Total Other Financing Sources (Uses)	51,580	73,580	73,314	(266)
Net Change in Fund Balance	22,595	(116,853)	(118,964)	(2,111)
Fund Balance at Beginning of Year	457,448	457,448	457,448	0
Prior Year Encumbrances	125,403	125,403	125,403	0
Fund Balance at End of Year	$ 605,446	$ 465,998	$ 463,887	$ (2,111)

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

ISSUE 2 FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 399,652	$ 399,652	$ 0	$ (399,652)
Total Revenues	399,652	399,652	0	(399,652)
Expenditures:				
Capital Outlay:				
Capital Improvements	399,652	399,652	251,928	147,724
Total Expenditures	399,652	399,652	251,928	147,724
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	(251,928)	(251,928)
Fund Balance at Beginning of Year	918	918	918	0
Fund Balance at End of Year	$ 918	$ 918	$ (251,010)	$ (251,928)

Nonmajor Enterprise Funds

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

Loan Fund

In 1983, the City assumed all assets, liabilities and loan commitments of Xenia Environmental Neighborhood Improvement Association, Inc. (X.E.N.I.A., Inc.). The City is collecting outstanding loans. Net income and loan repayments are used to finance an economic development project managed by the Xenia Economic Growth Corporation.

Parking Revenue Fund

To account for parking enforcement and the rental of parking lots owned by the City.

CDBG and UDAG Revolving Loan Fund

To account for monies received from the federal government under Community Development Block Grant (CDBG) and Urban Development Action Grant (UDAG) programs. The monies are used for economic development loans. Net income and loan repayments are used for similar economic development activities.

Housing Rehabilitation Loan Fund

To account for monies received from the federal government under Community Development Block Grant program. The monies are used for housing rehabilitation mortgage grants and low interest loans, net income and loan repayments will be used for similar activities.

Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2009

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan	Housing Rehabilitation Loan	Total Nonmajor Enterprise Funds
Assets:					
Current Assets:					
Cash and cash equivalents	$ 5,875	$ 2,005	$ 10,513	$ 85,617	$ 104,010
Investments	20,848	7,118	37,311	303,828	369,105
Receivables:					
Loans	0	0	0	25,261	25,261
Accrued interest	163	0	602	2,817	3,582
Grants	0	0	89,956	0	89,956
Prepaid items	185	304	0	0	489
Total Current Assets	27,071	9,427	138,382	417,523	592,403
Noncurrent Assets:					
Unrestricted:					
Loans receivable (net of current)	0	0	54,021	164,012	218,033
Capital Assets (net of accumulated depreciation)	0	97,810	0	0	97,810
Total Noncurrent Assets	0	97,810	54,021	164,012	315,843
Total Assets	$ 27,071	$ 107,237	$ 192,403	$ 581,535	$ 908,246
Liabilities:					
Current Liabilities:					
Accounts payable	$ 0	$ 6,766	$ 0	$ 0	$ 6,766
Accrued payroll	118	2,545	0	144	2,807
Compensated Absences	50	1,302	0	104	1,456
Total Current Liabilities	168	10,613	0	248	11,029
Noncurrent Liabilities					
Compensated Absences	264	6,838	0	544	7,646
Total Noncurrent Liabilities	264	6,838	0	544	7,646
Total Liabilities	432	17,451	0	792	18,675
Net Assets:					
Invested in Capital Assets, net of debt	0	97,810	0	0	97,810
Unrestricted	26,639	(8,024)	192,403	580,743	791,761
Total Net Assets	$ 26,639	$ 89,786	$ 192,403	$ 580,743	$ 889,571

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2009

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan	Housing Rehabilitation Loan	Total Nonmajor Enterprise Funds
Operating revenues:					
Charges for services	$ 0	$ 59,099	$ 0	$ 255	$ 59,354
Operating expenses:					
Personnel services	3,345	64,803	0	4,054	72,202
General operating	0	0	2,470	0	2,470
Contractual services	564	17,073	31,840	66,584	116,061
Materials and supplies	0	617	2,260	277	3,154
Non-governmental	11,217	0	7,718	383,374	402,309
Total expenses	15,126	82,493	44,288	454,289	596,196
Operating income (loss)	(15,126)	(23,394)	(44,288)	(454,034)	(536,842)
Non-operating revenues:					
Interest revenue	541	(40)	2,964	11,610	15,075
Other	1	59	13,140	4	13,204
Intergovernmental	0	0	98,960	318,025	416,985
Total Non-operating revenue	542	19	115,064	329,639	445,264
Income (loss) before operating transfers	(14,584)	(23,375)	70,776	(124,395)	(91,578)
Transfers					
Transfers in	0	13,000	0	0	13,000
Transfers out	0	0	(183,082)	0	(183,082)
Total Transfers	0	13,000	(183,082)	0	(170,082)
Change in Net Assets	(14,584)	(10,375)	(112,306)	(124,395)	(261,660)
Net assets, beginning of year	41,223	100,161	304,709	705,138	1,151,231
Net assets, end of year	$ 26,639	$ 89,786	$ 192,403	$ 580,743	$ 889,571

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2009

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan
Cash Flows from Operating Activities:			
Cash Received from Customers	$6,911	$59,315	$0
Cash Payments for Goods and Services	(562)	(10,933)	(23,429)
Cash Payments to Employees	(2,913)	(65,599)	0
Net Cash Provided (Used) by Operating Activities	3,436	(17,217)	(23,429)
Cash Flows from Noncapital Financing Activities:			
Transfers In from Other Funds	0	13,000	0
Transfers Out to Other Funds	0	0	0
Advances In from Other Funds	0	0	0
Advances Out to Other Funds	0	0	(106,996)
Net Cash Provided (Used) by Noncapital Financing Activities	0	13,000	(106,996)
Cash Flows from Capital and Related Financing Activities:			
Intergovernmental Grants	0	0	116,000
Acquisition and Construction of Assets	0	0	(75,531)
Net Cash Provided by Capital and Related Financing Activities	0	0	40,469
Cash Flows from Investing Activities:			
Sale of Investments	0	1,745	52,126
Purchase of Investments	(5,753)	0	0
Receipts of Interest	557	0	3,214
Net Cash Provided (Used) by Investing Activities	(5,196)	1,745	55,340
Net Increase in Cash and Cash Equivalents	(1,760)	(2,472)	(34,616)
Cash and Cash Equivalents at Beginning of Year	7,635	4,477	45,129
Cash and Cash Equivalents at End of Year	$5,875	$2,005	$10,513

Housing Rehabilitation Loan	Total Other Enterprise Funds
$6,134	$72,360
(405,620)	(440,544)
(4,115)	(72,627)
(403,601)	(440,811)
0	13,000
0	0
0	0
(36,930)	(143,926)
(36,930)	(130,926)
354,145	470,145
0	(75,531)
354,145	394,614
3,981	57,852
0	(5,753)
12,497	16,268
16,478	68,367
(69,908)	(108,756)
155,525	212,766
$85,617	$104,010

(Continued)

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2009

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan
Reconciliation of Operating Loss to Net Cash			
Used by Operating Activities:			
Operating Loss	($15,126)	($23,394)	($44,288)
Adjustments to Reconcile Operating Loss to			
Net Cash Used by Operating Activities:			
Depreciation Expense	0	0	0
Income - Other Nonoperating	1	59	13,141
Changes in Assets and Liabilities:			
(Increase) Decrease in Principal Receivable	6,910	0	7,718
(Increase) Decrease in Accounts Receivable	0	216	0
(Increase) Decrease in Special Assessment Receivable	11,217	0	0
(Increase) Decrease in Prepaid Items	2	(68)	0
Increase (Decrease) in Accounts Payable	0	6,766	0
Increase (Decrease) in Accrued Payroll	118	(1,694)	0
Increase (Decrease) in Compensated Absences Payable	314	898	0
Total Adjustments	18,562	6,177	20,859
Net Cash Provided (Used) by Operating Activities	$3,436	($17,217)	($23,429)

Housing Rehabilitation Loan	Total Other Enterprise Funds
($454,034)	($536,842)
0	0
4	13,205
53,890	68,518
0	216
0	11,217
0	(66)
(3,400)	3,366
(107)	(1,683)
46	1,258
50,433	96,031
($403,601)	($440,811)

Internal Service Funds

These funds are used to account for the financing of goods or services provided by one department to other departments of the City, on a cost-reimbursement basis.

Utility Billing Fund

To account for utility billing services provided to the water, sewer and sanitation enterprise funds of the City.

City Garage Fund

To account for the monies received from other departments to cover the cost of servicing the vehicles of the City departments.

Combining Statement of Net Assets
Internal Service Funds
December 31, 2009

	Utility Billing	City Garage	Total Internal Service Funds
Assets:			
Current Assets:			
Cash and cash equivalents	$ 9,537	$ 15,109	$ 24,646
Investments	33,848	53,619	87,467
Receivables:			
Accounts	0	3,233	3,233
Inventories	0	46,039	46,039
Prepaid items	166	2,566	2,732
Total Current Assets	43,551	120,566	164,117
Noncurrent Assets:			
Unrestricted:			
Capital Assets (net of accumulated depreciation)	0	26,726	26,726
Total Noncurrent Assets	0	26,726	26,726
Total Assets	43,551	147,292	190,843
Liabilities:			
Current Liabilities:			
Accounts payable	7,178	25,540	32,718
Accrued payroll	0	5,419	5,419
Interfund payable	0	26,726	26,726
Compensated Absences	0	5,144	5,144
Total Current Liabilities	7,178	62,829	70,007
Noncurrent Liabilities			
Compensated Absences	0	27,011	27,011
Total Noncurrent Liabilities	0	27,011	27,011
Total Liabilities	7,178	89,840	97,018
Net Assets:			
Invested in Capital Assets, net of debt	0	26,726	26,726
Unrestricted	36,373	30,726	67,099
Total Net Assets	$ 36,373	$ 57,452	$ 93,825

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2009

	Utility Billing	City Garage	Total Internal Service Funds
Operating revenues:			
Charges for services	$ 102,391	$ 608,162	$ 710,553
Operating expenses:			
Personnel services	0	162,849	162,849
General operating	2,523	1,475	3,998
Contractual services	101,134	98,961	200,095
Materials and supplies	5,693	303,200	308,893
Depreciation	0	2,102	2,102
Non-governmental	154	71,058	71,212
Total expenses	109,504	639,645	749,149
Operating income (loss)	(7,113)	(31,483)	(38,596)
Non-operating revenues:			
Other	1	10,078	10,079
Total Non-operating revenue	1	10,078	10,079
Income (loss) before operating transfers	(7,112)	(21,405)	(28,517)
Transfers			
Transfers out	(1,604)	0	(1,604)
Total Transfers	(1,604)	0	(1,604)
Change in Net Assets	(8,716)	(21,405)	(30,121)
Net assets, beginning of year	45,089	78,857	123,946
Net assets, end of year	$ 36,373	$ 57,452	$ 93,825

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2009

	Utility Billing	City Garage	Totals
Cash Flows from Operating Activities:			
Cash Received from Interfund Services Provided	$102,391	$606,854	$709,245
Cash Payments for Goods and Services	(102,328)	(475,902)	(578,230)
Cash Payments to Employees	0	(166,411)	(166,411)
Net Cash Provided (Used) by Operating Activities	63	(35,459)	(35,396)
Cash Flows from Noncapital Financing Activities:			
Advances to Other Funds	0	(2,102)	(2,102)
Net Cash Used by Noncapital Financing Activities	0	(2,102)	(2,102)
Cash Flows from Investing Activities:			
Sale of Investments	0	17,006	17,006
Purchase of Investments	(5,072)	0	(5,072)
Net Cash Provided (Used) by Investing Activities	(5,072)	17,006	11,934
Net Decrease in Cash and Cash Equivalents	(5,009)	(20,555)	(25,564)
Cash and Cash Equivalents at Beginning of Year	14,546	35,664	50,210
Cash and Cash Equivalents at End of Year	$9,537	$15,109	$24,646
Reconciliation of Operating Loss to Net Cash			
Provided (Used) by Operating Activities:			
Operating Loss	($7,113)	($31,483)	($38,596)
Adjustments to Reconcile Operating Loss to			
Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	0	2,102	2,102
Income - Other Nonoperating	155	11,621	11,776
Expense - Other Nonoperating	0	(21,345)	(21,345)
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	0	(1,308)	(1,308)
(Increase) Decrease in Prepaid Items	1	(628)	(627)
Increase in Inventory	0	(8,586)	(8,586)
Increase in Accounts Payable	7,020	17,730	24,750
Decrease in Accrued Payroll	0	(4,402)	(4,402)
Increase in Compensated Absences	0	840	840
Total Adjustments	7,176	(3,976)	3,200
Net Cash Provided (Used) by Operating Activities	$63	($35,459)	($35,396)

Fiduciary Funds

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

Agency Funds

Municipal Court – Traffic and Criminal Funds

The Municipal Court is considered part of the reporting entity of the City. The Court handles traffic, criminal, civil and small claims cases for the City of Xenia and certain other cities and townships in Greene County. An elected judge appoints the Clerk of Courts who deposits and controls undistributed receipts (principally posted bonds). The City, however, controls the fiscal operations of the Court, reviews and approves budget requests and amendments, provides space and owns all property used by the Court. The general fund includes Court operations which are required by Ohio law to be paid by the City; the agency fund includes undistributed receipts held for entities and individuals outside the City's reporting entity.

Municipal Court – Civil and Small Claims Funds

The Municipal Court is considered part of the reporting entity of the City. The Court handles traffic, criminal, civil and small claims cases for the City of Xenia and certain other cities and townships in Greene County. An elected judge appoints the Clerk of Courts who deposits and controls undistributed receipts (principally posted bonds). The City, however, controls the fiscal operations of the Court, reviews and approves budget requests and amendments, provides space and owns all property used by the Court. The general fund includes Court operations which are required by Ohio law to be paid by the City; the agency fund includes undistributed receipts held for entities and individuals outside the City's reporting entity.

Imprest Cash Fund

To account for petty cash.

Insurance Deposit Fund

This fund is used to account for assets held by the City for citizens to ensure that fire damaged property is cleaned up. The authority for this is found in Section 3929.86(D) of the Ohio Revised Code.

Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Municipal Court - Traffic and Criminal:				
Assets:				
Cash and Cash Equivalents	$203,928	$1,149,243	($1,157,990)	$195,181
Total Assets	$203,928	$1,149,243	($1,157,990)	$195,181
Liabilities:				
Accounts Payable	$81,276	$802,613	($805,024)	$78,865
Restricted Deposits	122,652	346,630	(352,966)	116,316
Total Liabilities	$203,928	$1,149,243	($1,157,990)	$195,181
Municipal Court - Civil and Small Claims:				
Assets:				
Cash and Cash Equivalents	$9,935	$812,073	($813,473)	$8,535
Total Assets	$9,935	$812,073	($813,473)	$8,535
Liabilities:				
Accounts Payable	$5,245	$809,454	($808,475)	$6,224
Restricted Deposits	4,690	2,619	(4,998)	2,311
Total Liabilities	$9,935	$812,073	($813,473)	$8,535
Imprest Cash:				
Assets:				
Cash and Cash Equivalents	$2,000	$0	$0	$2,000
Total Assets	$2,000	$0	$0	$2,000
Liabilities:				
Restricted Deposits	$2,000	$0	$0	$2,000
Total Liabilities	$2,000	$0	$0	$2,000
Insurance Deposit:				
Assets:				
Cash and Cash Equivalents	$42,000	$12,154	($54,154)	$0
Total Assets	$42,000	$12,154	($54,154)	$0
Liabilities:				
Restricted Deposits	$42,000	$12,154	($54,154)	$0
Total Liabilities	$42,000	$12,154	($54,154)	$0
Totals - All Agency Funds:				
Assets:				
Cash and Cash Equivalents	$257,863	$1,973,470	($2,025,617)	$205,716
Total Assets	$257,863	$1,973,470	($2,025,617)	$205,716
Liabilities:				
Accounts Payable	$86,521	$1,612,067	($1,613,499)	$85,089
Restricted Deposits	171,342	361,403	(412,118)	120,627
Total Liabilities	$257,863	$1,973,470	($2,025,617)	$205,716

Capital Assets Used In The Operation Of Governmental Funds

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

Capital Assets:	
Land	$ 16,220,607
Contruction in Progress	273,106
Subtotal - Non-depreciable Assets	16,493,713
Land Improvements	1,263,245
Building and Improvements	6,509,521
Machinery and Equipment	8,833,519
Infrastructure	15,065,947
Subtotal - Depreciable Assets net of Depreciation	31,672,232
Total Capital Assets	$ 48,165,945
Investment in Capital Assets by Source:	
Capital Projects Funds:	
Various Revenue Sources - (Pre-1983 Assets)	$ 8,608,476
General Revenues	38,474,244
Special Revenue Funds	810,119
Total Capital Assets	47,892,839
Construction in Progress	273,106
Total Investment in Capital Assets	$ 48,165,945

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

Function and Activity	Land	Land Improvements	Buildings
General Government:			
Municipal Court	$ 156,550	$ 0	$ 7,660
Law Director	0	0	0
Finance	0	0	0
Income Tax	0	0	0
Municipal Building and General Services	102,580	0	2,786,097
Data Processing	0	0	0
Total General Government	259,130	0	2,793,757
Public Safety:			
Police	0	0	255,829
Fire	59,540	17,479	700,778
Homeland Security/Risk Management	0	0	0
Construction Inspection	0	0	0
Engineering	0	0	0
Total Public Safety	59,540	17,479	956,607
City Wide:			
Health	0	0	0
Highways and Streets	12,174,397	229,191	91,818
Community Development	2,634,940	16,963	510,169
Recreation	844,230	899,138	1,077,658
Sewer Service	0	0	0
Sanitation Service	234,010	0	0
Garage	14,360	100,474	1,079,512
Total City Wide	15,901,937	1,245,766	2,759,157
Total Capital Assets	16,220,607	1,263,245	6,509,521
Less: Accumulated Depreciation	0	(666,999)	(2,578,221)
Net Capital Assets	$ 16,220,607	$ 596,246	$ 3,931,300
Construction in Progress			
Total Capital Assets			

Machinery and Equipment	Infratructure	Total
$ 246,075	$ 0	$ 410,285
7,999	0	7,999
202,460	0	202,460
12,633	0	12,633
301,370	0	3,190,047
470,386	0	470,386
1,240,923	0	4,293,810
1,653,413	0	1,909,242
3,376,104	0	4,153,901
127,433	0	127,433
34,508	0	34,508
21,375	0	21,375
5,212,833	0	6,246,459
14,046	0	14,046
1,539,968	15,040,947	29,076,321
22,142	0	3,184,214
638,342	25,000	3,484,368
9,851	0	9,851
0	0	234,010
155,414	0	1,349,760
2,379,763	15,065,947	37,352,570
8,833,519	15,065,947	47,892,839
(4,442,668)	(5,232,057)	(12,919,945)
$ 4,390,851	$ 9,833,890	34,972,894
		273,106
		$ 35,246,000

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

Function and Activity	December 31, 2008	Additions	Deductions	December 31, 2009
General Government:				
Municipal Court	$355,193	$55,092	$0	$410,285
Law Director	7,999	0	0	7,999
Finance	202,460	0	0	202,460
Income Tax	12,633	0	0	12,633
Municipal Building and General Services	2,855,389	334,658	0	3,190,047
Data Processing	457,228	13,158	0	470,386
Total General Government	3,890,902	402,908	0	4,293,810
Public Safety:				
Police	1,573,947	335,295	0	1,909,242
Fire	3,548,703	605,198	0	4,153,901
Homeland Security/Risk Management	127,433	0	0	127,433
Construction Inspection	34,508	0	0	34,508
Engineering	21,375	0	0	21,375
Total Public Safety	5,305,966	940,493	0	6,246,459
City Wide:				
Health	14,046	0	0	14,046
Highways and Streets	27,668,203	1,444,463	(36,345)	29,076,321
Community Development	3,118,385	65,829	0	3,184,214
Recreation	3,301,285	183,083	0	3,484,368
Sewer Service	9,851	0	0	9,851
Sanitation Service	234,010	0	0	234,010
Garage	1,349,760	0	0	1,349,760
Total City Wide	35,695,540	1,693,375	(36,345)	37,352,570
Total Capital Assets	44,892,408	3,036,776	(36,345)	47,892,839
Less: Accumulated Depreciation	(11,831,640)	(1,109,354)	21,049	(12,919,945)
Net Capital Assets	33,060,768	1,927,422	(15,296)	34,972,894
Construction in Progress	850,778	273,106	(850,778)	273,106
Total Capital Assets	$33,911,546	$2,200,528	($866,074)	$35,246,000

Statistical Section

XENIA, OHIO

18 03

CITY OF HOSPITALITY

STATISTICAL TABLES

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

Contents

Financial Trends S 2 – S 11

These schedules contain trend information to help the reader understand how the City's financial position has changed over time.

Revenue Capacity S 12 – S 15

These schedules contain information to help the reader understand and assess the factors affecting the City's ability to generate its most significant local revenue sources, the income tax.

Debt Capacity S 16 – S 23

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Economic and Demographic Information S 24 – S 27

These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

Operating Information S 28 – S 37

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources Note:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

City of Xenia

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

	2002	2003	2004	2005
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	$11,480,035	$33,083,163	$33,210,938	$34,165,799
Restricted	5,794,172	3,748,091	7,174,753	4,210,533
Unrestricted	2,098,432	3,694,525	946,718	4,303,901
Total Governmental Activities Net Assets	$19,372,639	$40,525,779	$41,332,409	$42,680,233
Business-type Activities:				
Invested in Capital Assets, Net of Related Debt	$14,970,070	$14,518,147	$14,640,414	$14,508,761
Unrestricted	4,477,597	4,205,604	4,738,569	5,292,909
Total Business-type Activities Net Assets	$19,447,667	$18,723,751	$19,378,983	$19,801,670
Primary Government:				
Invested in Capital Assets, Net of Related Debt	$26,450,105	$47,601,310	$47,851,352	$48,674,560
Restricted	5,794,172	3,748,091	7,174,753	4,210,533
Unrestricted	6,576,029	7,900,129	5,685,287	9,596,810
Total Primary Government Net Assets	$38,820,306	$59,249,530	$60,711,392	$62,481,903

Source: City Finance Director's Office

2006	2007	2008	2009
$35,169,467	$29,833,471	$31,133,709	$32,711,191
4,946,554	5,272,948	5,630,788	4,179,524
4,307,135	3,872,527	3,792,172	3,933,236
$44,423,156	$38,978,946	$40,556,669	$40,823,951
$14,955,202	$19,755,819	$21,529,277	$21,442,195
5,538,677	6,502,716	7,409,830	7,538,994
$20,493,879	$26,258,535	$28,939,107	$28,981,189
$50,124,669	$49,589,290	$52,662,986	$54,153,386
4,946,554	5,272,948	5,630,788	4,179,524
9,845,812	10,375,243	11,202,002	11,472,230
$64,917,035	$65,237,481	$69,495,776	$69,805,140

City of Xenia

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

	2002	2003	2004
Expenses			
Governmental Activities:			
General Government	$3,107,951	$3,454,462	$3,275,929
Public Safety	9,990,485	9,937,145	9,902,921
Health	43,564	71,091	54,859
Highways and Streets	1,537,488	1,892,865	2,065,965
Community Development	279,349	319,046	284,235
Recreation	541,558	554,594	461,068
Interest and Fiscal Charges	84,862	98,125	99,891
Total Governmental Activities Expenses	15,585,257	16,327,328	16,144,868
Business-type Activities:			
Water	2,486,774	2,463,686	2,429,236
Sewer	3,472,553	3,543,124	3,375,684
Sanitation	1,423,249	1,448,341	1,428,649
Storm Water	0	0	0
Other Enterprise Funds	413,014	470,153	167,506
Total Business-type Activities Expenses	7,795,590	7,925,304	7,401,075
Total Primary Government Expenses	$23,380,847	$24,252,632	$23,545,943
Program Revenues			
Governmental Activities:			
Charges for Services			
General Government	$1,386,171	$1,382,825	$1,481,682
Public Safety	935,454	1,604,231	1,539,810
Health	40,931	26,160	26,096
Highways and Streets	3,312	1,918	50
Community Development	25,159	25,445	22,161
Recreation	35,831	23,287	19,269
Operating Grants and Contributions	406,583	261,262	272,929
Capital Grants and Contributions	1,989,900	422,765	570,813
Total Governmental Activities Program Revenues	4,823,341	3,747,893	3,932,810

2005	2006	2007	2008	2009
$3,420,815	$3,591,944	$3,609,339	$3,913,536	$3,474,135
10,011,879	10,948,875	11,119,299	11,372,519	11,984,216
99,731	66,181	63,718	67,910	54,605
1,392,686	1,854,523	2,284,521	2,054,733	1,952,667
250,539	305,886	345,551	360,443	285,954
350,140	453,440	521,131	481,111	406,396
100,015	132,606	134,336	129,250	126,203
15,625,805	17,353,455	18,077,895	18,379,502	18,284,176
2,527,636	2,700,478	2,688,400	2,845,241	3,110,764
3,626,868	3,769,874	3,968,134	4,187,892	4,191,056
1,451,826	1,555,636	1,711,596	1,643,058	1,644,491
0	0	140,479	164,575	187,640
525,029	162,529	330,293	385,728	596,196
8,131,359	8,188,517	8,838,902	9,226,494	9,730,147
$23,757,164	$25,541,972	$26,916,797	$27,605,996	$28,014,323
$1,472,029	$1,386,743	$1,365,697	$1,676,228	$1,359,765
1,383,846	1,874,889	1,654,935	2,130,089	1,866,335
0	28,938	27,585	18,740	8,589
550	6,030	1,040	9,060	4,282
32,933	29,769	29,384	22,098	19,191
36,961	25,613	28,957	30,761	20,625
231,267	233,068	266,159	442,322	253,541
593,807	1,106,413	533,226	993,095	744,718
3,751,393	4,691,463	3,906,983	5,322,393	4,277,046

(continued)

City of Xenia

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

	2002	2003	2004
Business-type Activities:			
Charges for Services			
Water	2,183,911	2,247,479	2,477,131
Sewer	3,071,346	2,984,362	3,235,225
Sanitation	1,445,382	1,464,831	1,525,558
Storm Water	0	0	0
Other Enterprise Funds	237,785	279,651	82,139
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	1,016,757	200,065	489,541
Total Business-type Activities Program Revenues	7,955,181	7,176,388	7,809,594
Total Primary Government Program Revenues	12,778,522	10,924,281	11,742,404
Net (Expense)/Revenue			
Governmental Activities	(10,761,916)	(12,579,435)	(12,212,058)
Business-type Activities	159,591	(748,916)	408,519
Total Primary Government Net (Expense)/Revenue	($10,602,325)	($13,328,351)	($11,803,539)
General Revenues and Other Changes in Net Assets			
Governmental Activities:			
Income Taxes	$7,594,854	$7,965,860	$7,911,246
Other Local Taxes	1,584,911	1,923,930	1,788,046
Motor Vehicle and Gas Tax	1,381,595	1,013,936	1,636,792
Shared Revenues	1,577,316	1,826,091	1,295,779
Investment Earnings	336,298	113,664	139,560
Miscellaneous	749,596	333,015	275,952
Transfers	(10,744)	(25,000)	0
Loss on Disposal of Capital Assets	(93,414)	0	0
Total Governmental Activities	13,120,412	13,151,496	13,047,375
Business-type Activities:			
Investment Earnings	0	0	0
Transfers	10,744	25,000	0
Loss on Disposal of Capital Assets	(11,266)	0	0
Total Business-type Activities	(522)	25,000	0
Total Primary Government	$13,119,890	$13,176,496	$13,047,375
Change in Net Assets			
Governmental Activities	$2,358,496	$572,061	$835,317
Business-type Activities	159,069	(723,916)	408,519
Total Primary Government Change in Net Assets	$2,517,565	($151,855)	$1,243,836

Source: City Finance Director's Office

2005	2006	2007	2008	2009
2,652,204	2,789,112	3,219,234	3,145,639	3,425,277
3,511,327	3,536,850	4,114,935	4,100,610	4,090,886
1,525,059	1,682,091	1,763,401	1,850,488	1,774,993
0	0	131,161	149,908	144,933
68,235	83,130	91,956	119,189	87,633
1,370	0	0	36,459	0
626,408	846,543	353,157	2,494,773	418,589
8,384,603	8,937,726	9,673,844	11,897,066	9,942,311
12,135,996	13,629,189	13,580,827	17,219,459	14,219,357
(11,874,412)	(12,661,992)	(14,170,912)	(13,057,109)	(14,007,130)
253,244	749,209	834,942	2,670,572	212,164
($11,621,168)	($11,912,783)	($13,335,970)	($10,386,537)	($13,794,966)
$8,240,773	$8,604,274	$8,786,104	$8,848,826	$8,318,554
1,351,473	1,814,053	1,619,664	2,106,148	1,899,658
1,417,159	1,287,033	1,369,889	1,445,405	1,163,541
1,878,121	2,185,128	1,994,721	1,608,619	2,048,476
120,947	261,523	402,797	294,596	264,225
288,763	302,904	302,915	341,238	409,876
(75,000)	(50,000)	(5,583,398)	(10,000)	170,082
0	0	0	0	0
13,222,236	14,404,915	8,892,692	14,634,832	14,274,412
94,443	0	0	0	0
0	50,000	5,583,398	10,000	(170,082)
75,000	0	0	0	0
169,443	50,000	5,583,398	10,000	(170,082)
$13,391,679	$14,454,915	$14,476,090	$14,644,832	$14,104,330
$1,347,824	$1,742,923	($5,278,220)	$1,577,723	$267,282
422,687	799,209	6,418,340	2,680,572	42,082
$1,770,511	$2,542,132	$1,140,120	$4,258,295	$309,364

City of Xenia

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

	2000	2001	2002	2003
General Fund				
Reserved	$262,885	$187,791	$164,700	$236,573
Unreserved	179,058	751,824	568,853	1,065,095
Total General Fund	441,943	939,615	733,553	1,301,668
All Other Governmental Funds				
Reserved	462,793	1,158,484	1,339,780	203,382
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	3,274,988	3,619,442	3,461,893	3,548,627
Capital Projects Funds	1,167,655	1,329,582	491,785	1,025,394
Total All Other Governmental Funds	4,905,436	6,107,508	5,293,458	4,777,403
Total Governmental Funds	$5,347,379	$7,047,123	$6,027,011	$6,079,071

Source: City Finance Director's Office

2004	2005	2006	2007	2008	2009
$192,182	$222,249	$181,258	$255,520	$294,705	$213,890
3,868,062	3,516,994	3,412,434	3,175,961	3,913,707	4,286,603
4,060,244	3,739,243	3,593,692	3,431,481	4,208,412	4,500,493
623,976	2,262,308	340,493	588,127	953,204	428,075
1,066,824	1,077,043	1,437,656	1,951,198	1,744,102	1,731,786
1,346,287	207,596	2,544,355	2,303,063	2,347,725	1,501,554
3,037,087	3,546,947	4,322,504	4,842,388	5,045,031	3,661,415
$7,097,331	$7,286,190	$7,916,196	$8,273,869	$9,253,443	$8,161,908

City of Xenia

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

	2000	2001	2002	2003
Revenues:				
Municipal Income Tax	$7,306,394	$7,940,618	$7,682,250	$7,856,461
Other Local Taxes	1,655,395	1,634,514	1,584,911	1,923,930
State Shared Taxes and Permits	2,557,075	3,166,475	3,194,270	2,796,154
Special Assessments	9,318	28,571	12,449	12,898
Intergovernmental Grants	687,796	724,365	1,043,448	1,043,078
Charges for Services	73,360	66,113	212,560	817,551
Fines, Costs, Forfeitures, Licenses and Permits	1,469,721	1,402,494	1,333,582	1,309,613
Miscellaneous Receipts and Reimbursements, including Interest	1,733,345	2,165,404	1,851,234	1,194,325
Total Revenue	15,492,404	17,128,554	16,914,704	16,954,010
Expenditures:				
Current:				
General Government	2,547,063	2,661,868	2,866,097	2,931,042
Public Safety	9,060,993	8,921,217	9,632,474	9,602,273
Health	204,019	66,533	42,132	70,285
Highways and Streets	1,599,974	1,418,896	1,486,189	1,439,115
Community Development	263,724	277,850	256,039	299,088
Recreation	500,880	500,504	483,618	470,294
Capital Outlay	1,323,413	1,622,266	2,948,807	2,663,250
Debt Service:				
Principal Retirement	125,023	78,249	107,247	216,484
Interest and Fiscal Charges	51,355	82,471	85,686	94,497
Total Expenditures	15,676,444	15,629,854	17,908,289	17,786,328
Excess (Deficiency) of Revenues Over Expenditures	(184,040)	1,498,700	(993,585)	(832,318)
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	0	175,050	0	902,170
General Obligation Bonds Issued	1,400,000	0	0	0
Transfers In	4,007,534	4,046,753	4,255,286	4,215,000
Transfers Out	(4,038,769)	(4,026,352)	(4,280,286)	(4,240,000)
Total Other Financing Sources (Uses)	1,368,765	195,451	(25,000)	877,170
Net Change in Fund Balance	$1,184,725	$1,694,151	($1,018,585)	$44,852
Debt Service as a Percentage of Noncapital Expenditures	1.24%	1.16%	1.08%	2.05%

Source: City Finance Director's Office

2004	2005	2006	2007	2008	2009
$8,016,918	$8,158,020	$8,396,732	$8,764,208	$8,973,379	$8,418,354
1,788,046	1,235,494	1,762,886	1,786,810	2,106,148	1,899,658
2,961,220	3,174,305	3,425,030	3,552,734	3,479,048	3,296,472
27,037	0	0	0	0	0
241,506	816,668	699,375	808,075	1,333,417	908,950
1,508,894	1,463,158	1,620,614	1,575,315	1,712,640	1,669,891
1,359,346	1,357,391	1,260,496	1,220,823	1,723,130	1,422,179
634,984	712,872	1,074,806	1,074,252	1,122,768	909,517
16,537,951	16,917,908	18,239,939	18,782,217	20,450,530	18,525,021
3,098,492	3,057,658	3,271,162	3,307,934	3,702,693	3,119,824
9,557,428	9,925,722	10,440,937	10,638,670	10,853,395	11,456,004
53,237	60,873	62,507	60,524	64,843	51,780
1,337,651	1,334,299	1,361,864	1,606,466	1,641,621	1,425,152
265,626	283,489	289,074	331,927	344,549	289,694
376,688	319,900	361,767	386,229	390,777	319,544
798,494	1,482,509	2,556,380	1,651,163	2,420,322	2,498,161
190,537	202,149	255,749	346,055	381,681	433,103
100,745	99,416	111,844	134,491	132,540	128,364
15,778,898	16,766,015	18,711,284	18,463,459	19,932,421	19,721,626
759,053	151,893	(471,345)	318,758	518,109	(1,196,605)
158,579	97,419	1,126,811	105,419	448,251	190,080
0	0	0	0	0	0
1,163,000	1,028,459	975,000	1,119,000	694,000	234,000
(1,163,000)	(1,103,459)	(1,025,000)	(1,200,121)	(704,000)	(247,000)
158,579	22,419	1,076,811	24,298	438,251	177,080
$917,632	$174,312	$605,466	$343,056	$956,360	($1,019,525)
2.01%	2.07%	2.32%	2.72%	2.97%	3.44%

City of Xenia

Income Tax Revenues by Source, Governmental Funds
Last Ten Years

Tax year	2000	2001	2002	2003
Income Tax Rate	1.75%	1.75%	1.75%	1.75%
Total Tax Collected	$7,226,714	$9,616,613	$7,835,677	$7,775,946
Income Tax Receipts				
Withholding	5,500,486	7,716,965	6,064,506	5,995,199
Percentage	76.11%	80.25%	77.40%	77.10%
Direct (Individual & Business)	1,726,228	1,899,648	1,771,171	1,780,747
Percentage	23.89%	19.75%	22.60%	22.90%

Note: Estimated Personal Income and Income Tax by Business Type is not available for any of these years.

Source: City Income Tax Department

2004	2005	2006	2007	2008	2009
1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
$7,772,336	$8,144,456	$8,574,742	$7,996,915	$8,863,480	$8,263,057
6,005,868	6,224,137	6,508,901	5,917,884	6,870,315	6,425,740
77.27%	76.42%	75.91%	74.00%	77.51%	77.76%
1,766,468	1,920,319	2,065,841	2,079,031	1,993,165	1,837,317
22.73%	23.58%	24.09%	26.00%	22.49%	22.24%

City of Xenia

Income Tax Collections
Current Year and Three Years Ago

	Calendar Year 2009			
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
$0 - $19,999	6,236	50.74%	$37,310,452	10.13%
20,000 - 49,999	3,427	27.88%	113,389,766	30.76%
50,000 - 74,999	1,392	11.33%	85,003,050	23.06%
75,000 - 99,999	691	5.62%	59,317,372	16.09%
Over 100,000	544	4.43%	73,575,447	19.96%
Total	12,290	100.00%	$368,596,087	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to the City of Xenia	$4,617,918
Taxes Credited to Other Municipalities	1,832,514
	$6,450,432

	Calendar Year 2006			
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
$0 - $19,999	5,917	51.04%	$35,455,795	10.67%
20,000 - 49,999	3,336	28.77%	110,233,208	33.17%
50,000 - 74,999	1,348	11.63%	82,289,203	24.76%
75,000 - 99,999	611	5.27%	52,181,447	15.70%
Over 100,000	382	3.29%	52,216,151	15.70%
Total	11,594	100.00%	$332,375,804	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to the City of Xenia	$5,024,998
Taxes Credited to Other Municipalities	1,622,518
	$6,647,516

Source: City Finance Director's Office
Data is not available prior to 2006.

City of Xenia

Ratio of Outstanding Debt By Type
Last Ten Years

	2000	2001	2002	2003
Governmental Activities (1)				
General Obligation Bonds Payable	$1,400,000	$1,360,000	$1,315,000	$1,270,000
Capital Leases	142,289	279,090	216,843	947,529
Business-type Activities (1)				
Ohio Water Development				
Authority Loans Payable	$8,972,890	$8,780,308	$8,341,594	$7,890,210
Capital Leases	0	0	0	0
Total Primary Government	$10,515,179	$10,419,398	$9,873,437	$10,107,739
Population (2)				
City of Xenia	24,164	24,164	24,164	24,164
Outstanding Debt Per Capita	$435	$431	$409	$418
Income (3)				
Personal (in thousands)	696,745	707,715	729,318	757,590
Percentage of Personal Income	1.51%	1.47%	1.35%	1.33%

Sources:

(1) City Finance Director's Office
(2) US Bureau of Census, Population Division
(3) US Department of Commerce, Bureau of Economic Analysis information is only available through 2008 for the presentation of 2009 statistics, the City is using the latest information available.
(a) Per Capita Income is only available by County, Total Personal Income is a calculation

2004	2005	2006	2007	2008	2009
$1,220,000	$1,170,000	$1,120,000	$1,065,000	$1,005,000	$945,000
965,571	910,841	1,831,903	1,646,267	1,772,837	1,589,809
$7,425,789	$6,947,955	$6,456,316	$5,950,478	$5,430,029	$4,894,544
0	0	0	1,782,755	1,697,182	1,607,731
$9,611,360	$9,028,796	$9,408,219	$10,444,500	$9,905,048	$9,037,086
24,164	24,164	24,164	24,164	24,164	27,357
$398	$374	$389	$432	$410	$330
785,258	792,096	815,366	815,366	821,286	977,192
1.22%	1.14%	1.15%	1.28%	1.21%	0.92%

City of Xenia

Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	2000	2001	2002	2003
Population (1)	24,164	24,164	24,164	24,164
Assessed Value (2)	$299,427,811	$301,625,369	$296,650,260	$343,118,119
General Bonded Debt (3)				
General Obligation Bonds	$1,400,000	$1,360,000	$1,315,000	$1,270,000
Resources Available to Pay Principal (4)	$0	$0	$0	$0
Net General Bonded Debt	$1,400,000	$1,360,000	$1,315,000	$1,270,000
Ratio of Net Bonded Debt to Estimated Actual Value	0.47%	0.45%	0.44%	0.37%
Net Bonded Debt per Capita	$57.94	$56.28	$54.42	$52.56

Source:

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

2004	2005	2006	2007	2008	2009
24,164	24,164	24,164	24,164	24,164	27,357
$349,957,342	$348,140,994	$373,253,479	$374,629,702	$380,225,360	$401,737,343
$1,220,000	$1,170,000	$1,120,000	$1,065,000	$1,005,000	$945,000
$0	$0	$0	$0	$0	$0
$1,220,000	$1,170,000	$1,120,000	$1,065,000	$1,005,000	$945,000
0.35%	0.34%	0.30%	0.28%	0.26%	0.24%
$50.49	$48.42	$46.35	$44.07	$41.59	$34.54

City of Xenia

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

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to the City of Xenia	Amount Applicable to the City of Xenia
Direct:			
City of Xenia	$945,000	100.00%	$945,000
Overlapping:			
Greene County	30,247,000	10.33%	3,124,515
Xenia Community School District	20,475,000	59.35%	12,151,913
Greene County Career Center	200,222	10.15%	20,323
		Subtotal	15,296,751
		Total	$16,241,751

Source: City of Xenia finance Office
Greene County Auditor
Xenia Community Schools
Greene County Career Center

The percentage of overlapping debt applicable to the City of Xenia is calculated by the County Auditor and is based on property tax valuations.

City of Xenia

Debt Limitations
Last Ten Years

Collection Year	2000	2001	2002	2003
Total Debt				
Net Assessed Valuation	$299,427,811	$301,625,369	$296,650,260	$343,118,119
Legal Debt Limitation (%) (1)	10.50%	10.50%	10.50%	10.50%
Legal Debt Limitation ($) (1)	31,439,920	31,670,664	31,148,277	36,027,402
City Debt Outstanding (2)	1,400,000	1,360,000	1,315,000	1,270,000
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	1,400,000	1,360,000	1,315,000	1,270,000
Overall Legal Debt Margin	$30,039,920	$30,310,664	$29,833,277	$34,757,402
Unvoted Debt				
Net Assessed Valuation	$299,427,811	$301,625,369	$296,650,260	$343,118,119
Legal Debt Limitation (%) (1)	5.50%	5.50%	5.50%	5.50%
Legal Debt Limitation ($) (1)	16,468,530	16,589,395	16,315,764	18,871,497
City Debt Outstanding (2)	1,400,000	1,360,000	1,315,000	1,270,000
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	1,400,000	1,360,000	1,315,000	1,270,000
Overall Legal Debt Margin	$15,068,530	$15,229,395	$15,000,764	$17,601,497

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

(2) City Debt Outstanding includes Non Self-Supporting General Obligation Bonds

Source: City Finance Director's Office

2004	2005	2006	2007	2008	2009
$349,957,342	$348,140,994	$373,253,479	$374,629,702	$380,225,360	$401,737,343
10.50%	10.50%	10.50%	10.50%	10.50%	10.50%
36,745,521	36,554,804	39,191,615	39,336,119	39,923,663	42,182,421
1,220,000	1,170,000	1,120,000	1,065,000	1,005,000	945,000
0	0	0	0	0	0
1,220,000	1,170,000	1,120,000	1,065,000	1,005,000	945,000
$35,525,521	$35,384,804	$38,071,615	$38,271,119	$38,918,663	$41,237,421
$349,957,342	$348,140,994	$373,253,479	$374,629,702	$380,225,360	$401,737,343
5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
19,247,654	19,147,755	20,528,941	20,604,634	20,912,395	22,095,554
1,220,000	1,170,000	1,120,000	1,065,000	1,005,000	945,000
0	0	0	0	0	0
1,220,000	1,170,000	1,120,000	1,065,000	1,005,000	945,000
$18,027,654	$17,977,755	$19,408,941	$19,539,634	$19,907,395	$21,150,554

City of Xenia

Demographic and Economic Statistics
Last Ten Years

Calendar Year	2000	2001	2002	2003
Population (1)				
City of Xenia	24,164	24,164	24,164	24,164
Greene County	144,580	148,607	148,607	148,607
Income (2) (a)				
Total Personal (in thousands)	696,745	707,715	729,318	757,590
Per Capita	28,834	29,288	30,182	31,352
Unemployment Rate (3)				
Federal	4.2%	3.8%	4.8%	5.8%
State	4.3%	3.7%	4.3%	5.7%
Greene County	3.4%	3.4%	4.3%	4.4%
Civilian Work Force Estimates (3)				
State	5,900,400	5,857,000	5,828,000	5,915,000
Greene County	72,600	73,800	73,100	73,900
Employment Distribution by Occupation (1)				
Agriculture, forestry, fishing, hunting, and mining	29	29	29	29
Construction	701	701	701	701
Manufacturing	1,952	1,952	1,952	1,952
Wholesale trade	240	240	240	240
Retail trade	1,511	1,511	1,511	1,511
Transportation, warehousing, and utilities info.	448	448	448	448
Information	190	190	190	190
Finance, insurance, real estate, rental and leasing	436	436	436	436
Professional, scientific, management, administrative, and waste management	713	713	713	713
Educational, health, and social services	2,389	2,389	2,389	2,389
Arts, Entertainment, recreation, accomodation and food services	828	828	828	828
Other Services	641	641	641	641
Public Administration	843	843	843	843
Daytime Population (1)	22,424	22,424	22,424	22,424

Sources:

(1) US Bureau of Census of Population
(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2008 for the presentation of 2009 statistics, the City is using the latest information available.
(a) Per Capita Income is only available by County, Total Personal Income is a calculation
(3) State Department of Labor Statistics
N/A = not available

2004	2005	2006	2007	2008	2009
24,164	24,164	24,164	24,164	24,164	27,357
148,607	148,607	148,607	148,607	148,607	159,823
785,258	792,096	815,366	815,366	821,286	977,192
32,497	32,780	33,743	33,743	33,988	35,720
6.0%	5.5%	4.6%	4.6%	7.1%	9.7%
6.1%	6.0%	5.5%	5.6%	7.7%	10.7%
4.9%	5.5%	5.1%	5.3%	7.0%	10.6%
5,875,300	5,900,400	5,934,000	5,976,500	5,931,600	5,884,900
77,200	77,000	77,400	78,000	78,200	79,700
29	29	29	29	29	29
701	701	701	701	701	701
1,952	1,952	1,952	1,952	1,952	1,952
240	240	240	240	240	240
1,511	1,511	1,511	1,511	1,511	1,511
448	448	448	448	448	448
190	190	190	190	190	190
436	436	436	436	436	436
713	713	713	713	713	713
2,389	2,389	2,389	2,389	2,389	2,389
828	828	828	828	828	828
641	641	641	641	641	641
843	843	843	843	843	843
22,424	22,424	22,424	22,424	22,424	22,424

City of Xenia

Principal Employers
Current Year and Two Years Ago

		2009		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Greene County	Government	1,421	1	5.08%
Xenia Community Schools	Education	1,009	2	3.61%
Greene Memorial Hospital	Health Care	977	3	3.49%
Walmart	Retail	574	4	2.05%
Super Valu	Distribution	425	5	1.52%
Mcdonalds Restaurants	Food Services	298	6	1.07%
City of Xenia	Government	297	7	1.06%
Kroger	Grocery	247	8	0.88%
Department of Defense	Government	241	9	0.86%
Express Personnel Services	Other Services	229	10	0.82%
Total		5,718		
Total Employment within the City		23,668		

		2007		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Greene County	Government	1,432	1	5.31%
Greene Memorial Hospital	Health Care	975	2	3.62%
Xenia Community Schools	Education	969	3	3.60%
Super Valu	Distribution	500	4	1.86%
Mcdonalds Restaurants	Food Services	395	5	1.47%
City of Xenia	Government	290	6	1.08%
Twist	Manufacturing	270	7	1.00%
Walmart	Retail	256	8	0.95%
Kroger	Grocery	250	9	0.93%
Bob Evans Farms	Food Services	248	10	0.92%
Total		5,585		
Total Employment within the City		26,950		

Sources:
City of Xenia Income Tax Department

Data is not available prior to 2007.

City of Xenia

Full Time Equivalent Employees by Function
Last Ten Years

	2000	2001	2002	2003	2004
Governmental Activities					
General Government					
Finance	17.00	17.00	17.00	17.00	17.50
Legal/Court	29.50	29.50	29.75	30.75	30.75
Administration	10.00	10.00	9.00	8.00	7.00
Information Technology					
Security of Persons and Property					
Police	74.00	74.00	74.00	74.00	69.00
Fire	45.00	45.00	45.00	45.00	42.00
Transportation					
Street	19.75	19.75	19.75	19.75	18.50
Garage					
Leisure Time Activities					
Recreation/Seniors	0.00	0.00	0.00	5.00	4.50
Parks	0.00	0.00	0.00	0.00	0.00
Community Environment					
Service	11.00	11.00	12.00	11.25	9.00
Development/Planning	0.00	0.00	0.00	0.00	0.00
Engineering	0.00	0.00	0.00	0.00	0.00
Business-Type Activities					
Utilities					
Water	15.00	15.00	15.00	15.00	14.00
Sewer	6.00	6.00	6.00	6.00	6.00
Solid Waste	10.00	10.00	10.00	10.00	10.00
Total Employees	237.25	237.25	237.50	241.75	228.25

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

Source: City Finance Director's Office

2005	2006	2007	2008	2009
16.50	18.50	18.50	18.50	15.00
30.50	29.75	29.00	30.50	32.00
6.00	6.00	6.00	6.00	5.00
				2.00
69.00	69.00	70.00	70.00	67.00
42.00	42.00	43.00	42.00	41.00
18.50	18.50	16.00	16.50	9.00
				2.00
4.50	4.50	4.25	4.50	0.00
0.00	0.00	0.00	0.00	1.50
9.00	9.00	10.00	8.00	0.00
0.00	0.00	0.00	0.00	4.00
0.00	0.00	0.00	0.00	4.00
13.00	13.00	14.50	15.50	19.00
6.00	6.00	16.00	16.00	15.00
10.00	10.00	0.00	0.00	0.00
225.00	226.25	227.25	227.50	216.50

City of Xenia

Operating Indicators by Function
Last Ten Years

	2000	2001	2002	2003
Governmental Activities				
General Government				
Court				
Number of Probation Cases	580	531	598	558
Number of Traffic Cases	13,767	12,317	12,155	11,766
Licenses and Permits				
Number of Residential Constructions	N/A	128	104	109
Number of Commercial Constructions	N/A	15	21	17
Security of Persons and Property				
Police				
Number of Citations Issued	2,824	2,357	2,207	2,377
Number of Arrests	2,175	2,018	1,947	1,837
Number of Accidents	659	649	640	611
Fire				
Number of Fire Calls	1,077	1,018	918	851
Number of EMS Runs	3,011	3,065	3,291	3,421
Number of Inspections	166	248	48	69
Transportation				
Street				
Number of Streets Resurfaced	13	10	6	5
Leisure Time Activities				
Recreation/Seniors				
Number of Programs Offered***	N/A	N/A	N/A	8
Number of Shelter Rentals	N/A	N/A	N/A	N/A
Business-Type Activities				
Water				
Number of Service Connections	9,737	10,081	10,184	10,346
Daily Average Consumption (millions of gallons)	3.3	3.4	3.6	3.9
Peak Daily Consumption (millions of gallons)	8.0	8.0	8.0	8.0
Sewer				
Number of Service Connections	9,637	9,940	10,025	10,184
Daily Average Sewage Treatment (millions of gallons)	4.9	4.9	4.9	4.9
Solid Waste *				
Number of Customers Served	N/A	N/A	N/A	N/A
Stormwater **				
Number of Customers Served	N/A	N/A	N/A	N/A

Source: City Finance Director's Office

* Billing for Solid Waste started in 2005

** Billing for Stormwater started in 2007

*** Eliminated City Basketball, Cheerleading, and the Cheerleading Expo in 2009

2004	2005	2006	2007	2008	2009
639	619	561	802	796	795
11,289	12,095	10,445	9,624	10,252	7,871
116	104	61	123	91	26
13	20	5	4	4	2
3,064	2,869	2,430	2,974	4,347	2,078
1,841	1,927	2,022	1,034	2,985	2,240
621	597	567	610	535	609
813	818	889	984	1,210	875
3,532	3,803	3,715	3,437	3,752	3,543
39	205	135	255	141	185
7	11	7	4	9	7
8	9	9	8	8	5
N/A	N/A	178	130	132	145
10,346	10,380	11,235	10,720	10,733	10,782
3.9	3.9	4.4	3.6	3.2	3.2
8.0	8.0	8.0	8.0	8.0	8.0
10,184	10,436	11,103	10,692	10,635	10,664
4.9	4.9	4.9	4.8	5.0	4.1
N/A	9,232	9,444	9,760	9,512	9,496
N/A	N/A	N/A	10,038	9,992	10,041

Capital Asset Statistics by Function
Last Ten Years

	2000	2001	2002	2003
Governmental Activities				
General Government				
Land (acres)	7,680	7,680	7,680	7,680
Public Safety				
Police				
Stations	1	1	1	1
Vehicles	N/A	N/A	N/A	N/A
Fire				
Stations	2	2	2	2
Vehicles	N/A	N/A	N/A	N/A
Highways and Streets				
Streets (lane miles)	115	115	115	115
Street Lights	1,753	1,753	1,753	1,753
Traffic Signals	N/A	N/A	N/A	N/A
Recreation				
Land (acres)	122	122	122	122
Buildings/Shelters	16	16	16	16
Parks	11	11	11	11
Playgrounds	11	11	11	11
Tennis Courts	1	1	1	1
Baseball/Softball Diamonds	6	6	6	6
Soccer Fields	2	2	2	2
Business-Type Activities				
Utilities				
Water				
Waterlines (Miles)	140	141	141	141
Pump Stations	1	1	1	1
Average Daily Consumption	3.3 (mgd)	3.4 (mgd)	3.6 (mgd)	3.9 (mgd)
Storage Capacity (thousands of gallons)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)
Sewer				
Sewerlines (Miles)	145	146	146	146

Source: City Finance Director's Office

2004	2005	2006	2007	2008	2009
7,680	7,680	7,680	7,680	7,680	7,680
1	1	1	1	1	1
N/A	N/A	27	24	28	30
2	2	2	2	2	2
N/A	N/A	11	11	12	12
115	108	135	135	135	219
1,784	1,784	1,784	1,826	1,961	1,961
37	38	40	32	38	38
122	133	133	122	122	122
16	18	18	17	20	20
11	15	15	15	15	15
11	15	15	12	12	12
1	1	1	1	0	0
6	6	6	7	1	1
2	2	2	2	2	2
141	141	141	140	140	140
1	1	1	1	1	1
3.9 (mgd)	3.7 (mgd)	4.4 (mgd)	3.6 (mgd)	3.2 (mgd)	3.2 (mgd)
8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)
146	146	146	145	145	146

Capital Asset Value by Function
Last Ten Years

	2000	2001	2002	2003	2004
Governmental Activities					
General Government					
Land and Improvements	$102,580	$102,580	$259,130	$259,130	$259,130
Buildings	2,534,606	2,534,605	2,534,605	2,534,605	2,534,605
Equipment	1,053,511	1,218,578	1,292,224	1,348,790	1,376,298
Public Safety					
Land and Improvements	78,238	78,238	78,238	78,238	78,238
Buildings	247,983	247,983	247,893	247,983	273,206
Equipment	3,259,290	3,744,501	3,911,367	4,707,058	4,901,393
City Wide					
Land and Improvements	4,230,979	4,241,499	4,775,944	15,574,694	15,810,220
Buildings	1,725,105	1,757,573	2,734,465	2,748,335	2,748,335
Equipment	1,106,544	1,059,308	1,921,732	8,693,004	8,932,617
Infrastructure	N/A	N/A	408,007	11,022,587	11,411,839
Construction in Progress	11,448	232,140	1,029,296	28,500	28,500
Business-Type Activities					
Utilities					
Water					
Land and Improvements	N/A	125,712	125,712	133,036	133,036
Buildings and Improvements	N/A	2,865,365	2,865,365	2,865,365	2,870,415
Equipment	N/A	10,952,272	12,342,236	12,477,225	12,655,820
Construction in Progress	N/A	544,453	0	0	0
Sewer					
Land and Improvements	N/A	482,817	482,817	482,817	483,946
Buildings and Improvements	N/A	5,226,336	5,226,336	5,276,700	5,276,700
Equipment	N/A	21,667,146	22,029,873	21,998,953	22,762,638
Construction in Progress	N/A	0	15,112	52,291	226,155
Sanitation					
Land and Improvements	N/A	5,680	4,741	4,741	4,741
Buildings and Improvements	N/A	40,108	40,108	40,108	40,108
Equipment	N/A	679,254	679,254	741,757	741,757
Construction in Progress	N/A	0		0	0
Stormwater					
Land and Improvements	N/A	N/A	N/A	N/A	N/A
Buildings and Improvements	N/A	N/A	N/A	N/A	N/A
Equipment	N/A	N/A	N/A	N/A	N/A
Construction in Progress	N/A	N/A	N/A	N/A	N/A

2005	2006	2007	2008	2009
$259,130	$259,130	$259,130	$259,130	$259,130
2,534,605	2,536,475	2,512,829	2,512,829	2,793,757
1,391,039	1,596,606	1,111,705	1,118,943	1,240,923
76,022	90,537	77,019	77,019	77,019
273,206	722,216	701,839	701,839	956,607
4,868,979	5,705,316	4,054,259	4,527,109	5,212,833
16,092,702	16,302,572	16,524,117	16,947,652	17,147,703
2,748,335	2,751,955	2,733,586	2,733,586	2,759,157
9,206,205	9,699,307	2,103,334	2,194,792	2,379,763
11,811,580	12,831,760	13,256,761	13,819,509	15,065,947
854,397	385,027	120,618	850,778	273,106
134,606	134,606	177,094	177,094	214,794
2,870,415	2,870,415	2,870,415	2,870,415	2,870,415
13,016,872	13,687,880	13,677,245	15,380,109	16,275,077
112,538	71,499	1,185,632	568,770	10,102
483,946	483,946	511,522	563,802	563,802
5,282,350	5,282,350	5,265,451	5,265,451	5,294,792
23,228,559	23,685,875	23,764,397	25,290,062	25,469,564
0	28,364	805,505	0	212,444
2,691	2,691	0	0	0
40,108	40,108	40,108	105,703	105,703
741,757	744,443	761,167	761,167	778,320
0	14,182	6,560	0	0
N/A	N/A	0	0	0
N/A	N/A	0	0	0
N/A	N/A	7,767,217	8,740,317	8,740,317
N/A	N/A	0	0	0

(Continued)

Capital Asset Value by Function
Last Ten Years

	2000	2001	2002	2003	2004
Other Enterprise					
Land and Improvements	N/A	185,521	185,521	181,352	181,352
Buildings and Improvements	N/A	101,837	101,837	101,837	101,837
Equipment	N/A	19,744	50,306	45,054	46,784
Construction in Progress	N/A	0	0	0	0

Source: City Finance Director's Office

2005	2006	2007	2008	2009
181,352	181,352	154,681	154,681	154,681
101,837	101,837	101,837	101,837	0
49,052	74,052	54,430	54,430	0
0	348,457	89,285	42,470	0

SUGARCREEK TOWNSHIP
RESOLUTION NO. 2012.11.19.05

IN RE: Resolution of Support and Authorization to Enter Into an Agreement to Accept Loan Proceeds From the Local Government Innovation Fund

WHEREAS, an application ("Application") is to be submitted to the State of Ohio Local Government Innovation Council ("Council") on behalf of the City of Bellbrook ("City"), Sugarcreek Township ("Sugarcreek Township"), and the City of Xenia ("City of Xenia "), and Xenia Township ("Xenia Township"), all of which are in Greene County, Ohio and which are hereinafter referred to collectively as the "Collaborative Partners", to obtain financing from the Local Government Innovation Fund ("LGIF) for the migration to a P25 Ohio Multi-Agency Radio Communication System ("Project"); and,

WHEREAS, the application being submitted to the LGIF on behalf of the Collaborative Partners seek approval of a loan not to exceed $500.000.00; and,

WHEREAS, in accordance with the LGIF Program Policies, the City of Xenia, on behalf of the Collaborative Partners, shall designate as the recipient of the loan from the LGIF and, as such, is responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the Project, including binding agreements among the Collaborative Partners; and,

WHEREAS, City of Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners.

NOW, THEREFORE, BE IT RESOLVED THAT:

1) This Board expresses its support for the migration to a P25 Ohio Multi-Agency Radio Communications System;
2) This Board authorizes the Township Administrator to enter into an Agreement with the Collaborative Partners agreeing to the acceptance and use of the funds obtained by the City of Xenia from the LGIF and further agreeing to repay said funds to City of Xenia in accordance with the terms of said Agreement;

ABSENT

Nadine S. Daugherty, Chairperson

Michael E. Pittman

Michael E. Pittman, Vice Chairperson

Scott W. Bryant

Scott W. Bryant, Trustee

Theodore L. Hodson

Theodore L. Hodson, Fiscal Officer

XENIA OHIO

VIVID HISTORY. VIBRANT FUTURE.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2011

XENIA, OHIO

18 03

CITY OF HOSPITALITY

THE CITY OF XENIA, OHIO

GREENE COUNTY

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2011

Prepared by:
Department of Finance

Mark A. Bazelak
Finance Director

Ryan Duke
Assistant Finance Director

Denise Estle
Finance Technician

TABLE OF CONTENTS

CITY OF XENIA
GREENE COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittal v
B List of Principal Officials xii
C City Organizational Chart xiii
D Finance Department Organizational Chart xiv
E Certificate of Achievement for Excellence in Financial Reporting xv

II FINANCIAL SECTION

A Report of Independent Accountants 1
B Management's Discussion and Analysis 3
C Basic Financial Statements:
Government-wide Financial Statements:
Statement of Net Assets 17
Statement of Activities 18
Fund Financial Statements:
Governmental Funds:
Balance Sheet 20
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities 22
Statement of Revenues, Expenditures and Changes in Fund Balances 24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities 26
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):
General Fund 27
State Gas and Vehicle License Fund 28
Police and Fire Fund 29
Proprietary Funds:
Statement of Net Assets 30
Statement of Revenues, Expenses and Changes in Fund Net Assets 34
Statement of Cash Flows 36
Fiduciary Funds:
Statement of Assets and Liabilities 40
Notes to the Basic Financial Statements 41

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet....76

Combining Statement of Revenues, Expenditures and Changes in Fund Balances....77

Combining Balance Sheet – Nonmajor Special Revenue Funds....78

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds....80

Combining Balance Sheet – Nonmajor Capital Projects Funds....82

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds....83

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

Major Governmental Funds:

General Fund....84

Special Revenue Funds:

State Gas and Vehicle License Fund....91
Police and Fire Fund....92

Capital Projects Funds:
Capital Improvements Fund....94

Nonmajor Governmental Funds:

Special Revenue Funds:
Indigent Driver Alcohol Treatment Fund....95
Law Enforcement and Education Fund....96
State Route Repair Fund....97
City Motor Vehicle License Tax Fund....98
County Motor Vehicle License Tax Fund....99
Special Miscellaneous Improvements Fund....100
Tax Increment Equivalent Fund....101
911 Fund....102
Law Enforcement Fund....103
Drug Law Enforcement Fund....104
Municipal Court Victim Fund....105

Debt Service Fund:
Debt Service Fund 106

Capital Projects Funds:
Municipal Court Capital Improvements Fund 107
Issue II Fund 108

Nonmajor Enterprise Funds:
Combining Statement of Net Assets 110
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets 111
Combining Statement of Cash Flows 112

Internal Service Funds:
Combining Statement of Net Assets 117
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets 118
Combining Statement of Cash Flows 119

Fiduciary Funds – Agency Funds:
Combining Statement of Changes in Assets and Liabilities 121

III STATISTICAL SECTION

Net Assets by Component - Last Ten Years ..... S 2
Changes in Net Assets - Last Ten Years ..... S 4
Fund Balances, Governmental Funds - Last Ten Years ..... S 8
Changes in Fund Balances, Governmental Funds - Last Ten Years ..... S 10
Income Tax Revenues by Source, Governmental Funds - Last Ten Years ..... S 12
Income Tax Collections - Current Year and Five Years Ago ..... S 15
Ratio of Outstanding Debt By Type - Last Ten Years ..... S 16
Ratios of General Bonded Debt Outstanding - Last Ten Years ..... S 18
Computation of Direct and Overlapping Debt Attributable to
Governmental Activities - Current Year ..... S 21
Debt Limitations - Last Ten Years ..... S 22
Demographic and Economic Statistics - Last Ten Years ..... S 24
Principal Employers - Current Year and Four Years Ago ..... S 27
Full Time Equivalent Employees by Function - Last Ten Years ..... S 28
Operating Indicators by Function - Last Ten Years ..... S 30
Capital Asset Statistics by Function - Last Ten Years ..... S 32
Capital Asset Values by Function - Last Ten Years ..... S 34

Introductory Section

XENIA, OHIO

18 03

CITY OF HOSPITALITY

XENIA, OHIO 1803

Department of Finance

101 North Detroit Street • Xenia, Ohio 45385-2996 • Bus. (937) 376-7235 • Fax (937) 374-1818

June 21, 2012

President of City Council,
Honorable Mayor and Council
City of Xenia, Ohio

Dear Ladies and Gentlemen:

The Comprehensive Annual Financial Report of the City of Xenia, Ohio for the fiscal year ended December 31, 2011 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City's Finance Department. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the City. All disclosures necessary to enable the reader to gain an understanding of the City of Xenia's financial activities have been included.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Xenia's MD&A can be found immediately following the report of the independent accountants.

Management of the City of Xenia is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these goals are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Independent Audit

State statutes require an annual audit by the State Auditor's Office or, at the State Auditor's discretion, an independent certified public accounting firm. The City and the State Auditor's Office selected the firm Plattenburg and Associates, Inc. to perform the 2011 audit of the City. The auditors' unqualified opinion is included in the Financial Section of this report.

Single Audit

If $500,000 or more in federal awards is expended in the fiscal year, the City of Xenia is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments". The City's expenditures of federal awards in 2011 did require that a single audit be performed. Information related to this single audit can be found in a separate audit report.

City of Hospitality

An Equal Opportunity Employer

As a recipient of federal and state financial assistance, the city is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation and internal audit by City management. As part of the City's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state assistance programs, as well as to determine that the City has complied with applicable state and local laws and regulations. The results of the City's single audit for the fiscal year ended December 31, 2011 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

GOVERNMENT PROFILE

Xenia is a City of nearly 26,000 located in southwest Ohio. Xenia was founded in 1803, incorporated in 1817, and became a city in 1834. The legislative authority is comprised of one Mayor and six City Council Members. A City Manager, Finance Director, and Law Director are appointed by the legislative authority and are responsible for day to day administration. The City of Xenia provides a full range of services. These services include police and fire protection; ambulance and paramedic services; water, sewer, stormwater, and sanitation services; the construction and maintenance of highways, streets and infrastructure; zoning and planning services; development functions, and recreational activities.

Component Unit

In addition to general government activities, the reporting entity of the City of Xenia includes the Xenia Economic Growth Corporation (XEGC), a discretely presented component unit. XEGC was dissolved in October of 2011 but is represented on the entity wide statements. The Statement of Activities includes activity of the component unit in 2011. There are no balances to present on the Statement of Net Assets because the corporation did not exist at year end. All its assets liabilities and balances were delivered to the City on November 1st, 2011.

Budget

According to the City Charter City Council must provide a list of project priorities to the City Manager prior to July 1st of each year. The City Manager must then submit a budget for the ensuing fiscal year on or before October 31st. The Council will then review and discuss the budget with staff and appropriate changes will be made. The City must then publish notice that the budget is available for inspection by the public and specify a time and place for a public hearing on the budget. After the hearing has been held Council may make amendments if they desire to do so and adopt the budget. The budget must be adopted prior to April 1st of the fiscal year covered by the budget.

The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the level of personnel services, operating expenses, and capital outlay through an appropriations ordinance passed by City Council. The appropriation ordinance controls expenditures by fund except for the general fund where it is controlled by department. Only City Council may transfer appropriations between personnel services and operating expenses, or between operating and capital outlay, or between capital outlay and personnel services. In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriations budget approved by the City Council. Activities of all of the City's funds are included in the appropriations budget. The City's budget accounts for transactions on a basis of cash receipts and cash disbursements rather than on the basis of generally accepted accounting principles that measure revenues and expenditures using the accrual or modified accrual basis of accounting. The City also maintains a purchase order and encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts carry-over at year-end and are re-appropriated as part of the following year's budget.

ECONOMIC CONDITIONS

Local Economy

Slumping national, state and local economies continue to plague the City. Unemployment in the City fell from 10.5% to 8.9% in 2011. The vast majority of households in the City had taxable income of less than $20,000 in 2011 which speaks to the need to improve the City's tax base. Despite challenges with the income demographic the new income tax rate effective January 1st of 2011 meant a significant increase in tax revenue. The additional revenue helped bring some financial stability to an organization that was facing very difficult budget issues. The City currently has an A-1 bond rating from Moody's. That bond rating has allowed the City access to low interest rate financing options for a variety of purposes. The City's reserve fund balance, quality management strategies, and a low debt ratio, helped preserve an attractive bond rating despite high unemployment rates and a struggling local economy.

Long Term Financial Planning

In November of 2010 a ballot initiative passed increasing the City's income tax rate from 1.75% to 2.25%. Half of the increase was for the purpose of supporting police and fire operations. The increase allowed the City to restore laid off Police Officers and Firefighters, and reopen Fire Station # 2. The other half of the increase was to fund capital improvement projects including $500,000 annually dedicated to street improvements.

While an increased income tax rate has most certainly improved the City's financial situation administration recognizes numerous challenges in the coming years. Local government funds have been cut significantly at the State level and the City projects that it will lose more than 1 million dollars in revenue annually by 2014. In 2012 the cuts will have an impact of nearly a half a million dollars. Other major concerns include unemployment rates, increased health care and commodity costs, income demographics, and high service demands. The City has explored several options which may provide the City with additional revenue. The City entered into a Joint Economic Development District agreement with the school district and township for an elementary school located outside of City limits. While the City may explore other revenue generating initiatives, strong economic development is an absolute necessity.

An income tax rebate program was instituted in 2010 in an effort to make Xenia more attractive to new businesses or those looking to expand. The City is seeking to increase the availability of suitable sites for economic development. The sites will be developed as environmentally clean industrial/commercial parks. One such park that has begun to develop is the OVCH South Industrial Park. The City currently utilizes rural enterprise zone agreements which give partial tax abatement for real property taxes. The City of Xenia will continue to provide financial and marketing assistance to promote retention and expansion of existing businesses and to attract new business.

The City's infrastructure is in need of great repair and since the passage of an income tax levy to fund capital improvement projects the City has begun addressing those needs. The City has continued to maintain, review, and update yearly a five-year capital improvement program that provides a framework for the maintenance and expansion of the infrastructure to meet current and future needs. The City Council has taken a strong leadership role in this area to ensure that public infrastructures are maintained and will be in place to facilitate continuing economic development.

The City has continued an aggressive program to improve and increase services and to repair, replace and expand its public facilities, streets and utilities systems. The utilization of the State's Issue 2 and Local Transportation Improvement Program has helped fund twenty (21) such projects totaling $6,536,410 since their inception.

Relevant Financial Policies

The City has a policy to maintain at least a two month operating reserve in its key operating funds. It is also expected that the key operating funds have a positive cash flow. That is, operating revenues should exceed operating expenses in those funds. To comply with these expectations management has taken action and made tough decisions including the elimination of several positions. These policies have allowed the City to meet all of its obligations, maintain a respectable bond rating, and sustain a balance which can be utilized in the case of emergency. The City has a number of policies in place to ensure compliance with the City Charter and State law and to maintain adequate internal controls.

MAJOR INITIATIVES

For the Year

The City has continued to establish and work towards clearly defined goals and objectives. During the budget review process, goals and objectives are developed and prioritized by the City Council and City Staff. The goal and objective setting process drives the organization. It is a continuous cycle of reviewing short and long-term goals, setting goals and objectives, evaluating the results, and reassessing short and long-term goals and their priority. In preparing the 2011 budget, the City identified several major programs/projects needed to meet citizens' needs for cost effective services, to comply with applicable mandated federal and state requirements and to maintain the City's infrastructure.

These programs/projects include:

- Completed the annual street resurfacing and crack sealing program
- Began the Downtown Façade Loan and Architectural design programs
- Completed the W. Main Street Enhancement project
- Continued the design of the Jamestown Connector Tunnel
- Completed the construction of the Jamestown Connector Bikepath
- Continued the engineering design for the Xenia Station Bike Spur
- Completed the engineering design and began the Shawnee Park Improvement project
- Completed the redundant 20" water main transmission line with Issue II grant funds
- Continued the wayfinding signage project for downtown including kiosk
- Completed the engineering and began construction of the Programmable Logic Controller System for the Water Treatment Plant
- Completed a water system modeling upgrade
- Purchased a sewer jet vacuum
- Completed the Contract A improvements at the Ford Road Wastewater Plant
- Completed the engineering design for the Contract B- Phase I improvements at the Glady Run Wastewater Treatment Plant
- Completed Phase II environmental assessments at the Legacy Ministries/Athletes in Action Campus through the Clean Ohio Assistance Fund
- Completed a mural on the façade of the downtown Xenia Arts and Cultural Theater
- Began the Xenia Comprehensive Plan to continue the long range planning effort
- Applied for grant funds through the Clean Ohio Revitalization Fund to remediate environmental issues at the former Hooven and Allison site
- Continued the Public Safety Services Study
- Entered agreement for power purchase through Solar Arrays at the Wastewater Plants
- Awarded an engineering design contract for the Ford Road Interceptor Sewer project
- Awarded a contract for Spring Hill Park furniture and shelter

For the Future

In 2007 City Council identified several components of a vital sustained community. These components include public safety, quality of life, good governance, health and wellness, public service, education, community image, community involvement, housing, business development, retail and service presence, and a viable workforce. Each component contains several strategic goals that City Council and Administration will strive to achieve in the City's pursuit of a vibrant future.

In 2009 the City developed the "2020 Vision Plan" focusing on six core elements to establish a vibrant future. These core elements are Economic Development, Image Enhancement, Quality Service Provision, Community Outreach, Adequate Financial Resources, and Infrastructure Stabilization. Each of these core elements has initiatives that will begin the process of implementing the "2020 Vision Plan".

The City will continue to address the six core elements of its vision plan through a variety of avenues. Image Enhancement will deal with new residential construction and design guidelines and improvements to gateway entrances. Community Outreach has already begun with the creation of the City's Facebook page, the return of the City Newsletter and surveying of City residents. The City also began X-Plan in 2011, a comprehensive plan update in which citizens have been very involved. The X-Plan is a community-based vision for future development and a roadmap of how to achieve the vision. The Quality Service Provision is being addressed on several fronts. A public safety study, information technology study, and the comprehensive plan update will all touch various aspects of quality service. The Adequate Financial Resources core element initiative will focus primarily on economic development which will in time improve the tax base. Infrastructure Stabilization will focus on identifying priorities to develop the five year capital improvement program which will be utilized to implement the vision plan.

The major projects planned for 2012 are to continue the annual Street Resurfacing and Crack Sealing program; begin the U.S./42 Ledbetter Road upgrade; complete the Bike Spur Enhancement project; complete City Hall Network Rewiring; begin the design of a Wireless or Fiber Institutional Network for City Buildings; complete fiber installation for Shawnee Park and Fire station 1; complete the Public Safety Services study; complete the Information Technology Strategic and Disaster Recovery Plans; begin improvements at Sterling Green Park; begin remediation of environmental issues through the Clean Ohio Revitalization Fund for the Hooven and Allison site and the Legacy Ministries/Athletes in Action sites; complete a feasibility study for a potential entertainment complex at Greene Park Plaza utilizing Local Government Innovation Grant funds; execute Water Plant Property acquisitions related to clean water protection; begin a slip lining and lateral rehabilitation program for sewer; complete Phase I of Contract B for Glady Run Wastewater Treatment Plant; complete design of Phase I of Ford Road Interceptor Sewer; begin catch basin rehabilitation program; complete Xenia Comprehensive Plan; complete design and begin construction of Jamestown Connector Tunnel; continue the Downtown Façade Loan and Architectural Design programs; and complete the Programmable Logic Controller System for the Water Treatment Plant.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officer's Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Xenia for its comprehensive annual financial report for the year ended December 31, 2010. This was the twenty-eighth consecutive year that the City has received the prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized comprehensive annual financial report. The report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of only one year. We believe our current report will also conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate

The City also received special recognition from the Ohio House of Representatives for being presented the certificate of excellence for the 2010 Comprehensive Annual Financial Report.

Acknowledgments

The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. I would like to express my appreciation to all members of the Finance Department and especially to the Assistant Finance Director.

In closing, without the leadership and support of the Mayor and City Council and support of the entire City staff, preparation of this report would not have been possible.

Respectfully submitted,

Mark A. Bazelak
Finance Director

List of Principal Officials
For the Year Ended December 31, 2011

CITY COUNCIL

Jeanne Mills	President
William R. (Bill) Miller	Vice President
Marsha Bayless	Mayor
Michael Engle	
Dale Louderback	
John Caupp	
Wesley Smith	

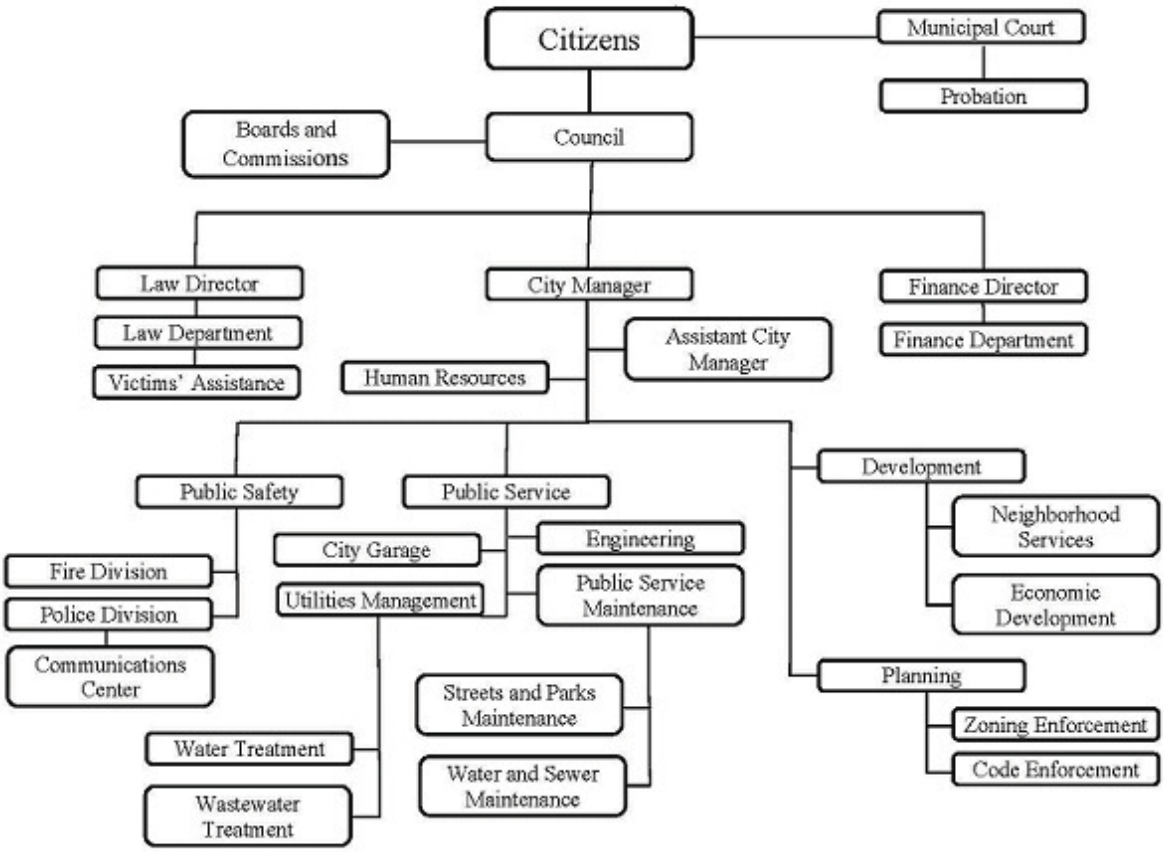
APPOINTED OFFICIALS

Ronald C. Lewis	Law Director
Mark A. Bazelak	Finance Director
James W. Percival	City Manager

DEPARTMENT OF FINANCE STAFF

Mark A. Bazelak	Finance Director
Ryan Duke	Assistant Finance Director
Diana Steck	Accounts Receivable Manager
Edgar Cardenas	Information Technology Manager
Craig Birchard	Information Technology Technician
Michelle Johnson	City Clerk
Denise Estle	Finance Technician/Finance
Mary Ann Richardson	Finance Clerk/Accounts Payable
Bill McCarthy	Finance Clerk/Payroll
Dennis W. Evans	Finance Clerk/Income Tax
Karly Burns	Finance Clerk/Income Tax
Jannette Reedy	Finance Clerk/Utility Billing
Deborah Smith	Finance Clerk/Utility Billing
Angela Ferrero	Finance Clerk/Utility Billing
Julie Willis	Finance Clerk/Utility Billing

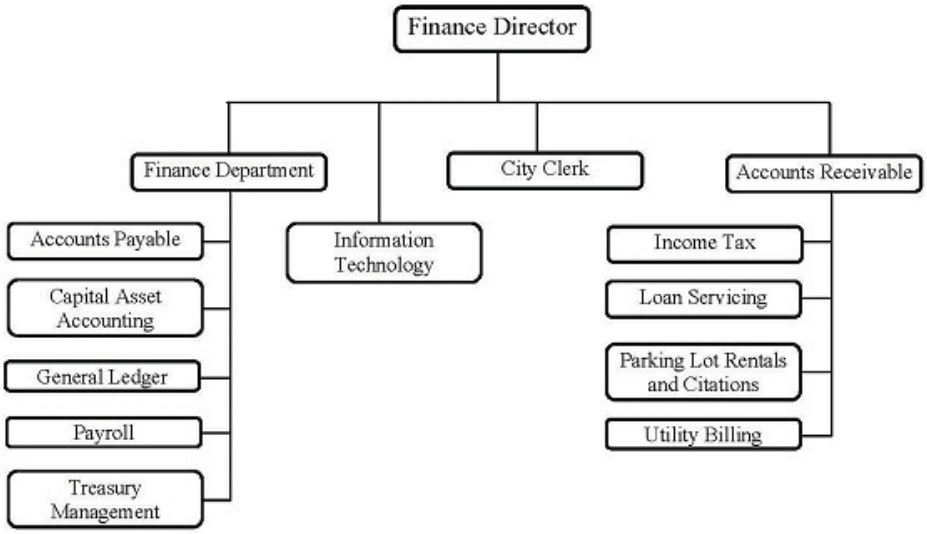
City Organizational Chart
For the Year Ended December 31, 2011



Commissions
- Records
- Traffic Commission
- Beautification & Environmental
- Community Relations
- Civil Service
- Planning

Boards
- Loan Trust
- Tax Appeals
- Zoning Appeals
- Recreation Arts & Cultural Activities

Finance Department Organizational Chart
For the Year Ended December 31, 2011



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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Xenia
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

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

Financial Section

XENIA, OHIO

18 03

CITY OF HOSPITALITY

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of City Council
City of Xenia, Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City of Xenia (the City) as of and for the year ended December 31, 2011, which collectively comprise the City's basic financial statements. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City, as of December 31, 2011, and the respective changes in financial position, and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund, State Gas and Vehicle License Fund, and Police and Fire Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3 to the financial statements, during the year ended December 31, 2011, the City implemented Governmental Accounting Standards Board ("GASB") Statement No. 54, *"Fund Balance Reporting and Governmental Fund Type Definitions."*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2012, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
June 14, 2012

The discussion and analysis of Xenia City's financial performance provides an overall review of the City's financial activities for the fiscal year ended December 31, 2011. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the City's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2011 are as follows:

The total change in the net assets of Xenia City was $3,286,420. Net assets of governmental activities increased $2,742,223, which represents a 6.55% increase from 2010. Net assets of business-type activities increased by $544,197 or 1.72% from 2010.

General revenues accounted for $16.1 million or 51.0% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for $15.6 million or 49.0% of total revenues of $31.7 million.

The total assets of governmental activities increased by $2,742,223 due in large part to an income tax rate increase passed by voters in November of 2010. The City's 2011 income tax collections were $2.7 million higher than what was collected in 2010. Cash, Cash Equivalents, and Investments increased by $1.8 million in 2011. Capital Assets also grew by nearly $1.6 million. Several projects contributed to the increase including a state issue 2 project that is in progress which brings a redundant 20" water main into town from the water treatment plant. Renovations at the City's feature park, the completion of the Jamestown Connector bike path paving project, the West Main gateway and streetscape enhancements, and downtown way finding signage also contributed to the increase.

The City had $18.8 million in expenses related to governmental activities; $5.3 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of $16.1 million provided additional support for these programs.

The general fund had $9.3 million in revenues, $3.8 million in expenditures and transfers to other funds of $5.4 million. Due to implementation of GASB 54, balances, revenues, and expenses, once recorded in a separate recreation fund are now reported in the general fund. The general fund balance increased from $2,045,737 to $2,119,749.

The net assets for business-type activities increased $544,197. The Water, Sanitation, Storm Water, and Loan, funds all experienced increases in Net Assets. The most significant of these increases was in the Loan fund. This increase was the result of the fund receiving the assets of the City's component unit (The Xenia Economic Growth Corporation) when in late October of 2011 the corporation was dissolved. The Sanitation fund's net assets increased somewhat significantly for the second straight year. The increase can be attributed to steady increases in charges for services over the last few years while operating

expenses have not grown. A contract for garbage collection is the funds primary expense and that cost has not grown materially for several years. The contract is due to be rebid in 2012. Net assets in both the sewer and parking funds decreased in 2011. Charges for service in the sewer fund declined significantly due to a decline in usage for a large customer.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

The Government-Wide Financial Statements – These statements provide both long-term and short-term information about the City's overall financial status.

The Fund Financial Statements – These statements focus on individual parts of the City, reporting the City's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Government-wide Financial Statements

The government-wide financial statements report information about the City as a whole, using accepted methods similar to those used by private-sector companies. This includes the Xenia Economic Growth Corporation (XEGC), the City's discretely presented component unit which was dissolved in October of 2011. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

Over time, increases or decreases in the City's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the City, additional non-financial factors such as property tax base and current property tax laws as well as diversification in income tax base must be considered.

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

Governmental Activities – Most of the City's program's and services are reported here including public safety, urban redevelopment and housing, economic development and assistance, recreation, highways and streets, and general government.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. All of the City's enterprise activities are reported as business-type activities.

Fund Financial Statements

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

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

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

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. All of the City's fiduciary activities are reported in the separate Statement of Fiduciary Assets and Liabilities.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The following table shows a comparison of net assets between 2011 and 2010.

	Governmental Activities	Governmental Activities	Business-type Activities	Business-type Activities	Total	Total
	2011	2010	2011	2010	2011	2010
Current and other assets	$15,359,589	$13,428,499	$12,076,872	$12,829,808	$27,436,461	$26,258,307
Capital assets, net	36,773,704	35,193,286	29,176,530	29,200,827	65,950,234	64,394,113
Total assets	52,133,293	48,621,785	41,253,402	42,030,635	93,386,695	90,652,420
Long-term debt outstanding	4,476,050	3,832,203	8,457,724	9,140,578	12,933,774	12,972,781
Other liabilities	3,067,791	2,942,353	604,918	1,243,494	3,672,709	4,185,847
Total liabilities	7,543,841	6,774,556	9,062,642	10,384,072	16,606,483	17,158,628
Net assets						
Invested in capital assets net of related debt	34,113,956	33,054,119	22,250,312	21,637,865	56,364,268	54,691,984
Restricted	8,188,065	6,100,965	120,288	178,266	8,308,353	6,279,231
Unrestricted	2,287,431	2,692,145	9,820,160	9,830,432	12,107,591	12,522,577
Total net assets	$44,589,452	$41,847,229	$32,190,760	$31,646,563	$76,780,212	$73,493,792

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Management's Discussion and Analysis

For the Year Ended December 31, 2011 ***Unaudited***

Change in Net Assets – The following table shows the changes in net assets for the fiscal year 2011 compared to 2010.

	Governmental Activities 2011	Governmental Activities Reclassified 2010*	Business-type Activities 2011	Business-type Activities 2010	Total 2011	Total Reclassified 2010*
Revenues						
Program Revenues						
Charges for services and sales	$3,257,412	$3,764,775	$9,206,450	$10,712,076	$12,463,862	$14,476,851
Operating grants and contributions	398,496	459,403	714,903	627,888	1,113,399	1,087,291
Capital grants and contributions	1,634,700	1,098,518	383,879	0	2,018,579	1,098,518
General Revenues:						
Income taxes	10,969,297	8,272,340	0	0	10,969,297	8,272,340
Other local taxes	36,655	39,052	0	0	36,655	39,052
Property Taxes	1,361,654	1,582,440	0	0	1,361,654	1,582,440
Motor vehicle and gasoline taxes	1,418,289	1,459,124	0	0	1,418,289	1,459,124
Intergovernmental, unrestricted	1,895,351	1,755,690	0	0	1,895,351	1,755,690
Investment earnings	63,913	80,055	0	0	63,913	80,055
Miscellaneous	385,043	209,174	0	0	385,043	209,174
Total revenues	21,420,810	18,720,571	10,305,232	11,339,964	31,726,042	30,060,535
Expenses						
Program Expenses						
General government	3,677,014	3,559,643	0	0	3,677,014	3,559,643
Public safety	12,065,050	11,311,480	0	0	12,065,050	11,311,480
Health	0	258,706	0	0	0	258,706
Highways and streets	2,409,163	1,842,334	0	0	2,409,163	1,842,334
Urban Redevlopment & Housing	139,753	125,650	0	0	139,753	125,650
Economic Development & Assistance	151,523	147,294	0	0	151,523	147,294
Recreation	272,941	284,934	0	0	272,941	284,934
Debt service:						
Interest and fiscal charges	67,642	104,977	0	0	67,642	104,977
Water	0	0	3,075,621	2,980,976	3,075,621	2,980,976
Sewer	0	0	4,346,983	3,883,632	4,346,983	3,883,632
Sanitation	0	0	1,642,102	1,577,458	1,642,102	1,577,458
Storm Water	0	0	324,722	277,359	324,722	277,359
Other enterprise funds	0	0	267,108	243,485	267,108	243,485
Total expenses	18,783,086	17,635,018	9,656,536	8,962,910	28,439,622	26,597,928
Total change in net assets before transfers	2,637,724	1,085,553	648,696	2,377,054	3,286,420	3,462,607
Transfers	104,499	(62,275)	(104,499)	62,275	0	0
Total change in net assets	2,742,223	1,023,278	544,197	2,439,329	3,286,420	3,462,607
Beginning net assets	41,847,229	40,823,951	31,646,563	29,207,234	73,493,792	70,031,185
Ending net assets	$44,589,452	$41,847,229	$32,190,760	$31,646,563	$76,780,212	$73,493,792

*See Note 5 for details on the reclassification.

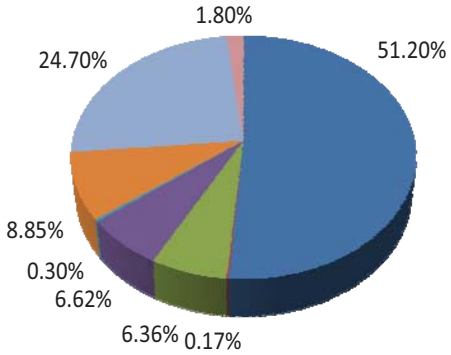
Governmental Activities

Net assets of the City's governmental activities increased by $2,742,223. This increase can be attributed to a change in the income tax rate resulting in higher income tax collections, and the receipt of grant funding close to $2.0 million in 2011. Expenses did increase significantly as the City brought back laid off police and fire personnel and committed to a more robust street program. The revenues however were more than enough to offset the increased expenses in 2011.

The City receives an income tax, which is based on 2.25% of all salaries, wages, commissions and other compensation and on net profits earned from residents living or working within the City. This rate was an increase from the previous rate of 1.75%. This measure was passed by city residents in October of 2010 effective January 1, 2011.

Property taxes and income taxes made up 6.36% and 51.21% respectively of revenues for governmental activities for the City in fiscal year 2011. The City's reliance upon tax revenues is demonstrated by the following graph indicating 64.36% of total revenues are general tax revenues.

Revenue Sources	2011	Percent of Total
Municipal income taxes	$10,969,297	51.20%
Other local taxes	36,655	0.17%
Property taxes	1,361,654	6.36%
Motor vehicle and gas taxes	1,418,289	6.62%
Investment earnings	63,913	0.30%
Intergovernmental , unrestricted	1,895,351	8.85%
Program revenues	5,290,608	24.70%
Miscellaneous	385,043	1.80%
Total Revenue	$21,420,810	100.00%



Business-Type Activities

Net assets of the business-type activities increased $544,197. The majority of changes in net assets among these funds were insignificant. Three changes in net assets were of note in the sewer, sanitation, and loan funds. A significant change in usage by a large customer impacted the sewer fund's charges for services and ultimately the change in net assets, the sanitation fund continued steady growth in its charges for service while operating expenses remained flat, and the loan fund received the assets of XEGC and therefore experienced a significant increase in net assets.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City's governmental funds reported a combined fund balance of $10,372,478 which is an increase from last year's balance of $8,802,205. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2011 and 2010:

	Fund Balance December 31, 2011	Restated Fund Balance December 31, 2010	Increase (Decrease)
General	$2,119,749	$2,045,737	$74,012
State Gas and Vehicle License	410,051	330,327	79,724
Police & Fire Fund	2,866,466	2,580,595	285,871
Capital Improvements	2,510,777	1,327,145	1,183,632
Other Governmental	2,465,435	2,518,401	(52,966)
Total	$10,372,478	$8,802,205	$1,570,273

General Fund – Revenues: General Fund revenues in 2011 increased approximately 9.47% compared to revenues in fiscal year 2010 as shown in the chart below. The increase in revenues can be attributed primarily to the change in the income tax rate which resulted in higher income tax collections. Higher estate tax collections in 2011 contributed to the increase in state shared taxes while grant receipts decreased.

	2011 Revenues	2010 Revenues	Increase (Decrease)
Municipal Income Taxes	$4,832,824	$4,083,217	$749,607
Other Local Taxes	1,064,394	1,072,225	(7,831)
State Shared taxes and permits	1,871,968	1,776,638	95,330
Intergovernmental grants	93,875	197,008	(103,133)
Charges for services	30,494	0	30,494
Fines, costs, forfeitures, Licenses and permits	1,045,890	1,065,654	(19,764)
Miscellaneous receipts including interest earnings	356,435	297,342	59,093
Total	$9,295,880	$8,492,084	$803,796

General Fund – Expenditures: General Fund expenditures increased $410,581 over the prior year. The creation of a police and fire fund in 2010 impacted the level of expenses charged to the General Fund in that year. The City also passed a levy in late 2010 and began collecting those tax revenues in 2011. Several expenses or programs that had been cut in 2010 were inserted back into the budget in 2011.

	2011 Expenditures	2010 Expenditures Reclassified*	Increase (Decrease)
General Government	$3,149,741	$2,850,693	$299,048
Public Safety	159,860	0	159,860
Health	0	0	0
Highways and Streets	241,757	272,387	(30,630)
Urban Redevelopment & Housing	115,864	126,423	(10,559)
Economic Development & Assistance	2,339	0	2,339
Recreation	158,251	167,728	(9,477)
Total	$3,827,812	$3,417,231	$410,581

*See Note 5 for details on the reclassifiaction

The City's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

For the General Fund, final budget basis revenue of $9.35 million did not significantly change over the original budget estimates of $9.32 million. The final budgeted expenditures of $4.42 million did not significantly exceed original appropriations of $4.3 million. The City budgeted transfers of $5.55 million in the original budget and adjusted that number by only $1,500 in the final budget. The largest variance among revenues between final budget amounts and actual revenues was in fines, costs, forfeitures, licenses, and permits. This had to do with municipal court revenues including criminal court costs and probation service fees coming in under what was estimated. When comparing budgeted expenses to actual the City only considers the variances in public safety and recreation to be significant. The other variances are a small percentage of what was budgeted and can be attributed to ordinary contingencies budgeted on a regular basis. The variance in public safety can primarily be attributed to contractual services or engineering services within the engineering department that were not utilized. The recreation variance is the result of fewer dollars being spent than was anticipated on park maintenance for personnel, materials and supplies, and for mowing. The General Fund had an adequate fund balance to cover expenditures.

Capital Improvement Fund – The City's General Capital Improvement Fund revenues increased by $1,171,855 or 110% compared to 2010. The increase is the result of the passage of a new income tax levy that will fund capital improvements. Previously the fund had no significant dedicated revenue source. In 2011 close to 11% of income tax collections were receipted into the capital improvement fund. Miscellaneous receipts were also higher in 2011 because of insurance claims related to a hail storm.

	2011 Revenues	2010 Revenues	Increase (Decrease)
Income Taxes	$1,220,171	$127,807	$1,092,364
Other Local Taxes	39,053	36,654	2,399
Intergovernmental Grants	833,956	819,016	14,940
Charges for Services	250	800	(550)
Miscellaneous Receipts including interest earnings	145,031	82,329	62,702
	$2,238,461	$1,066,606	$1,171,855

Capital improvement fund expenditures increased by $859,350 in 2011. Major projects such as the Jamestown Connector, West Main Street enhancement, Shawnee Park renovation, and an enhanced street resurfacing program contributed to the increase.

	2011 Expenditures	2010 Expenditures	Increase (Decrease)
Capital Outlay	$1,927,569	$1,050,706	$876,863
Debt Service:			
Principal retirement	71,770	85,969	(14,199)
Interest & Fiscal Charges	9,202	12,516	(3,314)
	$2,008,541	$1,149,191	$859,350

The primary funding source for the capital improvements fund is income tax revenue. Intergovernmental grants are another major contributor toward capital projects. In better rate environments interest earnings are another significant source of revenue for the fund.

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Enterprise Funds – The City's enterprise funds reported a net assets balance of $32,091,305 which is an increase from last year's balance of $31,518,169. The schedule below indicates the net assets balance and the total change in net assets by activity as of December 31, 2011 and 2010.

	Net Assets Balance December 31, 2011	Net Assets Balance December 31, 2010	Increase (Decrease)
Water	$11,977,688	$11,821,576	$156,112
Sewer	10,835,957	11,448,364	(612,407)
Sanitation	1,079,620	701,446	378,174
Storm Water	6,439,246	6,407,755	31,491
Other Enterprise	1,758,794	1,139,028	619,766
Total	$32,091,305	$31,518,169	$573,136

There were three significant changes in enterprise fund net assets in 2011. The Sewer Fund had a reduction of net assets due to a decrease in the usage of a major customer, while revenues steadily outpaced expenses in the Sanitation fund. The loan fund acquired all the assets of the Xenia Economic Growth Corporation therefore boosting its fund balance substantially. Overall the change in net assets in the Enterprise funds was 1.81%.

Water and sewer operating and non-operating revenues and expenses are show below:

	Water			Sewer		
	2011	2010	Increase (Decrease)	2011	2010	Increase (Decrease)
Operating Revenues	$3,139,322	$3,354,055	($214,733)	$3,431,894	$4,833,400	($1,401,506)
Non-Operating Revenues	88,590	101,547	(12,957)	297,748	546,898	(249,150)
Total	$3,227,912	$3,455,602	($227,690)	$3,729,642	$5,380,298	($1,650,656)
Operating Expenses	$3,039,348	$2,959,265	$80,083	$4,131,349	$3,701,361	$429,988
Non-Operating Expenses	32,452	38,323	(5,871)	210,700	199,187	11,513
Total	$3,071,800	$2,997,588	$74,212	$4,342,049	$3,900,548	$441,501

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year there was a $101,254 increase in appropriations between the original and final amended budget. These supplemental appropriations were made to cover legal fees, the integration of XEGC as a City department, and various personnel costs. None of the adjustments would be considered significant in the General fund. Transfers were made from the General Fund to several other funds to cover operating costs. The most significant transfer was to the Police and Fire Fund in an amount that exceeded 5 million dollars. Transfers were also made to the State Gas and Vehicle License Fund, Parking Enforcement Fund and the Victim Witness Fund to cover operating costs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2011 the City had $65,950,234 net of accumulated depreciation invested in land, buildings, equipment and vehicles. Of this total, $36,773,704 was related to governmental activities, and $29,176,530 was related to business-type activities. The following table shows fiscal year 2011 and 2010 balances:

	Governmental Activities		Increase (Decrease)
	2011	2010	
Land	$16,210,287	$16,220,607	($10,320)
Land Improvements	2,245,194	1,343,845	901,349
Buildings	6,816,058	6,741,464	74,594
Equipment	8,519,856	8,229,976	289,880
Infrastructure	15,763,408	15,247,920	515,488
Construction In Progress	1,625,763	685,664	940,099
Less: Accumulated Depreciation	(14,406,862)	(13,276,190)	(1,130,672)
Total	$36,773,704	$35,193,286	$1,580,418

	Business-Type Activities		Increase (Decrease)
	2011	2010	
Land	$484,280	$484,280	$0
Land Improvements	574,767	448,997	125,770
Buildings	9,852,145	8,347,364	1,504,781
Equipment	52,696,723	51,215,065	1,481,658
Construction In Progress	963,879	2,646,855	(1,682,976)
Less: Accumulated Depreciation	(35,395,264)	(33,941,734)	(1,453,530)
Total	$29,176,530	$29,200,827	($24,297)

The Increase in governmental activities capital assets was the result of several additions in capital assets. Major additions included police cruisers, the Jamestown Connector path, West Main Street enhancements, way finding signage, and a parking lot at the police training facility. There was a very minor decrease in asset value in Business-type activities which can be attributed to the disposal of a dump truck. Several projects recorded as construction in progress in 2010 in the business type activities were completed and set up in the appropriate classification in 2011. Most notably, Contract A, the project to improve facilities and processes at the Ford road waste water treatment plant, was completed.

Additional information on the City's capital assets can be found in Note 11.

Debt

At December 31, 2011 the City had $1,924,000 in bonds outstanding, $172,368 due within one year. The following table summarizes the City's debt outstanding as of December 31, 2011 and 2010:

	2011	2010
Governmental Activities:		
General Obligation Bonds	$1,803,712	$920,000
Capital Leases Payable	856,036	1,219,167
Compensated Absences	1,816,302	1,693,036
Total Governmental Activities	4,476,050	3,832,203
Business-Type Activities:		
General Obligation Bonds	120,288	0
Landfill Liability	956,638	993,867
Compensated Absences	454,580	405,524
Capital Leases Payable	1,416,485	1,514,227
Loans Payable	5,509,733	6,226,960
Total Business-Type Activities	8,457,724	9,140,578
	$12,933,774	$12,972,781

Under current state statutes, the City's general obligation bonded debt issues are subject to a legal limitation based on 10.5% of the total assessed value of real and personal property. At December 31, 2011, the City's outstanding debt was below the legal limit. Additional information on the City's long-term debt can be found in Notes 14, 15, and 16.

ECONOMIC FACTORS

The National economic downturn has resulted in a significant number of job losses in the Xenia community. Unemployment rates have improved over the last year but are still not flattering. The national unemployment rate at the end of 2011 was 8.3%. The state had an unemployment rate of 7.6%, the county 7.3% and the City of Xenia 8.9%. The city's rate has decreased from 10.5% in 2010 but is still of concern to City management. There continue to be far too many households with little or no taxable income within the community. More than 63% of households in the City had a taxable income of less than $20,000. Economic development and job creation continues to be a top priority for Council and Management. In 2011 the City evaluated its economic development activities. Administration organized an Economic Development Review Committee, consisting of local business and development professionals. The committee also included the XEGC Director, the City Manager, and the Finance Director. The committee conducted its review of challenges and opportunities on various matters related to economic development services for the City of Xenia. The conclusion of the committee was that due to limited external funding options, economic development services for the City should be incorporated as an in-house City service effective 2012. City Council tasked the City Manager with developing recommendations for the institution of an economic development office under his charge. Administration evaluated various departmental structures and incorporated economic development functions in November of 2011.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information contact Mark A. Bazelak, Finance Director of Xenia City.

Statement of Net Assets
December 31, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	XEGC
Assets:				
Cash and cash equivalents	$ 3,652,389	$ 4,203,625	$ 7,856,014	$ 0
Investments	4,874,351	5,610,012	10,484,363	0
Receivables:				
Taxes, including interest, penalties and liens	4,227,092	0	4,227,092	0
Intergovernmental	1,864,636	0	1,864,636	0
Accounts	551,984	1,195,696	1,747,680	0
Special assessments, including liens	151,622	27,831	179,453	0
Loans	0	576,228	576,228	0
Accrued interest	18,998	24,522	43,520	0
Grants	172,650	95,800	268,450	0
Allowance for uncollectible accounts	(381,457)	(21,822)	(403,279)	0
Internal balances	(39,788)	39,788	0	0
Inventories	88,861	275,269	364,130	0
Prepaid items	178,251	49,923	228,174	0
Capital Assets Not being depreciated	17,836,050	1,448,159	19,284,209	0
Capital Assets, net of accumulated depreciation	18,937,654	27,728,371	46,666,025	0
Total Assets	52,133,293	41,253,402	93,386,695	0
Liabilities:				
Accounts payable	428,570	408,167	836,737	0
Accrued payroll	853,514	166,367	1,019,881	0
Unearned revenue	1,769,876	0	1,769,876	0
Accrued interest payable	15,831	30,384	46,215	0
Long-term liabilities:				
Amounts due within one year	613,610	673,586	1,287,196	0
Amounts due in more than one year	3,862,440	7,784,138	11,646,578	0
Total Liabilities	7,543,841	9,062,642	16,606,483	0
Net Assets:				
Invested in Capital Assets, Net of Related Debt	34,113,956	22,250,312	56,364,268	0
Restricted For:				
Capital Projects	3,060,601	120,288	3,180,889	0
Debt Service	58,633	0	58,633	0
General government programs	204,977	0	204,977	0
Safety programs	3,228,424	0	3,228,424	0
Street construction/maintenance	1,635,430	0	1,635,430	0
Unrestricted (Deficit)	2,287,431	9,820,160	12,107,591	0
Total Net Assets	$ 44,589,452	$ 32,190,760	$ 76,780,212	$ 0

See accompanying notes to the basic financial statements

Statement of Activities
For the Year Ended December 31, 2011

	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Current:				
General government	$ 3,677,014	$ 1,398,435	$ 151,971	$ 13,976
Public safety	12,065,050	1,851,179	246,525	102,098
Highways and streets	2,409,163	2,438	0	1,347,262
Urban Redevelopment & Housing	139,753	0	0	0
Economic Development & Assistance	151,523	0	0	0
Recreation	272,941	5,360	0	171,364
Debt service:				
Interest and fiscal charges	67,642	0	0	0
Total Governmental Activities	18,783,086	3,257,412	398,496	1,634,700
Business-Type Activities:				
Water	3,075,621	3,227,912	0	0
Sewer	4,346,983	3,563,646	0	165,996
Sanitation	1,642,102	2,012,065	0	0
Storm Water	324,722	344,240	0	0
Loan	8,783	1,096	676,466	0
Parking Revenue	86,505	52,926	0	0
CDBG and UDAG Revolving Loan	58,103	968	0	101,883
Housing Rehabilitation Loan	113,717	3,597	38,437	116,000
Total Business-Type Activities	9,656,536	9,206,450	714,903	383,879
Total primary government	$ 28,439,622	$ 12,463,862	$ 1,113,399	$ 2,018,579
Component Unit:				
XEGC	$ 848,267	$ 148,429	$ 0	$ 0

General Revenues:
Income taxes
Other local taxes
Property Taxes
Motor vehicle and gas taxes
Intergovernmental, unrestricted
Investment earnings
Miscellaneous
Transfers
Total General Revenues and Transfers
Change in Net Assets
Net Assets Beginning of Year, as Restated
Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			Component Unit
Governmental Activities	Business-Type Activities	Total	XEGC
$ (2,112,632)	$ 0	$ (2,112,632)	$ 0
(9,865,248)	0	(9,865,248)	0
(1,059,463)	0	(1,059,463)	0
(139,753)	0	(139,753)	0
(151,523)	0	(151,523)	0
(96,217)	0	(96,217)	0
(67,642)	0	(67,642)	0
(13,492,478)	0	(13,492,478)	0
0	152,291	152,291	0
0	(617,341)	(617,341)	0
0	369,963	369,963	0
0	19,518	19,518	0
0	668,779	668,779	0
0	(33,579)	(33,579)	0
0	44,748	44,748	0
0	44,317	44,317	0
0	648,696	648,696	0
$ (13,492,478)	$ 648,696	$ (12,843,782)	$ 0
$ 0	$ 0	$ 0	$ (699,838)
$ 10,969,297	$ 0	$ 10,969,297	$ 0
36,655	0	36,655	0
1,361,654	0	1,361,654	0
1,418,289	0	1,418,289	0
1,895,351	0	1,895,351	0
63,913	0	63,913	1,135
385,043	0	385,043	0
104,499	(104,499)	0	0
16,234,701	(104,499)	16,130,202	1,135
2,742,223	544,197	3,286,420	(698,703)
41,847,229	31,646,563	73,493,792	698,703
$ 44,589,452	$ 32,190,760	$ 76,780,212	$ 0

Balance Sheet
Governmental Funds
December 31, 2011

	General	State Gas and Vehicle License	Police and Fire
Assets:			
Cash and cash equivalents	$ 364,254	$ 99,178	$ 1,072,784
Investments	486,121	132,360	1,431,699
Receivables:			
Taxes, including interest, penalties and liens	2,452,084	0	1,344,556
Intergovernmental	690,130	522,797	25,160
Accounts	68,280	0	457,251
Special assessments, including liens	151,622	0	0
Accrued interest	0	484	6,023
Grants	0	0	66,325
Allowance for uncollectible accounts	(134,072)	0	(247,385)
Interfund Receivable	0	0	0
Inventories	9,747	14,959	0
Prepaid items	49,297	3,795	43,395
Total Assets	$ 4,137,463	$ 773,573	$ 4,199,808
Liabilities:			
Accounts payable	$ 41,118	$ 2,465	$ 38,363
Accrued payroll	97,916	26,965	706,492
Deferred revenue	1,878,680	334,092	588,487
Total Liabilities	2,017,714	363,522	1,333,342
Fund Balances:			
Nonspendable Fund Balance			
Inventories	9,747	14,959	0
Prepaid items	49,297	3,795	43,395
Restricted Fund Balance	0	391,297	2,823,071
Committed Fund Balance	0	0	0
Assigned Fund Balance	188,601	0	0
Unassigned Fund Balance	1,872,104	0	0
Total Fund Balances	2,119,749	410,051	2,866,466
Total Liabilities and Funds Balances	$ 4,137,463	$ 773,573	$ 4,199,808

See accompanying notes to the basic financial statements

Capital Improvements	Other Governmental Funds	Total Governmental Funds
$ 1,053,423	$ 1,022,623	$ 3,612,262
1,405,861	1,364,755	4,820,796
295,473	134,979	4,227,092
0	626,549	1,864,636
0	20,658	546,189
0	0	151,622
7,027	5,464	18,998
89,632	16,693	172,650
0	0	(381,457)
31,853	0	31,853
0	0	24,706
0	78,414	174,901
$ 2,883,269	$ 3,270,135	$ 15,264,248
$ 273,682	$ 38,518	$ 394,146
0	15,528	846,901
98,810	750,654	3,650,723
372,492	804,700	4,891,770
0	0	24,706
0	78,414	174,901
558,370	2,269,995	6,042,733
0	117,026	117,026
1,952,407	0	2,141,008
0	0	1,872,104
2,510,777	2,465,435	10,372,478
$ 2,883,269	$ 3,270,135	$ 15,264,248

Reconciliation Of Total Governmental Fund Balances To Net Assets Of Governmental Activities December 31, 2011

Total Governmental Fund Balances	$ 10,372,478
Amounts Reported for Governmental activities in the statement of net assets are different because:	
Capital Assets used in Governmental Activities are not resources and therefore are not reported in the funds.	36,741,851
Other long-term assets are not available to pay for current period expenditures and therfore are deferred in the funds.	1,880,846
Long-term liailities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(4,466,922)
The City Garage internal service fund is used by management to charge the costs of vehicle maintenance to individual departments. The asset and liabilities of the City Garage fund are allocated between the governmental and business-type activities in the statement of net assets. This is the amount that applies to the governmental activities.	61,199
Net Assets of Governmental Activities	$ 44,589,452

See accompanying noted to the basic financial statements.

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2011

	General	State Gas and Vehicle License	Police and Fire
Revenues:			
Municipal income tax	$ 4,832,824	$ 0	$ 4,880,680
Other local taxes	1,064,394	0	183,358
State shared taxes and permits	1,871,968	959,595	45,452
Intergovernmental grants	93,875	0	234,237
Charges for services	30,494	2,060	1,452,603
Fines, costs, forfeitures, licenses and permits	1,045,890	0	5,226
Miscellaneous receipts and reimbursements, including interest	356,435	27,919	102,580
Total Revenue	9,295,880	989,574	6,904,136
Expenditures:			
Current:			
General government	3,149,741	0	0
Public safety	159,860	0	11,241,969
Highways and streets	241,757	943,228	0
Urban redevelopment & Housing	115,864	0	0
Economic Development & Assistance	2,339	0	0
Recreation	158,251	0	0
Capital outlay	0	0	318,015
Debt service:			
Principal retirement	0	0	273,552
Interest & fiscal charges	0	0	34,729
Total Expenditures	3,827,812	943,228	11,868,265
Excess (deficiency) of revenues over expenditures	5,468,068	46,346	(4,964,129)
Other financing sources (uses):			
Issuance of bonds	0	0	0
Transfers in	0	50,000	5,250,000
Transfers out	(5,391,500)	0	0
Total other financing sources (uses)	(5,391,500)	50,000	5,250,000
Net change in fund balances	76,568	96,346	285,871
Fund Balances at Beginning of Year - Restated	2,045,737	330,327	2,580,595
Change in Nonspendable Fund Balance - Inventories	(2,556)	(16,622)	0
Fund Balances End of Year	$ 2,119,749	$ 410,051	$ 2,866,466

See accompanying notes to the basic financial statements

Capital Improvements	Other Governmental Funds	Total Governmental Funds
$ 1,220,171	$ 0	$ 10,933,675
39,053	113,902	1,400,707
0	232,021	3,109,036
833,956	938,143	2,100,211
250	0	1,485,407
0	306,846	1,357,962
145,031	203,325	835,290
2,238,461	1,794,237	21,222,288
0	233,962	3,383,703
0	101,097	11,502,926
0	110,703	1,295,688
0	14,460	130,324
0	144,324	146,663
0	0	158,251
1,927,569	1,198,318	3,443,902
71,770	87,809	433,131
9,202	26,530	70,461
2,008,541	1,917,203	20,565,049
229,920	(122,966)	657,239
953,712	0	953,712
0	70,000	5,370,000
0	0	(5,391,500)
953,712	70,000	932,212
1,183,632	(52,966)	1,589,451
1,327,145	2,518,401	8,802,205
0	0	(19,178)
$ 2,510,777	$ 2,465,435	$ 10,372,478

Reconciliation Of The Statement Of Revenues, Expenditures And Changes In Fund Balances Of Governmental Funds To The Statement Of Activities For The Fiscal Year Ended December 31, 2011

Net change in Fund Balances - Total Governmental Funds	$1,589,451
Amounts Reported for Governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation.	1,495,192
Governmental funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets.	(38,672)
The statement of activities reported a transfer of capital assets from business-type activities to governmental activities. Capital asset transfers are not recognized in the governmental funds.	125,999
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	198,522
The repayment of bond and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	433,131
A New Bond issue increased long-term liabilities in the statement of net assets but are an other financing source Bond Proceeds in the governmental funds.	(953,712)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	2,819
Some expenses reported in the statement of activities, such as change in inventory and compensated absenses, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(143,510)
The City Garage Internal Service Fund, which is used to charge the cost of services to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal services revenues are eliminated. The net revenue (expense) of the City Garage Internal Service Fund is allocated among the governmental and business-type activities.	33,003
Change in Net Assets of Governmental Activities	$2,742,223

See accompanying noted to the basic financial statements.

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Tax	$ 4,555,691	$ 4,555,691	$ 4,565,655	$ 9,964
Other Local Taxes	1,200,000	1,200,000	1,238,394	38,394
State Shared Taxes and Permits	1,904,641	1,924,641	1,899,336	(25,305)
Intergovernmental Grants	125,000	125,000	125,167	167
Charges for Services	47,600	47,600	30,494	(17,106)
Fines, Costs, Forfeitures, Licenses and Permits	1,153,604	1,153,604	1,043,441	(110,163)
Miscellaneous Receipts and Reimbursements, including Interest	336,721	341,221	355,415	14,194
Total Revenues	9,323,257	9,347,757	9,257,902	(89,855)
Expenditures:				
Current:				
General Government	3,476,508	3,537,559	3,290,169	247,390
Public Safety	216,852	240,959	175,276	65,683
Highways and Streets	283,450	283,732	273,150	10,582
Urban Redevelopment & Housing	133,892	134,018	120,133	13,885
Economic Development & Assistance	0	2,940	1,951	989
Recreation	208,283	221,031	170,910	50,121
Total Expenditures	4,318,985	4,420,239	4,031,589	388,650
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,004,272	4,927,518	5,226,313	298,795
Other Financing Sources (Uses):				
Transfers Out	(5,551,000)	(5,552,500)	(5,391,500)	161,000
Advances In	2,500	2,500	0	(2,500)
Advances Out	(2,500)	(2,500)	0	2,500
Total Other Financing Sources (Uses):	(5,551,000)	(5,552,500)	(5,391,500)	161,000
Net Change in Fund Balance	(546,728)	(624,982)	(165,187)	459,795
Fund Balance at Beginning of Year	596,282	596,282	596,282	0
Prior Year Encumbrances	128,492	128,492	128,492	0
Fund Balance at End of Year	$ 178,046	$ 99,792	$ 559,587	$ 459,795

See accompanying notes to the basic financial statements

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Fund – State Gas and Vehicle License Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 998,140	$ 998,140	$ 965,421	$ (32,719)
Charges for Services	0	0	2,060	2,060
Miscellaneous Receipts and Reimbursements, including Interest	4,000	4,000	27,693	23,693
Total Revenues	1,002,140	1,002,140	995,174	(6,966)
Expenditures:				
Current:				
Highways and Streets	1,109,407	1,136,035	1,029,225	106,810
Total Expenditures	1,109,407	1,136,035	1,029,225	106,810
Excess (Deficiency) of Revenues Over (Under) Expenditures	(107,267)	(133,895)	(34,051)	99,844
Other Financing Sources (Uses):				
Transfers In	185,000	185,000	50,000	(135,000)
Total Other Financing Sources (Uses):	185,000	185,000	50,000	(135,000)
Net Change in Fund Balance	77,733	51,105	15,949	(35,156)
Fund Balance at Beginning of Year	70,109	70,109	70,109	0
Prior Year Encumbrances	81,851	81,851	81,851	0
Fund Balance at End of Year	$ 229,693	$ 203,065	$ 167,909	$ (35,156)

See accompanying notes to the basic financial statements

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Fund – Police and Fire Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Tax	$ 4,381,677	$ 4,381,677	$ 4,613,511	$ 231,834
Other Local Taxes	226,000	226,000	212,358	(13,642)
State Shared Taxes and Permits	48,974	48,974	45,452	(3,522)
Intergovernmental Grants	84,000	213,000	189,707	(23,293)
Charges for Services	1,589,906	1,589,906	1,454,769	(135,137)
Fines, Costs, Forfeitures, Licenses and Permits	10,000	10,000	5,226	(4,774)
Miscellaneous Receipts and Reimbursements, including Interest	71,000	71,000	96,757	25,757
Total Revenues	6,411,557	6,540,557	6,617,780	77,223
Expenditures:				
Current:				
Public Safety	11,527,444	11,695,375	11,265,520	429,855
Capital Outlay	337,533	406,017	387,154	18,863
Debt Service				
Principal Retirement	273,556	273,556	273,552	4
Interest and Fiscal Charges	34,733	34,733	34,729	4
Total Expenditures	12,173,266	12,409,681	11,960,955	448,726
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,761,709)	(5,869,124)	(5,343,175)	525,949
Other Financing Sources (Uses):				
Transfers In	5,250,000	5,250,000	5,250,000	0
Total Other Financing Sources (Uses):	5,250,000	5,250,000	5,250,000	0
Net Change in Fund Balance	(511,709)	(619,124)	(93,175)	525,949
Fund Balance at Beginning of Year	2,231,549	2,231,549	2,231,549	0
Prior Year Encumbrances	176,875	176,875	176,875	0
Fund Balance at End of Year	$ 1,896,715	$ 1,789,300	$ 2,315,249	$ 525,949

See accompanying notes to the basic financial statements

Statement of Net Assets
Proprietary Funds
December 31, 2011

	Business-type activities - Enterprise Funds		
	Water	Sewer	Sanitation
Assets:			
Current Assets:			
Cash and cash equivalents	$ 1,396,046	$ 1,190,989	$ 942,747
Investments	1,863,114	1,589,453	1,258,157
Receivables:			
Accounts	368,404	736,515	13,469
Special assessments, including liens	7,606	14,597	4,878
Loans	0	0	0
Accrued interest	8,548	7,749	5,115
Grants	0	0	0
Allowance for uncollectible accounts	(5,768)	(12,233)	(3,402)
Inventories	249,759	25,510	0
Prepaid items	26,413	18,471	2,541
Total Current Assets	3,914,122	3,571,051	2,223,505
Noncurrent Assets:			
Unrestricted:			
Loans receivable (net of current)	0	0	0
Capital Assets not being depreciated	961,209	389,140	0
Capital Assets (net of accumulated depreciation)	8,228,069	13,503,287	89,088
Total Noncurrent Assets	9,189,278	13,892,427	89,088
Total Assets	13,103,400	17,463,478	2,312,593
Liabilities:			
Current Liabilities:			
Accounts payable	95,936	72,999	204,788
Accrued payroll	71,659	70,904	14,582
Interfund payable	0	0	0
Loan payable	0	472,386	0
Accrued interest payable	15,181	15,181	11
Compensated absences	17,088	18,585	4,873
Capital lease payable - current	51,085	51,086	0
GO Bonds - Current	4,946	4,946	506
Landfill liability - current	0	0	45,000
Total Current Liabilities	255,895	706,087	269,760

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$ 267,090	$ 391,481	$ 4,188,353	$ 55,399
356,449	522,455	5,589,628	73,939
67,770	0	1,186,158	15,333
750	0	27,831	0
0	16,184	16,184	0
1,364	1,746	24,522	0
0	95,800	95,800	0
(419)	0	(21,822)	0
0	0	275,269	64,155
17	318	47,760	5,513
693,021	1,027,984	11,429,683	214,339
0	560,044	560,044	0
0	97,810	1,448,159	0
5,778,576	109,270	27,708,290	51,934
5,778,576	767,124	29,716,493	51,934
6,471,597	1,795,108	41,146,176	266,273
6,005	20,668	400,396	42,195
5,859	3,363	166,367	6,612
0	0	0	31,853
0	0	472,386	0
11	0	30,384	0
1,413	1,166	43,125	1,035
0	0	102,171	0
506	0	10,904	0
0	0	45,000	0
13,794	25,197	1,270,733	81,695

(Continued)

Statement of Net Assets
Proprietary Funds
December 31, 2011

	Business-type activities - Enterprise Funds		
	Water	Sewer	Sanitation
Noncurrent Liabilities			
Compensated absences	163,046	177,318	46,496
Capital lease payable	657,158	657,156	0
Loans payable	0	5,037,347	0
GO Bonds - Non Current	49,613	49,613	5,079
Landfill liability - noncurrent	0	0	911,638
Total Noncurrent Liabilities	869,817	5,921,434	963,213
Total Liabilities	1,125,712	6,627,521	1,232,973
Net Assets:			
Invested in Capital Assets, net of debt	8,481,036	7,674,451	89,088
Restricted for Capital Projects	54,559	54,559	5,585
Unrestricted	3,442,093	3,106,947	984,947
Total Net Assets	$ 11,977,688	$ 10,835,957	$ 1,079,620

Adjustment to consolidate Utility Billing Internal Service Fund Net Assets

Adjustment to consolidate the allocated portion of the City Garage Internal Service Fund Net Assets

Total Net Assets per the government-wide Statement of Net Assets

See accompanying notes to the basic financial statements

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
13,478	11,117	411,455	23,924
0	0	1,314,314	0
0	0	5,037,347	0
5,079	0	109,384	0
0	0	911,638	0
18,557	11,117	7,784,138	23,924
32,351	36,314	9,054,871	105,619
5,778,576	207,080	22,230,231	51,934
5,585	0	120,288	0
655,085	1,551,714	9,740,786	108,720
$ 6,439,246	$ 1,758,794	32,091,305	$ 160,654
		59,667	
		39,788	
		$ 32,190,760	

Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2011

	Business-type activities - Enterprise Funds		
	Water	Sewer	Sanitation
Operating revenues:			
Charges for services	$ 3,139,322	$ 3,431,894	$ 1,844,712
Operating expenses:			
Personnel services	1,719,462	1,708,002	324,454
General operating	9,456	6,987	105
Contractual services	611,924	827,808	1,299,144
Materials and supplies	188,994	185,048	3,324
Depreciation	483,020	857,896	6,853
Repairs and maintenance	26,492	543,640	0
Non-governmental	0	1,968	0
Total expenses	3,039,348	4,131,349	1,633,880
Operating income (loss)	99,974	(699,455)	210,832
Non-operating revenues:			
Interest revenue	37,008	28,830	22,010
Other	51,582	102,922	145,343
Intergovernmental	0	165,996	0
Proceeds from Dissolved Component Unit	0	0	0
Total Non-operating revenue	88,590	297,748	167,353
Non-operating expenses:			
Interest expense	32,452	210,700	11
Total Non-Operating Expenses	32,452	210,700	11
Income (loss) before transfers	156,112	(612,407)	378,174
Transfers in	0	0	0
Transfers out	0	0	0
Change in Net Assets	156,112	(612,407)	378,174
Net assets, beginning of year	11,821,576	11,448,364	701,446
Net assets, end of year	$ 11,977,688	$ 10,835,957	$ 1,079,620

Change in Net Assets - total enterprise funds

Adjustments to consolidate Utility Billing Internal Service Fund activities

Adjustment to consolidate the allocated portion of the City Garage Internal Service Fund activities

Total Change in net assets of business-type activities

See accompanying notes to the basic financial statements

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$ 332,142	$ 53,953	$ 8,802,023	$ 836,059
133,633	72,024	3,957,575	162,846
0	1,694	18,242	3,976
17,904	92,178	2,848,958	225,585
29,480	9,056	415,902	517,268
131,721	0	1,479,490	2,101
0	0	570,132	0
0	92,156	94,124	0
312,738	267,108	9,384,423	911,776
19,404	(213,155)	(582,400)	(75,717)
5,882	4,634	98,364	375
6,216	0	306,063	79,406
0	256,320	422,316	0
0	676,466	676,466	0
12,098	937,420	1,503,209	79,781
11	0	243,174	0
11	0	243,174	0
31,491	724,265	677,635	4,064
0	130,770	130,770	0
0	(235,269)	(235,269)	0
31,491	619,766	573,136	4,064
6,407,755	1,139,028	31,518,169	156,590
$ 6,439,246	$ 1,758,794	32,091,305	$ 160,654
		573,136	
		(51,801)	
		22,862	
		$ 544,197	

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Sanitation
Cash Flows from Operating Activities:			
Cash Received from Customers	$3,232,103	$3,636,213	$1,987,060
Cash Received from Interfund Services Provided	0	0	0
Cash Payments for Goods and Services	(814,013)	(1,856,247)	(1,342,801)
Cash Payments to Employees	(1,695,450)	(1,683,622)	(315,695)
Net Cash Provided (Used) by Operating Activities	722,640	96,344	328,564
Cash Flows from Noncapital Financing Activities:			
Transfers In from Other Funds	0	0	0
Advances to Other Funds	0	0	0
Intergovernmental Grants	0	0	0
Insurance Proceeds	0	0	0
Proceeds from Component Unit	0	0	0
Net Cash Used by Noncapital Financing Activities	0	0	0
Cash Flows from Capital and Related Financing Activities:			
Intergovernmental Grants	0	172,220	0
Acquisition and Construction of Assets	(984,917)	(826,962)	(6,545)
Principal Paid on Loans	0	(637,377)	0
Interest Paid on All Debt	(33,387)	(211,635)	0
Capital Lease Payment	(48,871)	(48,871)	0
Loan Initiated	0	795,764	0
GO Bonds Initiated	54,559	54,559	5,585
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,012,616)	(702,302)	(960)
Cash Flows from Investing Activities:			
Sale of Investments	270,889	451,732	0
Purchase of Investments	0	0	(133,182)
Receipts of Interest	33,040	23,430	19,462
Net Cash Provided (Used) by Investing Activities	303,929	475,162	(113,720)
Net Decrease in Cash and Cash Equivalents	13,953	(130,796)	213,884
Cash and Cash Equivalents at Beginning of Year	1,382,093	1,321,785	728,863
Cash and Cash Equivalents at End of Year	$1,396,046	$1,190,989	$942,747

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$331,044	$58,613	$9,245,033	$0
0	0	0	835,042
(44,040)	(183,467)	(4,240,568)	(755,738)
(131,621)	(72,957)	(3,899,345)	(163,625)
155,383	(197,811)	1,105,120	(84,321)
0	21,500	21,500	0
0	0	0	(4,202)
0	34,000	34,000	0
0	0	0	79,406
0	527,778	527,778	0
0	583,278	583,278	75,204
0	228,650	400,870	0
0	(178,968)	(1,997,392)	0
0	0	(637,377)	0
0	0	(245,022)	0
0	0	(97,742)	0
0	0	795,764	0
5,585	0	120,288	0
5,585	49,682	(1,660,611)	0
0	69,877	792,498	34,555
(78,860)	(304,633)	(516,675)	(24,462)
5,091	4,488	85,511	0
(73,769)	(230,268)	361,334	10,093
87,199	204,881	389,121	976
179,891	186,600	3,799,232	54,423
$267,090	$391,481	$4,188,353	$55,399

(Continued)

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Sanitation
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$99,974	($699,455)	$210,832
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	483,020	857,896	6,853
Income - Other Nonoperating	54,070	96,130	145,066
Expense - Other Nonoperating	0	418,167	
Changes in Assets and Liabilities:			
Decrease in Principal Receivable	0	0	0
(Increase) Decrease in Accounts Receivable	37,661	104,280	(4,339)
(Increase) Decrease in Special Assessments Receivable	1,051	3,909	1,621
(Increase) Decrease in Prepaid Items	3,301	(955)	133
(Increase) Decrease in Inventory	(35,965)	2,866	0
Decrease in Landfill Liability	0	0	(37,229)
Increase (Decrease) in Accounts Payable	55,280	(710,874)	(3,143)
Increase (Decrease) in Accrued Payroll	4,340	4,419	3,131
Increase (Decrease) in Compensated Absences	19,908	19,961	5,639
Total Adjustments	622,666	795,799	117,732
Net Cash Provided (Used) by Operating Activities	$722,640	$96,344	$328,564

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2011 the water, sewer, sanitation, and stormwater funds had outstanding liabilities of $762,802, $6,272,534, $5,585, and $5,585 respectivley, for the purchase of certain capital assets.
The fair market value of investments increased in 2010 by $2,829, $2,413, $1,910, $541, and $793 in the Water, Sewer, Sanitation, Stormwater, and Other Enterprise Funds respectively.
The fair market value of investments increased in 2011 by $112 in the internal service funds
The City did not utilize or receive $79,850 originally included in an OWDA sewer loan. This resulted in a reduction in loan payable.

See accompanying notes to the basic financial statements

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$19,404	($213,155)	($582,400)	($75,717)
131,721	0	1,479,490	2,101
6,113	148,206	449,585	0
0	0	418,167	0
0	(141,787)	(141,787)	0
(7,235)	0	130,367	(1,018)
24	0	6,605	0
126	76	2,681	(1,678)
0	0	(33,099)	(9,326)
0	0	(37,229)	0
3,218	6,400	(649,119)	2,096
721	192	12,803	287
1,291	2,257	49,056	(1,066)
135,979	15,344	1,687,520	(8,604)
$155,383	($197,811)	$1,105,120	($84,321)

Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2011

	Agency Funds
Assets:	
Cash and cash equivalents	$ 196,475
Total Assets	$ 196,475
Liabilities:	
Accounts payable	$ 66,107
Restricted deposits	130,368
Total Liabilities	$ 196,475

See accompanying notes to the basic financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Xenia, Ohio, was incorporated in 1817, became a city in 1834, and operates under a Council-Manager form of government.

The financial statements are presented as of December 31, 2011 and for the year then ended, and have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to local governments. The Governmental Accounting Standards Board (the "GASB") is the standard-setting body for establishing governmental accounting and financial reporting principles, which are primarily set forth in the GASB's Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification).

A. Reporting Entity

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, functions and component units for which the City (the primary government) is financially accountable. Generally, component units are legally separate organizations for which the elected officials of the primary government (i.e. the City) are financially accountable. The City would consider an organization to be a component unit if:

1. The City appoints a voting majority of the organization's governing body AND (a) is able to impose its will on that organization OR (b) there is a potential for the organization to provide specific financial burdens on the City; OR

2. The organization is fiscally dependent upon the City; OR

3. The nature of the relationship between the City and the organization is such that the exclusion from the financial reporting entity would render the financial statements of the City misleading.

The City's financial reporting entity had one component unit, the Xenia Economic Growth Corporation (XEGC). That component unit was dissolved in the 2011 fiscal year and did not exist at year end. The City's financial reporting entity includes all funds, agencies, boards and commissions that are part of the primary government, including the following services: public safety (police and fire), highways and streets, water, sewer, sanitation, storm water, recreation, public improvements, planning and zoning, and general administrative services.

Discretely Presented Component Unit - The component unit column in the government-wide financial statements includes the financial data of the City's component unit. It is reported in a separate column to emphasize that it was legally separate from the City.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The Xenia Economic Growth Corporation (XEGC) provided loan servicing and economic development services to the business community and to the City of Xenia. XEGC's administrative services were primarily funded by the City of Xenia. The amount of this funding for 2011 was $145,333. XEGC's board was appointed by the City Council and XEGC was considered legally separate from the City. The City was legally entitled to access XEGC's resources and provided a majority of its funding, making XEGC fiscally dependent on the City. XEGC was dissolved on October 30, 2011 and the City assumed all of its assets and liabilities.

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses.

The City reports the following major governmental funds:

General Fund - This fund is used to account for all financial resources except those accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the limitations of the City Charter.

State Gas and Vehicle License Fund – This fund is required by State law to account for that portion of gasoline tax and motor vehicle license fees designated for maintenance of streets within the City.

Police and Fire Fund - This fund is used to account for financial resources related to the City's Police department, Fire department, and Dispatch center. Certain revenue sources are required by State law or City ordinance to be spent on these functions.

Capital Improvements Fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment (other than those financed by proprietary funds or the municipal court capital improvements fund).

The City reports the following major proprietary funds:

Water Fund – This fund is used to account for providing water service to the City and surrounding areas.

Sewer Fund – This fund is used to account for providing sewer service to the City and surrounding areas.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Sanitation Fund – This fund is used to account for providing sanitation service to the City's residents.

Storm Water Fund – This fund is utilized to account for providing storm water service to the City's residents.

Additionally, the City reports the following funds types:

Internal Service Funds - These funds are used to account for the financing of services provided for billing for utilities (water, sewer, sanitation, and storm water) and servicing the vehicles of City departments on a cost -reimbursement basis.

Fiduciary Funds – These funds are used to account for assets held by the City as an agent for individuals, private organizations or other governmental units. The classification for the City's fiduciary funds would be an agency fund. The City has three agency funds as follows:

(1) Municipal Court funds: The Municipal Court is considered part of the reporting entity of the City. The Court handles court cases for the City but the City controls the fiscal operations of Court, reviews and approves budget requests, and provides space for the Court and offices;

(2) Imprest Cash fund: The purpose of this fund is to account for petty cash;

(3) Insurance Deposit fund: This fund is used to account for assets held by the City for citizens to ensure that fire damaged property is repaired or demolished. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net assets and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government and its' discretely presented component unit, except for fiduciary funds. The statements distinguish between those activities of the primary government that are governmental and those that are considered business-type activities. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function or program of the City's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

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

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

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

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. Revenue from income taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. Revenues considered susceptible to accrual are intergovernmental grants, interest on investments, state shared taxes, fines and forfeitures, and municipal income tax. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded when received in cash, because generally these revenues are not measurable until received.

Property taxes measurable as of December 31, 2011 but which are not intended to finance 2011 operations are recorded as unearned revenues.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting

The City follows procedures prescribed by State law in establishing the budgetary data shown in the financial statements, as follows:

1. The City must submit a budget of estimated cash receipts and disbursements for all governmental funds to the County Budget Commission by July 20 of each year for the following calendar year.

2. The County Budget Commission certifies its actions by September 1, and issues a "Certificate of Resources" limiting the maximum amount the City may expend from a given fund during the year.

3. About January 1, this Certificate is amended to include any unencumbered balances from the preceding year. The City must prepare its appropriations so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the Certificate of Resources.

4. A temporary appropriation measure is typically passed at the second City Council meeting in December. The permanent appropriation measure is passed at a Council meeting and filed at the County prior to March 31. The permanent appropriation may not exceed estimated resources certified by the County Budget Commission.

5. Unused appropriations lapse at year-end and encumbrances are reappropriated in the ensuing year's budget.

6. All funds have annual budgets legally adopted by City Council.

The City Manager acts as budget officer for the City and submits a proposed operating budget to the City Council on an annual basis. Public hearings are held to obtain taxpayer comments. The Council enacts the budget through passage of an appropriations ordinance. The appropriations ordinance controls expenditures at the level of personnel services, operating and capital expenditures/expenses by fund except for the general fund where the control is by department within the general fund. Only City Council may transfer appropriations between personnel services and operating expenses, or between operating and capital outlay, or between capital outlay and personnel services. Supplemental appropriations are made to the budget and original appropriations ordinance during the year by Council passage of supplemental appropriations ordinances. Supplemental appropriations to the original appropriations ordinance were made during the year, but were not material in relation to the original appropriations.

While financial position, results of operations and changes in fund balances are reported 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 and disbursements. The Statements of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual - (Non-GAAP Budgetary Basis) for the general fund and each major special revenue fund is presented on the budgetary basis to provide a meaningful comparison of actual

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting (Continued)

results with the budget. The major differences between the budget basis and the GAAP basis are:

(1) Revenues are recorded when received in cash (budget) as opposed to when they are both measurable and available (GAAP).

(2) Expenditures are recorded when paid in cash or encumbered (budget) as opposed to when the liability is incurred (GAAP).

The adjustments necessary to convert the results of operations for the year ended December 31, 2011 on the GAAP basis to the budget basis are as follows:

Net Change in Fund Balances

	General Fund	State Gas and Vehicle License Fund	Police & Fire Fund
GAAP Basis (as reported)	$76,568	$96,346	$285,871
Revenue Accrual	(37,978)	5,600	(286,356)
Expenditure Accrual	10,292	(22,167)	98,718
Outstanding Encumbrances	(214,069)	(63,830)	(191,408)
Budget Basis	($165,187)	$15,949	($93,175)

F. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from December 31, 2011. The City pools its cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each fund maintains its own cash and investment account.

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *"Accounting and Financial Reporting for Certain Investments and for External Investment Pools"*, the City reports its investments at fair value, except for nonparticipating investment contracts (certificates of deposit and repurchase agreements) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. During 2011, the Capital Improvements Fund was allocated approximately $26,347 of investment earnings in excess of the amount the fund would have received if earnings were based on each fund's share of pooled investment.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Investments (Continued)

The City invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2011. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2011.

H. Inventory

Inventory is valued at cost, using the first-in/first-out (FIFO) method. The proprietary fund inventories are recorded as expenses when used. Inventory in governmental funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Governmental inventories are equally offset by a fund balance classification that indicates they are not in spendable form.

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2011, 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. Governmental prepaid items are equally offset by a fund balance classification that indicates they are not in spendable form.

J. Capital Assets and Depreciation

Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000. Estimated historical costs for capital asset values were initially determined by identifying historical costs when such information was available.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation (Continued)

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

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

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

Description	Governmental and Business-Type Activities Estimated Lives (in years)
Land Improvements	7 – 40
Buildings and Improvements	5 – 40
Machinery and Equipment	1 – 50
Infrastructure	10 – 100

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-Term Obligations

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

Obligation	Fund
General Obligation Bonds	City Motor Vehicle License Tax Fund, General Capital Improvement Fund, Debt Service Fund, Water Fund, Sewer Fund, Sanitation Fund, Stormwater Fund
Loans Payable	Sewer Fund
Landfill Liability	Sanitation Fund
Compensated Absences	General Fund, State Gas and Vehicle License Fund, Police & Fire Fund, Law Enforcement Fund, Municipal Court Victim Fund, Water Fund, Sewer Fund, Sanitation Fund, Stormwater Fund, Parking Revenue Fund, Loan Trust Fund, Housing Rehabilitation Loan Fund, and Garage Fund
Capital Leases	Capital Improvements Fund, Police & Fire Fund, Municipal Court Capital Improvements Fund, Water Fund, and Sewer Fund

L. Compensated Absences

Compensated absences are accrued as they are earned by employees if both of the following conditions are met:

1. The employee's rights to receive compensation are attributable to services already rendered.

2. It is probable that the employer will compensate the employee for the benefits through paid time off or cash payment.

Compensated absences accumulated by governmental fund type and proprietary fund type employees are reported as an expense when earned in the government-wide financial statements. For governmental fund financial statements, compensated absences are only reported if unused reimbursable leave is still outstanding following an employee's resignation or retirement.

M. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Net Assets (Continued)

improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

N. Pensions

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

O. Interfund Activity

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

P. Fund Balance

In accordance with Governmental Accounting Standards Board Statement No. 54, *Fund balance Reporting,* the City classifies its fund balance based on the constraints placed upon the use of resources reported in governmental funds. The following are the five fund balance classifications.

1. Nonspendable Fund Balance - The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

2. Restricted Fund Balance - The restricted classification is used when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions (City Charter) or enabling legislation.

3. Committed Fund Balance - The committed fund balance classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority, the Xenia City Council. Constraints are imposed on committed amounts by Council through ordinance or resolution.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Fund Balance (Continued)

4. Assigned Fund Balance - Assigned fund balance includes amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. City Council may assign certain amounts through a motion but has also delegated authority to the City's Appointed Officials to conduct City business which may include the assignment of fund balances.

5. Unassigned Fund Balance - Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. In governmental funds other than the General Fund, the unassigned classification is used only to report a deficit balance resulting from incurred expenditures for specific purposes exceeding amounts which had been restricted, committed or assigned for said purposes.

The City applies restricted resources first when an expense is incurred for purposes which both restricted and unrestricted net assets are available. The City considers committed, assigned, and unassigned fund balances, respectively, to be spent when expenses are incurred for purposes for which any of the unrestricted fund balance classifications could be used.

Q. Operating Revenues and Expenses

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

R. 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.

S. Allocation of Indirect Expenses

The City allocates some personnel expenses over different funds based on City ordinance. These indirect costs have been included as part of program expenses reported for the functional activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Provision for Loan Losses

Potential losses on specific loans are charged to operations when management determines that there is a loss contingency. This evaluation includes consideration of various factors such as collateral, loan loss experience, lending policies, and current economic conditions.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Capital Assets not reported in funds:	
Capital Assets used in governmental activities	$36,741,851
Total	$36,741,851
Other long-term assets not available to pay for current-period expenditures:	
Delinquent Income Tax Revenue	$875,748
Shared Revenues	935,335
Other Local Taxes	0
Delinquent Property Tax Revenue	0
Grant Revenues	15,731
Special Assessment Revenue	17,550
Charges for Services	32,414
Miscellaneous Revenue	4,068
Total	$1,880,846
Long-Term liabilities not reported in the funds:	
General Obligation Bonds Payable	($1,803,712)
Accrued Interest on Long-Term Debt	(15,831)
Capital Leases Payable	(856,036)
Compensated Absences Payable- Government Activities	(1,791,343)
Total	($4,466,922)
Amount of City Garage Internal Service fund applicable to government activities:	
City Garage Fund Net Assets at year end	$100,987
Portion of City Garage Fund allocated to business-type activities	(39,788)
Total	$61,199

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

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

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

Amount capital outlay exceeded depreciation in the current period:	
Capital Outlay	$2,782,522
Depreciation Expense	(1,287,330)
Total	$1,495,192
Revenues that do not provide current financial resouces:	
Delinquent Income Tax Revenue	$35,622
Local Shared Revenue	(2,398)
Shared Revenue	204,604
Delinquent Property Taxes	0
Special Assessment Revenue	(424)
Intergovernmental Grants	(67,015)
Charges for Services	30,284
Miscellaneous Revenues	(2,151)
Total	$198,522
Expenses not requiring the use of current financial resources:	
Compensated Absences	($124,332)
Supplies	(19,178)
Total	($143,510)
Net loss of the City Internal Service Fund reported in government activities:	
City Garage Internal Service Fund change in net assets	$55,865
Portion of Internal Service fund change in net assets allocated to business type activities	(22,862)
Total	$33,003

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPAL AND RESTATEMENT OF FUND BALANCE

Change in Accounting Principles

For Fiscal Year 2011 the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." The Statement's purpose is to enhance the usefulness of fund balance information by presenting clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. As a result of GASB 54 the City's Recreation Fund is no longer reported as a separate fund. Transactions and balances related to the Recreation Fund are now reported and budgeted in the General Fund.

Restatement of Fund Balance

The implementation of GASB 54 had the following effects on fund balances of the following funds as they were previously reported.

	General Fund	Other Governmental Funds
Fund Balance, December 31, 2010	$2,042,832	$2,521,306
GASB 54 Reclassifications	2,905	(2,905)
Fund Balance, December 31, 2010 - Restated	$2,045,737	$2,518,401

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NOTE 4 – FUND BALANCES

Fund Balances are classified as nonspendable, restricted, committed, assigned and unassigned. The Constraints placed on fund balances for major governmental funds and all other governmental funds are presented below.

Fund Balances	General	State Gas and Vehicle License	Police and Fire	Capital Improvements	Other Governmental Funds	Total
Nonspendable:						
Inventory	$9,747	$14,959	$0	$0	$0	$24,706
Prepaids	49,297	3,795	43,395	0	78,414	174,901
Total Nonspendable	59,044	18,754	43,395	0	78,414	199,607
Resricted for:						
General Government	0	0	0	0	98,269	98,269
Public Safety	0	0	2,823,071	0	1,305,535	4,128,606
Highways & Streets	0	391,297	0	0	385,889	777,186
Capital Projects	0	0	0	558,370	420,491	978,861
Debt Service	0	0	0	0	59,811	59,811
Total Restricted	0	391,297	2,823,071	558,370	2,269,995	6,042,733
Committed to:						
General Governemnt	0	0	0	0	117,026	117,026
Total Committed	0	0	0	0	117,026	117,026
Assigned to:						
General Government	130,702	0	0	0	0	130,702
Public Safety	9,082	0	0	0	0	9,082
Highways & Streets	31,089	0	0	0	0	31,089
Urban Redevelopment and Housing	1,468	0	0	0	0	1,468
Recreation	16,260	0	0	0	0	16,260
Capital Projects	0	0	0	1,952,407	0	1,952,407
Total Assigned	188,601	0	0	1,952,407	0	2,141,008
Unassigned (Deficit)	1,872,104	0	0	0	0	1,872,104
Total Fund Balance	$2,119,749	$410,051	$2,866,466	$2,510,777	$2,465,435	$10,372,478

NOTE 5 – RECLASSIFICATIONS

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation. Expenditures related to certain functions have been grouped into different classifications to improve the presentation of activities. The following changes were made to classifications.

1. Eliminating the function "Community Development" and replacing it with "Urban Redevelopment & Housing" and "Economic Development & Assistance"
2. Reclassifying Planning as "General Government" rather than "Community Development"
3. Reclassifying Property Maintenance as "General Government" rather than "Health"
4. Certain expenditures in the Special Miscellaneous Improvement Fund once classified as "General Government" were reclassified as "Highways & Streets"

Expenditures reported on the Entity Wide Statements:

	Governmental Activities 2010 as Reported	Governmental Activities 2010 Reclassified
Expenses		
General Government	$3,577,856	$3,559,643
Public Safety	11,311,480	11,311,480
Health	306,963	258,706
Highways and Streets	1,801,149	1,842,334
Community Development	247,659	0
Urban Redevelopment & Housing	0	125,650
Economic Development & Assistance	0	147,294
Recreation	284,934	284,934
Debt Service:		
Interest and fiscal charges	104,977	104,977
Total	$17,635,018	$17,635,018

Expenditures reported on the Fund Statements:

	General Fund 2010 as Reported	General Fund 2010 Reclassified
Expenses		
General Government	$2,680,427	$2,850,693
Public Safety	0	0
Health	48,257	0
Highways and Streets	272,387	272,387
Community Development	248,432	0
Urban Redevelopment & Housing	0	126,423
Economic Development & Assistance	0	0
Recreation	167,728	167,728
Total	$3,417,231	$3,417,231

NOTE 6 – DEPOSITS AND INVESTMENTS

A. Deposits

At December 31, 2011, the carrying amount of the City cash deposits was $7,292,125 and the bank balance was $8,152,501. FDIC Insurance covered $250,000, per insured bank, for each account ownership category.

For any remaining bank balance not covered by depository insurance, the State of Ohio by statute has established a collateral pooling system for financial institutions acting as public depositories. The public depositories must pledge qualified securities with a market value at least equal to 105 percent of the total amount of all public deposits to be secured by the collateral pool. The securities so pledged provide the equivalent of a deposit insurance fund. This approach protects all public entities against a single public depository collapse. The state has implemented collateral pools to minimize the interest penalty to public entities for protecting public deposits. The cash deposits are held in certificates of deposit and interest-bearing demand deposit and savings accounts.

B. Investments

The City's investments at December 31, 2011 are summarized below:

	Total		Investment Maturities				
Investment Type	Fair Value	Credit Rating	Less than 6 Months	6 Months to 1 Year	1 - 3 Years	3 - 5 Years	11-27 Years
FFCB	$508,768	AAA	$443,681	$65,087	$0	$0	$0
FHLB	3,534,165	AAA	468,043	848,174	65,596	2,152,352	0
FHLMC	2,002,967	AAA	35,259	55,497	352,251	1,353,557	206,403
FNMA	3,357,431	AAA	125,744	61,525	785,919	2,236,436	147,807
STAR OHIO	8,900	AAA	8,900	0	0	0	0
Money Market Funds	1,832,496	Unrated	1,832,496	0	0	0	0
Total Investments	$11,244,727		$2,914,123	$1,030,283	$1,203,766	$5,742,345	$354,210

n/a – Obligations of the U.S. Government are explicitly guaranteed by the U.S. Government and are not considered to have credit risk.

Interest Rate Risk – Interest rate risk is the risk that an interest rate change could adversely affect an investment's fair value. State Regulations and City policy reduce exposure to declines in fair values by limiting the life of investments to five years. Although at the time of purchase the average life of some of the securities was under five years, certain investments identified above have exceeded the five year limit. The reporting of effective duration in the table above quantifies, to the fullest extent possible, the interest rate risk of the City's fixed income assets.

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments (Continued)

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a failure of a depository institution or counterparty to a transaction, the City will be unable to recover the value of deposits, investments, or collateral securities in the possession of an outside party. At December 31, 2011, the City's deposits and investments, including the collateral on lent securities, had no exposure to custodial credit risk. The City does not have a policy to limit custodial credit risk.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates between the U.S. Dollar and foreign currencies could adversely affect an investment's fair value. The City Investment policy does not allow the purchasing of foreign securities. The City had no exposure to foreign currency risk at fiscal year end.

Credit Risk – Credit risk is the risk that an issuer or counterparty to an investment will be unable to fulfill its obligations. The City Investment policy allows fund managers to invest in only the following Instruments: (1) Treasury Bills and Treasury Notes and Bonds; (2) Obligations of Federal Agencies and Instrumentalities; (3) Non Negotiable Interest Bearing Time Certificates of Deposit and Savings Accounts; (4) Bankers Acceptances of banks in top 100 based on asset size, or Ohio based banks with at least $2 billion in assets; (5) Commercial paper rated at least A-1/P-1; (6) Star Ohio; (7) No load money market mutual funds consisting exclusively of obligations listed in 5 and 6; (8) Repurchase Agreements under terms in the policy; (9) NOW accounts; (10) and insured obligations of the State of Ohio and its political subdivisions. As of December 31, 2011, 100% of the City's portfolio was invested in AAA rated securities.

Concentration of Credit Risk – Concentration of credit risk is the risk of inability to recover the value of deposits, investments, or collateral securities in the possession of an outside party caused by a lack of diversification. The City portfolio must me invested in more than one type of financial instrument, in more than one financial institution, and at different maturity lengths according to cash flow needs. At December 31, 2011, the City had no concentration of credit risk.

NOTE 7 - TAXES

A. Property Taxes

Property taxes consist of amounts levied against real and tangible property (used in business) located in the City. Real property taxes are levied each January 1 on the assessed value listed as of the prior January 1. Assessed values are established by the County Auditor at 35% of appraised market value. Property values are required to be updated every three years and revalued every six years. The last revaluation was completed in 2010.

NOTE 7 - TAXES (Continued)

A. Property Taxes (Continued)

The property tax calendar is as follows:

Levy date	January 1, 2010
Lien date	January 1, 2011
First installment payment due	February 18, 2011
Second installment payment due	July 22, 2011

The assessed values upon which 2011 tax receipts were based, are as follows:

	Assessed Values January 1, 2010
Real Estate	$394,588,410
Tangible Personal	344,970
Total	$394,933,380

The County Treasurer collects property taxes on behalf of taxing districts in Greene County, including the City of Xenia. Property taxes may be paid in full on February 18th or one-half on February 18th and July 22nd. The County Auditor remits to the City, in April and August, its portion of taxes collected.

Ohio law prohibits taxation of property in excess of $10.00 per $1,000 (10.0 mills) of assessed value without a vote of the citizens. Under current procedures, the City's share is $3.00 per $1,000 (3.0 mills) of assessed value. The City also receives an additional .2 mills to pay debt service for our general obligation bonds.

An additional property tax levy of 3.5 mills was renewed by a vote of the citizens of Xenia in November, 2009. The additional levy is for five years, to be assessed for tax-duplicate years 2009 to 2013, and collected in the fiscal years 2010 through 2014.

B. Income Tax

For the 2011 fiscal year the City collected income taxes at a rate of 2.25%. A 1.5% credit was allowed for those who work in another community and pay taxes to other municipalities on that income. In November of 2010 the City passed a ballot initiative to increase the City's income tax rate from 1.75% to 2.25% effective January 1, 2011. The credit to other municipalities was not changed. Employers within the City withhold income tax on employee compensation and remit at least quarterly. Corporations and other individual taxpayers pay estimated taxes quarterly and file an annual declaration.

NOTE 8 – LOANS RECEIVABLE

The City operates three long-term enterprise fund loan programs. These three include the loan fund, the Community Development Block Grant (CDBG) and Urban Development Action Grant (UDAG) revolving loan fund, and the housing rehabilitation loan fund. Loans once held by the Xenia Economic Growth Corporation are now accounted for in the City loan fund.

Loans receivable at December 31, 2011 were:

Loan Type	C.D.B.G Revolving Loan Fund	Loan Fund	Housing Rehabilitation Loan Fund
Down payment assistance loans	$0	$0	$3,093
Mortgage grants	0	0	53,850
Rehabilitation loans	0	0	298,609
Façade Loans	38,585	0	22,273
Homelessness Prevention Loans	0	0	8,807
Economic development loans	0	151,011	0
Total Loans receivable	$38,585	$151,011	$386,632

C.D.B.G. Revolving Loan Fund - In past years the City received Federal Community Development Block grants (CDBG) and Urban Development Action grants (UDAG) to provide low interest loans for economic and job development. The balance in this fund is from loan repayments and interest earned on the loan repayments. CDBG and UDAG regulations require the City to reinvest this balance in similar economic development loans or expenditures.

Loan Fund - In 1983, the City assumed the assets, liabilities and loan commitments of Xenia Environmental Neighborhood Improvement Association, Inc. (X.E.N.I.A., Inc.). X.E.N.I.A., Inc. provided mortgage grants and low or zero interest loans to encourage economic and neighborhood development. The City no longer issues mortgage grants from this fund. The City also assumed the assets, liabilities, and loan commitments of its component unit (Xenia Economic Development Corporation) in 2011 when the corporation was dissolved. Loans previously managed and issued by X.E.G.C. are now administered through the loan fund.

Housing Rehabilitation Loan Fund – In December of 2009, the City received notice that it had been awarded a Tier II Downtown Building and Streetscape Grant. These grant dollars are required to be spent on downtown Xenia. Projects related to these grant dollars include the improvement of downtown buildings through a façade loan program, improvements to two municipal parking lots, curb and sidewalk improvements, the painting of several murals, and wayfinding and gateway signage. In September of 2006 the City was awarded a Community Housing Improvement Program (CHIP) Grant in the amount of $556,000. The grant includes homelessness prevention, private rehabilitation, home or building repair, private rental rehab, fair housing, and general administration activities. The first expenditures related to this grant were made in 2007. The City was also awarded a $600,000 CHIP Grant in August, 1998 which ended in 2001. The program had similar activities to the 2006 grant as it offered deferred loans, direct low interest loans or a combination thereof with various payoff dates. Some delinquencies from previous housing rehabilitation programs remain outstanding.

NOTE 9 - TRANSFERS

Following is a summary of transfers in and out for all funds for 2011:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	$0	$5,391,500
Police and Fire Fund	5,250,000	0
State Gas and Vehicle License Fund	50,000	0
Other Governmental Funds	70,000	0
Total Governmental Funds	5,370,000	5,391,500
Enterprise Funds		
Other Enterprise Funds	130,770	235,269
Total Enterprise Funds	130,770	235,269
Total Transfers	$5,500,770	$5,626,769

There was one transfer from the General Fund to Other Governmental Funds. That transfer was to support operations in the Municipal Court Victim Fund. The transfer from the General Fund to the Police and Fire Fund was to support operations related to those public safety functions, and the transfer from the General Fund to the State Gas and Vehicle License Fund was to support operations related to street improvements and maintenance. The transfer from the General Fund to the Other Enterprise Funds was to supplement operations in the Parking Revenue Fund. There were also transfers of Capital assets between various funds. $109,270 was transferred between Other Enterprise Funds. A transfer of capital assets in the amount of $125,999 from enterprise funds to governmental activities explains the imbalance between transfers in and transfers out. The transfer out was recognized in the enterprise fund but no transfer in was recognized by the governmental fund on the fund statements. However, the transfer is recognized on the entity-wide statements for both governmental activities and business-type.

NOTE 10 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances at December 31, 2011 were as follows:

	Interfund Receivable	Interfund Payable
Governmental Funds:		
Capital Improvements Fund	$31,853	$0
Internal Service Funds:		
City Garage Fund	0	31,853

Advances to the Garage Fund are for the purpose of acquiring capital assets. The Advance is then paid back to the General Capital Improvement Fund as that asset depreciates.

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2011:

Historical Cost:

Class	December 31, 2010	Additions	Deletions	December 31, 2011
Capital assets not being depreciated:				
Land	$16,220,607	$0	($10,320)	$16,210,287
Construction in Progress	685,664	1,371,022	(430,923)	1,625,763
Subtotal	16,906,271	1,371,022	(441,243)	17,836,050
Capital assets being depreciated:				
Land improvements	1,343,845	901,349	0	2,245,194
Buildings and improvements	6,741,464	74,594	0	6,816,058
Machinery and Equipment	8,229,976	320,492	(30,612)	8,519,856
Infrastructure	15,247,920	671,987	(156,499)	15,763,408
Subtotal	31,563,205	1,968,422	(187,111)	33,344,516
Total Cost	$48,469,476	$3,339,444	($628,354)	$51,180,566

Accumulated Depreciation:

Class	December 31, 2010	Additions	Deletions	December 31, 2011
Land improvements	($708,299)	($46,396)	$0	($754,695)
Buildings and improvements	(2,676,570)	(176,077)	0	(2,852,647)
Machinery and Equipment	(4,306,389)	(652,762)	30,612	(4,928,539)
Infrastructure	(5,584,932)	(414,196)	128,147	(5,870,981)
Total Depreciation	($13,276,190)	($1,289,431) *	$158,759	($14,406,862)
Net Value:	$35,193,286			$36,773,704

* Depreciation expenses were charged to governmental functions as follows:

General Government	$234,872
Public Safety	435,966
Highways and Streets	502,908
Community Development	14,397
Recreation	99,187
Health	0
Total Depreciation Expense recorded within the Governmental Activities	1,287,330
Amount of Depreciation Expense recorded in the Internal Service Fund	2,101
Total Additions to Accumulated Depreciation	$1,289,431

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2011:

Historical Cost:

Class	December 31, 2010	Additions	Deletions	December 31, 2011
Capital assets not being depreciated:				
Land	$484,280	$0	$0	$484,280
Construction in Progress	2,646,855	799,376	(2,482,352)	963,879
Subtotal	3,131,135	799,376	(2,482,352)	1,448,159
Capital assets being depreciated:				
Land improvements	448,997	235,769	(109,999)	574,767
Buildings and improvements	8,347,364	1,520,781	(16,000)	9,852,145
Machinery and Equipment	51,215,065	1,507,618	(25,960)	52,696,723
Total Cost	$63,142,561	$4,063,544	($2,634,311)	$64,571,794

Accumulated Depreciation:

Class	December 31, 2010	Additions	Deletions	December 31, 2011
Land Improvements	($282,088)	($11,886)	$0	($293,974)
Buildings and Improvements	(4,957,689)	(179,106)	0	(5,136,795)
Machinery and Equipment	(28,701,957)	(1,288,498)	25,960	(29,964,495)
Total Depreciation	($33,941,734)	($1,479,490)	$25,960	($35,395,264)
Net Value:	$29,200,827			$29,176,530

NOTE 12 – DEFINED BENEFIT PENSION PLANS

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

A. Ohio Public Employees Retirement System (the "Ohio PERS")

The following information was provided by the Ohio PERS to assist the City in complying with GASB Statements No. 45, "*Accounting and Financial Reporting by Employers for Post-employment Benefits other than Pension*" and No. 27, *"Accounting for Pensions by State and Local Government Employers"*.

All employees of the City, except full-time uniformed police officers and full-time firefighters, participate in one of the three pension plans administered by the Ohio PERS:

1. The Traditional Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (the "Ohio PERS") (Continued)

2. The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.

3. The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature, but less than, the Traditional Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements and required supplementary information. Interested parties may obtain a copy by visiting https://www.opers.org/investments/cafr.shtml, making a written request to OPERS at 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2011, member and employer contribution rates were consistent across all three plans (TP, MD and CO). Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan.
The 2011 member contribution rate for City employees was 10.00% of covered payroll. The 2011 employer contribution rate was 14.00% of covered payroll. Total required employer contributions for all plans are equal to 100% of employer charges and should be extracted from employer records.

The City's contributions to OPERS for the years ended December 31, 2011, 2010 and 2009 were $650,210, $560,033, and $552,262, respectively, which were equal to the required contributions for each year.

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

B. Ohio Police and Fire Pension Fund (the "OP&F Fund")

All City full-time police officers and full-time firefighters participate in the OP&F Fund, a cost-sharing multiple-employer defined benefit pension plan. The OP&F Fund provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Contribution requirements and benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code.

Plan members are required to contribute 10.0% of their annual covered salary, while employers are required to contribute 19.5% and 24.0% respectively for police officers and firefighters. The City's contributions to the OP&F Fund for the years ending December 31, 2011, 2010, and 2009 were $394,554 $360,923 and $380,855 for police and $504,240, $424,088 and $452,462 for firefighters, respectively, which were equal to the required contributions for each year.

NOTE 13 – POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System ("OPERS")

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

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

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

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in chapter 145 of the ORC.

NOTE 13 – POSTEMPLOYMENT BENEFITS (Continued)

A. Ohio Public Employees Retirement System ("OPERS") (Continued)

Funding Policy - The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the Ohio PERS. A portion of each employer's contribution to the Ohio PERS is set aside for the funding of post retirement health care benefits. Employer Contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, local government employers contributed at a rate of 14% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14% of covered payroll for local government employers. Active members do not make contributions to OPEB plan.

The OPERS Postemployment Health Care Plan was established under, and is administered in accordance with Internal Revenue Code 401 (h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment Health Care benefits. The employer contribution allocated to health care for those in the traditional plan was 4.0% for calendar year. For members of the combined plan the portion was 6.05% during 2011. The portion of employer contributions allocated to health care for the year beginning January 1, 2012 remained the same, but are subject to change based on Board action. The OPERS Board of Trustees is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's Contributions for health care to the OPERS for the years ending December 31, 2011, 2010, and 2009 were $260,066, $318,684, and $396,343, respectively, which were equal to the required contributions for each year.

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

B. Ohio Police and Fire Fund ("OP&F")

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

OP&F provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

NOTE 13 – POSTEMPLOYMENT BENEFITS (Continued)

B. Ohio Police and Fire Fund ("OP&F") (Continued)

The ORC permits, but does not mandate, OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is provided in chapter 742 of the ORC.

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

Funding Policy – The ORC provides for contribution requirements of the participating employers and of plan members to the OP&F. Participating Employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5% and 24.0% of covered payroll for police and fire employers, respectively. The ORC states the employer contribution may not exceed 19.5 % of covered payroll for police and 24.0% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

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

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the section 115 trust and the section 401(h) account as the employer contribution for retiree health care benefits. For the year ended December 31, 2011 the employer contribution allocated to the healthcare plan was 6.75% of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h). The OP&F Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected.

The City's Contributions for health care to the OP&F for the years ending December 31, 2011, 2010, and 2009, were $208,740, $190,947, and $201,492 for police and $197,067, $165,742, and $176,831 for firefighters, respectively, which were equal to the required contributions for each year.

The number of OP&F participants eligible to receive health care benefits as of 12/30/2010, the date of the last actuarial valuation, was 15,013 for Police and 11,061 for Firefighters. OP&F's total health care expense for the year ended 12/31/2010 was $159,913,915, which was net of member contributions of $58,923,329.

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

Long-term debt and other long-term obligations of the City at December 31, 2011 were as follows:

			Balance December 31, 2010	Additions	(Reductions)	Balance December 31, 2011	Due Within One Year
Business-Type Activities:							
Loans Payable:							
3.04%	Sewer Loan Payable	1993	$178,220	$0	($178,220)	$0	$0
2.79%	Sewer Loan Payable	1999	4,165,369	0	(388,643)	3,776,726	399,561
3.25%	Sewer Loan Payable	2010	1,883,371	0	(150,364)	1,733,007	72,825
	Total Loans Payable		6,226,960	0	(717,227)	5,509,733	472,386
Capital Leases			1,514,227	0	(97,742)	1,416,485	102,171
2.16%							
General Obligation Bond Payable			0	120,288	0	120,288	10,904
Landfill Liability			993,867	8,533	(45,762)	956,638	45,000
Compensated Absences			405,524	454,580	(405,524)	454,580	43,125
Total Business Type Activities			$9,140,578	$583,401	($1,266,255)	$8,457,724	$673,586
Governmental Activities Long-Term Debt:							
2.00- 3.10%							
General Obligation Bond Payable		2010	$920,000	$0	($70,000)	$850,000	$75,000
2.16%							
General Obligation Bond Payable		2011	0	953,712	0	$953,712	86,464
Capital Leases Payable			1,219,167	0	(363,131)	856,036	377,356
Compensated Absences			1,693,036	1,816,302	(1,693,036)	1,816,302	74,790
Total Governmental Activities			$3,832,203	$2,770,014	($2,126,167)	$4,476,050	$613,610

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NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

A. Principal and Interest Requirements

Principal and Interest requirements to retire long-term obligations outstanding at December 31, 2011 are as follows:

	General Obligation Bond		Sewer Loans Payable	
Years	Principal	Interest	Principal	Interest
2012	$172,368	$44,736	$472,386	$160,934
2013	174,473	40,295	485,998	147,322
2014	201,621	36,397	500,003	133,317
2015	203,816	32,202	514,413	118,907
2016	206,059	27,709	529,240	104,080
2017	208,350	22,793	544,496	88,825
2018-2022	757,313	38,859	1,676,287	234,906
2023-2027	0	0	554,266	101,515
2028-2030	0	0	232,644	14,349
Totals	$1,924,000	$242,991	$5,509,733	$1,104,155

B. General Obligation Bond

In 2000, the City issued $1,400,000 of general obligations bonds to fund street improvements in our Industrial park and to pay off our unfunded police and fire pension liability. The City received a discount from the Police and Fire Pension Fund for paying off the unfunded police and fire pension obligation. The City had an option to call in the bonds after June 1st of 2010 and after carefully evaluating the options decided to do so. The City then in a refunding issued $920,000 of new bonds at a lower rate for a 10-year period. The bonds mature at different times and rates. It is estimated that the debt refinance will save the City approximately $113,000 over the 10-year period. In 2011 the City issued additional general obligation bonds in the amount of $1,074,000. In this instance the bonds were privately placed with PNC bank rather than publicly offered. These bonds were issued for the purpose of making improvements to infrastructure at the City's feature park, and to purchase backup generators for City Hall and the Public Service Center.

C. Conduit Debt

On June 22, 2007, Xenia City Council approved the City to act as a conduit issuer of Legacy Village Healthcare Facilities, Inc. tax-exempt lease obligations to refund debt issued for the construction of an assisted living facility located within the City of Xenia. The City's involvement allowed Legacy Village to be given tax-exempt status thus making them eligible for a lower interest rate for financing. A master lease-purchase and sub-lease agreement was executed in an amount not to exceed $2,500,000 by Fifth Third Bank as lessor, the City of Xenia as lessee, and Legacy Village Healthcare Facilities, Inc. as Sub lessee. The final amount of the conduit debt was $2,090,050. These lease obligations were payable solely from revenue sources provided by Legacy Village and did not pledge the full faith and credit of the City nor impact the City's debt limitations. On February 3, 2011 the sublessee paid off the obligation in full. As of December 31, 2011, there is no conduit debt outstanding.

NOTE 15 – LEASES

A. Capital Leases

Under capital leases the City has leases for a medic unit, a ladder truck, a fire pumper, a communication center, a building security system, an HVAC system, automated meter reading upgrades, Self Contained Breathing Apparatus, and an upgrade to the phone system. The cost of these capital leases are related to Governmental Activities capital assets with the exception of the automated meter reading project which can be attributed to the Business Activities. The related liabilities are included in amounts due within one year and amounts due in more than one year. The original cost of the assets acquired under capital lease was $4,400,252 and the book value at December 31, 2011 was $2,173,122. The following is a schedule of future minimum lease payments under the capital leases together with the present value of the net minimum lease payments as of December 31, 2011:

Year Ending December 31,	Governmental Activities	Business Type Activities
2012	$409,351	$164,516
2013	257,428	164,516
2014	113,847	164,516
2015	93,350	164,516
2016	46,675	164,516
2017-2022	0	987,091
Minimum Lease Payments	920,651	1,809,671
Less amount representing interest at the City's incremental borrowing rate of interest	(64,615)	(393,186)
Present value of minimum lease payments	$856,036	$1,416,485

B. Operating Leases

The City leases office space, machinery and equipment, janitorial and cleaning services and parking lots under operating agreements that expire at various dates through 2016. Payments on operating leases were $91,778 during 2011. The following is a schedule of future minimum rental payments of non-cancellable operating leases:

Year Ending December 31,	Amount
2011	71,525
2012	18,476
2013	17,628

NOTE 16 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

In 1991, the City stopped accepting waste at the City of Xenia Landfill. EPA required the City to place a final cover on the landfill site as well as perform certain maintenance and monitoring functions at the site for thirty years after closure. At December 31, 2011 the City's accrued liability (per GASB 18) for post-closure costs related to the closed City landfill is $956,638. These costs are funded by a component of the city Sanitation rate. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables.

NOTE 17 - RISK MANAGEMENT

The City of Xenia is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the City of Xenia participates in the Ohio Government Risk Management Plan. This program is a fully reinsured product that provides for 100% "transfer" of risk. Members do not retain or share any risk. There were no significant reductions in insurance coverage in any category of risk over the prior year. The amount of any settlements has not exceeded insurance coverage over the past three years.

NOTE 18 - CONTINGENCIES

The City is defendant in various court actions, but it is either covered by insurance or the amount involved is not material in relation to the financial statements.

The City participates in several federally assisted programs (principally Community Development Block Grants and Urban Development Action Grants) which are subject to program compliance audits by the grantors or their representatives. The grantor agencies, at their option, may perform economy and efficiency audits, program results audits or conduct monitoring visits. Such audits and visits could lead to reimbursement to the grantor agencies. Management believes such reimbursements, if any, would not be material.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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

Nonmajor Governmental Funds

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Indigent Driver Alcohol Treatment Fund
To account for fine monies collected under DUI and driving under license suspension offenses cited under state law. The purpose of the fund is to provide funding for an indigent driver treatment program.

Law Enforcement and Education Fund
To account for fine monies collected under DUI offenses cited under state law. The purpose of the fund is to fund costs incurred while enforcing DUI laws and educate the public concerning DUI.

State Route Repair Fund
Required by State law to account for that portion of gasoline tax and motor vehicle license fees designated for maintenance of State highways within the City.

City Motor Vehicle License Tax Fund
To account for specific local street repairs approved by the City and funded by the permissive municipal motor vehicle license tax.

County Motor Vehicle License Tax Fund
To account for specific major street repairs approved by Greene County, Ohio and funded by the permissive County motor vehicle license tax.

Special Miscellaneous Improvements Fund
To account for revenues from lease of the Xenia Towne Square. Restricted by local ordinance for permanent improvements.

Tax Increment Equivalent Fund
To account for State payments in lieu of property taxes in the Urban Renewal Zone (Xenia Towne Square). Restricted by State law and local ordinance for improvements other than those directly benefiting the Urban Renewal zone.

(Continued)

Special Revenue Funds

911 Fund

To account for 911 surcharges related to wireless communications. Uses are restricted by state law to designing, upgrading, purchasing, leasing, programming, installing, testing, or maintaining various aspects of the communication center.

Law Enforcement Fund

To account for the proceeds from sales of contraband seized during arrests on felony charges.

Drug Law Enforcement Fund

To account for drug offenses, fines and bond forfeitures.

Municipal Court Victim Fund

To account for revenues and expenditures related to the special fee assessed and collected by the Court to provide funding for the Victim Advocate Program for Xenia Municipal Court.

Debt Service Fund

Debt Service Fund

This fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

Capital Projects Funds

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

Municipal Court Capital Improvements Fund

This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment associated with the municipal court. This fund was established during 1991.

Issue II Fund

This fund is used to account for revenues and expenditures related to Issue II money which is used for infrastructure projects funded and approved by the State of Ohio Public Works Commission. This fund was established during 1989.

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and cash equivalents	$ 817,287	$ 25,579	$ 179,757	$ 1,022,623
Investments	1,090,721	34,137	239,897	1,364,755
Receivables:				
Taxes, including interest, penalties and liens	68,000	66,979	0	134,979
Intergovernmental	616,655	9,894	0	626,549
Accounts	20,658	0	0	20,658
Accrued interest	4,278	121	1,065	5,464
Grants	8,379	0	8,314	16,693
Prepaid items	43,267	0	35,147	78,414
Total Assets	$ 2,669,245	$ 136,710	$ 464,180	$ 3,270,135
Liabilities:				
Accounts payable	$ 30,204	$ 0	$ 8,314	$ 38,518
Accrued payroll	15,528	0	0	15,528
Deferred revenue	673,527	76,899	228	750,654
Total Liabilities	719,259	76,899	8,542	804,700
Fund Balances:				
Nonspendable Fund balance				
Prepaid items	43,267	0	35,147	78,414
Restricted Fund Balance	1,789,693	59,811	420,491	2,269,995
Committed Fund Balance	117,026	0	0	117,026
Total Fund Balances	1,949,986	59,811	455,638	2,465,435
Total Liabilities and Funds Balances	$ 2,669,245	$ 136,710	$ 464,180	$ 3,270,135

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Other local taxes	$ 43,116	$ 70,786	$ 0	$ 113,902
State shared taxes and permits	217,080	14,941	0	232,021
Intergovernmental grants	88,524	0	849,619	938,143
Fines, costs, forfeitures, licenses and permits	220,070	0	86,776	306,846
Miscellaneous receipts and reimbursements, including interest	198,073	507	4,745	203,325
Total Revenue	766,863	86,234	941,140	1,794,237
Expenditures:				
Current:				
General government	233,962	0	0	233,962
Public safety	100,469	628	0	101,097
Highways and streets	108,118	2,585	0	110,703
Urban redevelopment and housing	14,460	0	0	14,460
Economic development and assistance	144,324	0	0	144,324
Capital outlay	267,839	0	930,479	1,198,318
Debt service:				
Principal retirement	25,000	45,000	17,809	87,809
Interest and fiscal charges	7,933	16,311	2,286	26,530
Total Expenditures	902,105	64,524	950,574	1,917,203
Excess (deficiency) of revenues over expenditures	(135,242)	21,710	(9,434)	(122,966)
Other financing sources (uses):				
Transfers in	70,000	0	0	70,000
Total other financing sources (uses)	70,000	0	0	70,000
Net change in fund balances	(65,242)	21,710	(9,434)	(52,966)
Fund Balances at Beginning of Year	2,015,228	38,101	465,072	2,518,401
Fund Balances End of Year	$ 1,949,986	$ 59,811	$ 455,638	$ 2,465,435

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

	Indigent Driver Alcohol Treatment	Law Enforcement and Education	State Route Repair	City Motor Vehicle License Tax	County Motor Vehicle License Tax
Assets:					
Cash and cash equivalents	$ 135,364	$ 12,631	$ 61,219	$ 93,310	$ 13,116
Investments	180,653	16,856	81,699	124,526	17,504
Receivables:					
Taxes, including interest, penalties and liens	0	0	0	0	0
Intergovernmental	0	0	42,161	90,176	484,318
Accounts	4,547	0	0	0	0
Accrued interest	806	78	336	626	76
Grants	0	0	0	0	0
Prepaid items	25,000	0	111	0	0
Total Assets	$ 346,370	$ 29,565	$ 185,526	$ 308,638	$ 515,014
Liabilities:					
Accounts payable	$ 0	$ 0	$ 317	$ 21,293	$ 0
Accrued payroll	0	0	0	0	0
Deferred revenue	173	17	26,924	90,310	484,334
Total Liabilities	173	17	27,241	111,603	484,334
Fund Balances:					
Nonspendable Fund Balance					
Prepaid items	25,000	0	111	0	0
Restricted Fund Balance	321,197	29,548	158,174	197,035	30,680
Committed Fund Balance	0	0	0	0	0
Total Fund Balances	346,197	29,548	158,285	197,035	30,680
Total Liabilities and Funds Balances	$ 346,370	$ 29,565	$ 185,526	$ 308,638	$ 515,014

Special Miscellaneous Improvements	Tax Increment Equivalent	911 Fund	Law Enforcement	Drug Law Enforcement	Municipal Court Victim	Total Nonmajor Special Revenue Funds
$ 52,653	$ 29,014	$ 184,638	$ 203,010	$ 17,061	$ 15,271	$ 817,287
70,268	38,722	246,414	270,931	22,768	20,380	1,090,721
0	68,000	0	0	0	0	68,000
0	0	0	0	0	0	616,655
0	0	16,111	0	0	0	20,658
0	0	1,005	1,183	102	66	4,278
0	0	0	0	0	8,379	8,379
0	0	6,916	10,500	0	740	43,267
$ 122,921	$ 135,736	$ 455,084	$ 485,624	$ 39,931	$ 44,836	$ 2,669,245
$ 3,782	$ 1,072	$ 0	$ 3,671	$ 0	$ 69	$ 30,204
2,113	2,578	4,272	0	0	6,565	15,528
0	68,000	215	253	22	3,279	673,527
5,895	71,650	4,487	3,924	22	9,913	719,259
0	0	6,916	10,500	0	740	43,267
0	64,086	443,681	471,200	39,909	34,183	1,789,693
117,026	0	0	0	0	0	117,026
117,026	64,086	450,597	481,700	39,909	34,923	1,949,986
$ 122,921	$ 135,736	$ 455,084	$ 485,624	$ 39,931	$ 44,836	$ 2,669,245

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Indigent Driver Alcohol Treatment	Law Enforcement and Education	State Route Repair	City Motor Vehicle License Tax	County Motor Vehicle License Tax
Revenues:					
Other local taxes	$ 0	$ 0	$ 0	$ 0	$ 0
State shared taxes and permits	0	0	77,806	139,274	0
Intergovernmental grants	0	0	0	0	0
Fines, costs, forfeitures, licenses and permits	41,495	1,117	0	0	0
Miscellaneous receipts and reimbursements, including interest	3,551	322	1,389	3,257	112
Total Revenue	45,046	1,439	79,195	142,531	112
Expenditures:					
Current:					
General government	53,607	0	0	0	0
Public safety	0	3,841	0	0	0
Highways and streets	0	0	58,592	0	0
Urban redevelopment and housing	0	0	0	0	0
Economic development and assistance	0	0	0	0	0
Capital outlay	0	0	0	221,152	0
Debt service:					
Principal retirement	0	0	0	25,000	0
Interest and fiscal charges	0	0	0	7,933	0
Total Expenditures	53,607	3,841	58,592	254,085	0
Excess (deficiency) of revenues over expenditures	(8,561)	(2,402)	20,603	(111,554)	112
Other financing sources (uses):					
Transfers in	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund Balances	(8,561)	(2,402)	20,603	(111,554)	112
Fund Balances at Beginning of Year	354,758	31,950	137,682	308,589	30,568
Fund Balances End of Year	$ 346,197	$ 29,548	$ 158,285	$ 197,035	$ 30,680

Special Miscellaneous Improvements	Tax Increment Equivalent	911 Fund	Law Enforcement	Drug Law Enforcement	Municipal Court Victim	Total Nonmajor Special Revenue Funds
$ 0	$ 43,116	$ 0	$ 0	$ 0	$ 0	$ 43,116
0	0	0	0	0	0	217,080
0	0	0	12,288	0	76,236	88,524
0	0	141,503	0	1,752	34,203	220,070
97,191	1,273	4,546	85,802	463	167	198,073
97,191	44,389	146,049	98,090	2,215	110,606	766,863
0	2,304	0	0	0	178,051	233,962
0	0	71,153	22,624	2,851	0	100,469
48,454	1,072	0	0	0	0	108,118
14,460	0	0	0	0	0	14,460
0	144,324	0	0	0	0	144,324
0	0	0	46,687	0	0	267,839
0	0	0	0	0	0	25,000
0	0	0	0	0	0	7,933
62,914	147,700	71,153	69,311	2,851	178,051	902,105
34,277	(103,311)	74,896	28,779	(636)	(67,445)	(135,242)
0	0	0	0	0	70,000	70,000
0	0	0	0	0	70,000	70,000
34,277	(103,311)	74,896	28,779	(636)	2,555	(65,242)
82,749	167,397	375,701	452,921	40,545	32,368	2,015,228
$ 117,026	$ 64,086	$ 450,597	$ 481,700	$ 39,909	$ 34,923	$ 1,949,986

Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011

	Municipal Court Capital Improvements	Issue II	Total Nonmajor Capital Projects Funds
Assets:			
Cash and cash equivalents	$ 179,364	$ 393	$ 179,757
Investments	239,373	524	239,897
Receivables:			
Accrued interest	1,065	0	1,065
Grants	0	8,314	8,314
Prepaid items	35,147	0	35,147
Total Assets	$ 454,949	$ 9,231	$ 464,180
Liabilities:			
Accounts payable	$ 0	$ 8,314	$ 8,314
Deferred revenue	228	0	228
Total Liabilities	228	8,314	8,542
Fund Balances:			
Nonspendable Fund Balance			
Prepaid items	35,147	0	35,147
Restricted Fund Balance	419,574	917	420,491
Total Fund Balances	454,721	917	455,638
Total Liabilities and Funds Balances	$ 454,949	$ 9,231	$ 464,180

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2011

	Municipal Court Capital Improvements	Issue II	Total Nonmajor Capital Projects Funds
Revenues:			
Intergovernmental grants	$ 0	$ 849,619	$ 849,619
Fines, costs, forfeitures, licenses and permits	86,776	0	86,776
Miscellaneous receipts and reimbursements, including interest	4,743	2	4,745
Total Revenue	91,519	849,621	941,140
Expenditures:			
Capital outlay	80,860	849,619	930,479
Debt service:			
Principal retirement	17,809	0	17,809
Interest and fiscal charges	2,286	0	2,286
Total Expenditures	100,955	849,619	950,574
Net change in fund balances	(9,436)	2	(9,434)
Fund Balances at Beginning of Year	464,157	915	465,072
Fund Balances End of Year	$ 454,721	$ 917	$ 455,638

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	$ 4,555,691	$ 4,555,691	$ 4,565,655	$ 9,964
Other Local Taxes	1,200,000	1,200,000	1,238,394	38,394
State Shared Taxes and Permits	1,904,641	1,924,641	1,899,336	(25,305)
Intergovernmental Grants	125,000	125,000	125,167	167
Charges for Services	47,600	47,600	30,494	(17,106)
Fines, Costs, Forfeitures, Licenses and Permits	1,153,604	1,153,604	1,043,441	(110,163)
Miscellaneous Receipts and Reimbursments, Including Interest	336,721	341,221	355,415	14,194
Total Revenues	9,323,257	9,347,757	9,257,902	(89,855)
Expenditures:				
General Government:				
City Council and General Government:				
Personnel Services	32,591	32,591	32,548	43
General Operating Expenses	11,050	11,131	10,881	250
Contractual Services	123,213	123,883	100,523	23,360
Materials and Supplies	4,000	4,000	1,398	2,602
Contributions	90,366	92,016	90,426	1,590
Total City Council and General Government	261,220	263,621	235,776	27,845
Municipal Court:				
Personnel Services	1,312,147	1,312,147	1,310,897	1,250
General Operating Expenses	26,749	26,199	16,964	9,235
Contractual Services	184,434	188,017	173,203	14,814
Materials and Supplies	28,605	29,309	23,085	6,224
Contributions	52,621	52,621	24,453	28,168
Total Municipal Court	1,604,556	1,608,293	1,548,602	59,691
City Law Department:				
Personnel Services	136,684	137,668	137,664	4
General Operating Expenses	3,005	2,789	1,998	791
Contractual Services	16,893	16,824	15,588	1,236
Materials and Supplies	5,490	6,081	4,129	1,952
Total City Law Department	162,072	163,362	159,379	3,983

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
City Manager's Office:				
Personnel Services	101,408	101,408	100,886	522
General Operating Expenses	5,170	5,170	2,644	2,526
Contractual Services	6,706	6,710	5,566	1,144
Materials and Supplies	5,850	5,850	1,099	4,751
Total City Manager's Office	119,134	119,138	110,195	8,943
Personnel Office:				
Personnel Services	20,697	20,697	20,593	104
General Operating Expenses	4,305	4,305	745	3,560
Contractual Services	90,523	110,448	95,252	15,196
Materials and Supplies	8,235	8,235	3,423	4,812
Total Personnel Office	123,760	143,685	120,013	23,672
Finance Office:				
Personnel Services	76,501	76,501	75,826	675
General Operating Expenses	850	850	633	217
Contractual Services	55,380	56,249	50,827	5,422
Materials and Supplies	7,740	7,016	3,885	3,131
Total Finance Office	140,471	140,616	131,171	9,445
Income Tax:				
Personnel Services	251,167	251,167	248,521	2,646
General Operating Expenses	7,425	7,650	4,059	3,591
Contractual Services	71,376	81,370	56,837	24,533
Materials and Supplies	13,525	14,377	9,335	5,042
Total Income Tax	343,493	354,564	318,752	35,812
Municipal Building and General Services:				
Contractual Services	184,523	191,327	166,781	24,546
Materials and Supplies	4,600	5,579	4,627	952
Total Municipal Building and General Services	189,123	196,906	171,408	25,498

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Data Processing:				
Personnel Services	30,364	40,647	40,646	1
General Operating Expenses	3,000	4,880	4,880	0
Contractual Services	155,796	161,078	158,015	3,063
Materials and Supplies	42,200	37,683	35,744	1,939
Total Data Processing	231,360	244,288	239,285	5,003
Clerk of City Council:				
Personnel Services	23,477	27,477	25,473	2,004
General Operating Expenses	235	95	0	95
Contractual Services	26,308	22,449	16,290	6,159
Materials and Supplies	4,565	4,565	1,756	2,809
Total Clerk of City Council	54,585	54,586	43,519	11,067
Volunteer Program:				
General Operating Expenses	3,225	3,225	0	3,225
Contractual Services	690	690	0	690
Materials and Supplies	1,800	1,800	112	1,688
Total Volunteer Program	5,715	5,715	112	5,603
Public Affairs and CATV:				
Personnel Services	1,269	1,289	1,287	2
General Operating Expenses	1,325	225	0	225
Contractual Services	10,250	11,912	11,911	1
Materials and Supplies	2,500	1,958	1,922	36
Total Public Affairs and CATV	15,344	15,384	15,120	264
Property Maintenance:				
Personnel Services	30,331	30,519	30,518	1
General Operating Expenses	560	560	145	415
Contractual Services	43,138	43,173	20,112	23,061
Materials and Supplies	2,650	2,752	1,230	1,522
Total Property Maintenance	76,679	77,004	52,005	24,999

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Planning:				
Personnel Services	77,611	78,776	78,773	3
General Operating Expenses	3,480	3,480	1,843	1,637
Contractual Services	66,655	66,739	63,448	3,291
Materials and Supplies	1,250	1,402	768	634
Total Planning	148,996	150,397	144,832	5,565
Total General Government	3,476,508	3,537,559	3,290,169	247,390
Public Safety:				
Civil Defense:				
Contractual Services	23,950	24,039	23,246	793
Materials and Supplies	500	500	0	500
Total Civil Defense	24,450	24,539	23,246	1,293
Engineering:				
Personnel Services	54,451	58,137	58,132	5
General Operating Expenses	2,350	2,350	470	1,880
Contractual Services	79,626	95,295	41,731	53,564
Materials and Supplies	5,175	5,875	4,070	1,805
Total Engineering	141,602	161,657	104,403	57,254
Construction Inspection:				
Personnel Services	34,640	38,602	38,599	3
General Operating Expenses	1,400	1,400	110	1,290
Contractual Services	11,560	11,561	7,609	3,952
Materials and Supplies	3,200	3,200	1,309	1,891
Total Construction Inspection	50,800	54,763	47,627	7,136
Total Public Safety	216,852	240,959	175,276	65,683
Economic Development & Assistance:				
Personnel Services	0	2,940	1,951	989
Total Economic Development & Assistance	0	2,940	1,951	989

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Urban Redevelopment and Housing:				
Personnel Services	113,304	113,304	106,850	6,454
General Operating Expenses	600	600	35	565
Contractual Services	17,823	18,218	11,981	6,237
Materials and Supplies	2,165	1,896	1,267	629
Total Urban Redevelopment & Housing	133,892	134,018	120,133	13,885
Economic Development and Assistance:				
Personnel Services	0	2,940	1,951	989
Total Economic Development and Assistance	0	2,940	1,951	989
Recreation:				
Parks and Recreation:				
Personnel Services	0	8,616	8,615	1
Total Parks and Recreation	0	8,616	8,615	1
Xenia Station:				
Contracual Services	11,195	13,118	11,149	1,969
Materials and Supplies	6,325	5,625	4,257	1,368
Total Xenia Station	17,520	18,743	15,406	3,337
Farmers Market:				
Contractual Services	3,000	3,000	0	3,000
Total Farmers Market	3,000	3,000	0	3,000
General Park Maintenance:				
Personnel Services	70,250	70,250	53,496	16,754
General Operating Expenses	400	875	715	160
Contractual Services	85,313	86,165	69,922	16,243
Materials and Supplies	31,800	31,882	21,256	10,626
Total General Park Maintenance	187,763	189,172	145,389	43,783
Total Recreation	208,283	221,031	170,910	50,121
Total Expenditures	4,318,985	4,420,239	4,031,589	388,650

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,004,272	4,927,518	5,226,313	298,795
Other Financing Sources (Uses):				
Transfers Out	(5,551,000)	(5,552,500)	(5,391,500)	161,000
Advances In	2,500	2,500	0	(2,500)
Advances Out	(2,500)	(2,500)	0	2,500
Total Other Financing Sources (Uses)	(5,551,000)	(5,552,500)	(5,391,500)	161,000
Net Change in Fund Balance	(546,728)	(624,982)	(165,187)	459,795
Fund Balance at Beginning of Year	596,282	596,282	596,282	0
Prior Year Encumbrances	128,492	128,492	128,492	0
Fund Balance at End of Year	$ 178,046	$ 99,792	$ 559,587	$ 459,795

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Special Revenue – State Gas and Vehicle License Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 998,140	$ 998,140	$ 965,421	$ (32,719)
Charges for Services	0	0	2,060	2,060
Miscellaneous Receipts and Reimbursements, Including Interest	4,000	4,000	27,693	23,693
Total Revenues	1,002,140	1,002,140	995,174	(6,966)
Expenditures:				
Highways and Streets - Current:				
Personnel Services	664,711	666,607	666,603	4
General Operating	1,100	1,100	732	368
Contractual Services	193,026	194,622	150,761	43,861
Materials and Supplies	250,570	273,706	211,129	62,577
Total Expenditures	1,109,407	1,136,035	1,029,225	106,810
Excess (Deficiency) of Revenues Over (Under) Expenditures	(107,267)	(133,895)	(34,051)	99,844
Other Financing Sources (Uses):				
Transfers In	185,000	185,000	50,000	(135,000)
Total Other Financing Sources (Uses)	185,000	185,000	50,000	(135,000)
Net Change in Fund Balance	77,733	51,105	15,949	(35,156)
Fund Balance at Beginning of Year	70,109	70,109	70,109	0
Prior Year Encumbrances	81,851	81,851	81,851	0
Fund Balance at End of Year	$ 229,693	$ 203,065	$ 167,909	$ (35,156)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Special Revenue – Police and Fire Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	$ 4,381,677	$ 4,381,677	$ 4,613,511	$ 231,834
Other Local Taxes	226,000	226,000	212,358	(13,642)
State Shared Taxes and Permits	48,974	48,974	45,452	(3,522)
Intergovernmental Grants	84,000	213,000	189,707	(23,293)
Charges for Services	1,589,906	1,589,906	1,454,769	(135,137)
Fines, Costs, Forfeitures, Licenses and Permits	10,000	10,000	5,226	(4,774)
Miscellaneous Receipts and Reimbursements, Including Interest	71,000	71,000	96,757	25,757
Total Revenues	6,411,557	6,540,557	6,617,780	77,223
Expenditures:				
Public Safety - Current:				
Police:				
Personnel Services	4,913,798	4,902,595	4,743,118	159,477
General Operating	43,500	43,876	31,783	12,093
Contractual Services	515,634	521,244	432,988	88,256
Materials and Supplies	119,850	128,039	116,788	11,251
Total Police	5,592,782	5,595,754	5,324,677	271,077
Fire:				
Personnel Services	4,171,684	4,307,282	4,261,067	46,215
General Operating	16,040	16,094	9,211	6,883
Contractual Services	347,754	356,242	320,175	36,067
Materials & Supplies	130,855	143,923	129,531	14,392
Total Fire	4,666,333	4,823,541	4,719,984	103,557
Communications:				
Personnel Services	1,109,280	1,109,280	1,103,623	5,657
General Operating Expense	4,300	4,300	3,836	464
Contractual Services	112,449	121,043	88,100	32,943
Materials & Supplies	42,300	41,457	25,300	16,157
Total Communications	1,268,329	1,276,080	1,220,859	55,221

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Special Revenue – Police and Fire Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Capital Outlay:				
Capital Improvements	337,533	406,017	387,154	18,863
Debt Service:				
Principal Retirement	273,556	273,556	273,552	4
Interest and Fiscal Charges	34,733	34,733	34,729	4
Total Expenditures	12,173,266	12,409,681	11,960,955	448,726
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,761,709)	(5,869,124)	(5,343,175)	525,949
Other Financing Sources (Uses):				
Transfers In	5,250,000	5,250,000	5,250,000	0
Total Other Financing Sources (Uses)	5,250,000	5,250,000	5,250,000	0
Net Change in Fund Balance	(511,709)	(619,124)	(93,175)	525,949
Fund Balance at Beginning of Year	2,231,549	2,231,549	2,231,549	0
Prior Year Encumbrances	176,875	176,875	176,875	0
Fund Balance at End of Year	$ 1,896,715	$ 1,789,300	$ 2,315,249	$ 525,949

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Capital Projects – Capital Improvements Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	$ 1,095,173	$ 1,095,173	$ 1,153,378	$ 58,205
Other Local Taxes	40,000	40,000	37,883	(2,117)
Intergovernmental Grants	1,115,805	1,115,805	1,067,002	(48,803)
Charges for Services	5,100	5,100	250	(4,850)
Miscellaneous Receipts and Reimbursements Including Interest	141,612	151,214	151,020	(194)
Total Revenues	2,397,690	2,407,292	2,409,533	2,241
Expenditures:				
Capital Outlay:				
Contractual Services	285,370	839,872	376,249	463,623
Materials and Supplies	106,000	106,000	74,330	31,670
Capital Improvements	2,016,877	2,954,434	2,377,557	576,877
Debt Service:				
Principal Retirement	71,771	71,771	71,770	1
Interest and Fiscal Charges	9,204	9,204	9,202	2
Total Expenditures	2,489,222	3,981,281	2,909,108	1,072,173
Excess (Deficiency) of Revenues Over (Under) Expenditures	(91,532)	(1,573,989)	(499,575)	1,074,414
Other Financing Sources (Uses):				
Proceeds from Capital Lease	1,250,000	0	0	0
Proceeds from General Obligation Bonds	0	953,814	953,814	0
Total Other Financing Sources (Uses)	1,250,000	953,814	953,814	0
Net Change in Fund Balance	1,158,468	(620,175)	454,239	1,074,414
Fund Balance at Beginning of Year	(92,882)	(92,882)	(92,882)	0
Prior Year Encumbrances	985,634	985,634	985,634	0
Fund Balance at End of Year	$ 2,051,220	$ 272,577	$ 1,346,991	$ 1,074,414

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

INDIGENT DRIVER ALCOHOL TREATMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 37,000	$ 37,000	$ 41,863	$ 4,863
Miscellaneous Receipts and Reimbursements, Including Interest	8,500	8,500	3,124	(5,376)
Total Revenues	45,500	45,500	44,987	(513)
Expenditures:				
Public Safety - Current:				
Contractual Services	0	14,428	14,428	0
Contributions	50,000	50,000	50,000	0
Total Expenditures	50,000	64,428	64,428	0
Net Change in Fund Balance	(4,500)	(18,928)	(19,441)	(513)
Fund Balance at Beginning of Year	324,022	324,022	324,022	0
Fund Balance at End of Year	$ 319,522	$ 305,094	$ 304,581	$ (513)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

LAW ENFORCEMENT AND EDUCATION

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 1,400	$ 1,400	$ 1,093	$ (307)
Miscellaneous Receipts and Reimbursments, Including Interest	8,085	8,085	294	(7,791)
Total Revenues	9,485	9,485	1,387	(8,098)
Expenditures:				
Public Safety - Current:				
Contractual Services	11,000	11,075	925	10,150
Materials and Supplies	8,000	10,785	3,935	6,850
Capital Outlay	10,000	10,000	0	10,000
Total Expenditures	29,000	31,860	4,860	27,000
Net Change in Fund Balance	(19,515)	(22,375)	(3,473)	18,902
Fund Balance at Beginning of Year	28,342	28,342	28,342	0
Prior Year Encumbrances	3,651	3,651	3,651	0
Fund Balance at End of Year	$ 12,478	$ 9,618	$ 28,520	$ 18,902

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

STATE ROUTE REPAIR

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 79,000	$ 79,000	$ 78,278	$ (722)
Miscellaneous Receipts and Reimbursements, Including Interest	2,200	2,200	1,189	(1,011)
Total Revenues	81,200	81,200	79,467	(1,733)
Expenditures:				
Highways and Streets - Current:				
Contractual Services	44,184	45,261	24,551	20,710
Materials and Supplies	83,300	84,881	74,401	10,480
Total Expenditures	127,484	130,142	98,952	31,190
Net Change in Fund Balance	(46,284)	(48,942)	(19,485)	29,457
Fund Balance at Beginning of Year	110,267	110,267	110,267	0
Prior Year Encumbrances	13,448	13,448	13,448	0
Fund Balance at End of Year	$ 77,431	$ 74,773	$ 104,230	$ 29,457

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

CITY MOTOR VEHICLE LICENSE TAX

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 175,000	$ 175,000	$ 169,986	$ (5,014)
Miscellaneous Receipts and Reimbursements, including Interest	5,000	5,000	2,619	(2,381)
Total Revenues	180,000	180,000	172,605	(7,395)
Expenditures:				
Highways and Streets - Current:				
Capital Outlay	250,000	250,000	221,152	28,848
Debt Service:				
Principal Retirement	23,100	25,000	25,000	0
Interest and Fiscal Charges	16,034	14,134	7,933	6,201
Total Expenditures	289,134	289,134	254,085	35,049
Net Change in Fund Balance	(109,134)	(109,134)	(81,480)	27,654
Fund Balance at Beginning of Year	278,212	278,212	278,212	0
Fund Balance at End of Year	$ 169,078	$ 169,078	$ 196,732	$ 27,654

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

COUNTY MOTOR VEHICLE LICENSE TAX

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipt and Reimbursements, Including Interest	$ 250	$ 250	$ 295	$ 45
Total Revenues	250	250	295	45
Expenditures:				
Highways and Streets - Current:				
Capital Outlay	0	5,054	5,054	0
Total Expenditures	0	5,054	5,054	0
Net Change in Fund Balance	250	(4,804)	(4,759)	45
Fund Balance at Beginning of Year	15,640	15,640	15,640	0
Prior Year Encumbrances	14,712	14,712	14,712	0
Fund Balance at End of Year	$ 30,602	$ 25,548	$ 25,593	$ 45

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

SPECIAL MISCELLANEOUS IMPROVEMENTS

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipts and Reimbursements, Including Interest	$ 97,000	$ 97,000	$ 97,000	$ 0
Total Revenues	97,000	97,000	97,000	0
Expenditures:				
General Government - Current:				
Personnel Services	52,723	52,723	43,500	9,223
Contractual Services	20,000	20,750	20,210	540
Materials and Supplies	4,000	3,250	0	3,250
Total Expenditures	76,723	76,723	63,710	13,013
Net Change in Fund Balance	20,277	20,277	33,290	13,013
Fund Balance at Beginning of Year	84,738	84,738	84,738	0
Fund Balance at End of Year	$ 105,015	$ 105,015	$ 118,028	$ 13,013

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

TAX INCREMENT EQUIVALENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 39,000	$ 63,000	$ 43,116	$ (19,884)
Miscellaneous Receipts and Reimbursements, Including Interest	0	0	741	741
Total Revenues	39,000	63,000	43,857	(19,143)
Expenditures:				
General Government - Current:				
Personnel Services	0	19,450	12,959	6,491
General Operating	0	1,025	580	445
Contractual Services	149,500	135,869	130,630	5,239
Materials and Supplies	0	886	446	440
Total Expenditures	149,500	157,230	144,615	12,615
Net Change in Fund Balance	(110,500)	(94,230)	(100,758)	(6,528)
Fund Balance at Beginning of Year	167,988	167,988	167,988	0
Fund Balance at End of Year	$ 57,488	$ 73,758	$ 67,230	$ (6,528)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

911 FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 140,000	$ 140,000	$ 137,704	$ (2,296)
Miscellaneous Receipts and Reimbursements, Including Interest	6,000	6,000	3,991	(2,009)
Total Revenues	146,000	146,000	141,695	(4,305)
Expenditures:				
Public Safety - Current:				
Personnel Services	121,008	121,008	65,939	55,069
Contractual Services	8,000	9,645	9,645	0
Materials and Supplies	20,000	18,355	17,850	505
Total Expenditures	149,008	149,008	93,434	55,574
Net Change in Fund Balance	(3,008)	(3,008)	48,261	51,269
Fund Balance at Beginning of Year	366,315	366,315	366,315	0
Fund Balance at End of Year	$ 363,307	$ 363,307	$ 414,576	$ 51,269

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

LAW ENFORCEMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 5,765	$ 13,050	$ 13,048	$ (2)
Miscellaneous Receipts and Reimbursements, Including Interest	218,000	98,000	85,394	(12,606)
Total Revenues	223,765	111,050	98,442	(12,608)
Expenditures:				
Public Safety - Current:				
Contractual Services	42,000	59,250	41,933	17,317
Materials and Supplies	29,500	33,185	18,627	14,558
Capital Outlay	101,000	101,179	56,152	45,027
Total Expenditures	172,500	193,614	116,712	76,902
Net Change in Fund Balance	51,265	(82,564)	(18,270)	64,294
Fund Balance at Beginning of Year	438,067	438,067	438,067	0
Prior Year Encumbrances	26,245	26,245	26,245	0
Fund Balance at End of Year	$ 515,577	$ 381,748	$ 446,042	$ 64,294

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

DRUG LAW ENFORCEMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 15,000	$ 15,000	$ 1,752	$ (13,248)
Miscellaneous Receipts and Reimbursements, Including Interest	800	800	408	(392)
Total Revenues	15,800	15,800	2,160	(13,640)
Expenditures:				
Public Safety - Current:				
Contractual Services	15,000	15,000	0	15,000
Materials and Supplies	10,000	10,000	2,851	7,149
Total Expenditures	25,000	25,000	2,851	22,149
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,200)	(9,200)	(691)	8,509
Other Financing Sources (Uses):				
Transfers In	15,000	15,000	0	(15,000)
Total Other Financing Sources (Uses)	15,000	15,000	0	(15,000)
Net Change in Fund Balance	5,800	5,800	(691)	(6,491)
Fund Balance at Beginning of Year	40,555	40,555	40,555	0
Fund Balance at End of Year	$ 46,355	$ 46,355	$ 39,864	$ (6,491)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

MUNICIPAL COURT VICTIM

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 64,390	$ 91,890	$ 88,892	$ (2,998)
Fines, Costs, Forfeitures, Licenses and Permits	42,000	42,000	34,387	(7,613)
Miscellaneous Receipts and Reimbursements, Including Interest	120	120	113	(7)
Total Revenues	106,510	134,010	123,392	(10,618)
Expenditures:				
General Government - Current:				
Personnel Services	168,281	170,699	170,684	15
General Operating	2,300	1,700	74	1,626
Contractual Services	5,662	5,266	4,696	570
Materials and Supplies	3,782	4,780	3,686	1,094
Total Expenditures	180,025	182,445	179,140	3,305
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,515)	(48,435)	(55,748)	(7,313)
Other Financing Sources (Uses):				
Transfers In	81,000	81,000	70,000	(11,000)
Total Other Financing Sources (Uses)	81,000	81,000	70,000	(11,000)
Net Change in Fund Balance	7,485	32,565	14,252	(18,313)
Fund Balance at Beginning of Year	18,286	18,286	18,286	0
Prior Year Encumbrances	356	356	356	0
Fund Balance at End of Year	$ 26,127	$ 51,207	$ 32,894	$ (18,313)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Debt Service Fund For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 74,000	$ 74,000	$ 70,786	$ (3,214)
State Shares Taxes and Permits	15,745	15,745	14,941	(804)
Miscellaneous Receipts and Reimbursements, Including Interest	1,000	1,000	452	(548)
Total Revenues	90,745	90,745	86,179	(4,566)
Expenditures:				
Public Safety:				
Police and Fire Pension				
Contractual Services	750	750	628	122
Total Public Safety	750	750	628	122
Highways and Streets:				
Streets				
Contractual Services	750	750	625	125
Total Highways and Streets	750	750	625	125
Debt Service:				
Principal Retirement	46,900	48,800	45,000	3,800
Interest and Fiscal Charges	32,554	30,654	16,311	14,343
Total Expenditures	80,954	80,954	62,564	18,390
Net Change in Fund Balance	9,791	9,791	23,615	13,824
Fund Balance at Beginning of Year	36,153	36,153	36,153	0
Fund Balance at End of Year	$ 45,944	$ 45,944	$ 59,768	$ 13,824

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Capital Projects Funds For the Year Ended December 31, 2011

MUNICIPAL COURT CAPITAL IMPROVEMENTS

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 90,000	$ 90,000	$ 87,088	$ (2,912)
Miscellaneous Receipts and Reimbursements, Including Interest	12,000	12,000	4,235	(7,765)
Total Revenues	102,000	102,000	91,323	(10,677)
Expenditures:				
Capital Outlay:				
Contractual Services	92,502	124,152	92,651	31,501
Materials and Supplies	3,250	1,500	175	1,325
Capital Improvements	44,500	44,500	24,586	19,914
Debt Service:				
Principal Retirement	17,811	17,811	17,809	2
Interest and Fiscal Charges	2,289	2,289	2,286	3
Total Expenditures	160,352	190,252	137,507	52,745
Net Change in Fund Balance	(58,352)	(88,252)	(46,184)	42,068
Fund Balance at Beginning of Year	400,441	400,441	400,441	0
Prior Year Encumbrances	31,429	31,429	31,429	0
Fund Balance at End of Year	$ 373,518	$ 343,618	$ 385,686	$ 42,068

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Capital Projects Funds For the Year Ended December 31, 2011

ISSUE II

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 1,059,918	$ 1,059,918	$ 841,305	$ (218,613)
Total Revenues	1,059,918	1,059,918	841,305	(218,613)
Expenditures:				
Capital Outlay:				
Capital Improvements	1,036,000	1,036,000	921,991	114,009
Total Expenditures	1,036,000	1,036,000	921,991	114,009
Net Change in Fund Balance	23,918	23,918	(80,686)	(104,604)
Fund Balance at Beginning of Year	(23,917)	(23,917)	(23,917)	0
Prior Year Encumbrances	24,835	24,835	24,835	0
Fund Balance at End of Year	$ 24,836	$ 24,836	$ (79,768)	$ (104,604)

Nonmajor Enterprise Funds

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

Loan Fund

In 1983, the City assumed all assets, liabilities and loan commitments of Xenia Environmental Neighborhood Improvement Association, Inc. (X.E.N.I.A., Inc.). The City is collecting outstanding loans. Net income and loan repayments are used to finance an economic development project managed by the Xenia Economic Growth Corporation.

Parking Revenue Fund

To account for parking enforcement and the rental of parking lots owned by the City.

CDBG and UDAG Revolving Loan Fund

To account for monies received from the federal government under Community Development Block Grant (CDBG) and Urban Development Action Grant (UDAG) programs. The monies are used for economic development loans. Net income and loan repayments are used for similar economic development activities.

Housing Rehabilitation Loan Fund

To account for monies received from the federal government under Community Development Block Grant program. The monies are used for housing rehabilitation mortgage grants and low interest loans, net income and loan repayments will be used for similar activities.

Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2011

	Loan	Parking Revenue	CDBG & UDAG Revolving Loan	Housing Rehabilitation Loan	Total Nonmajor Enterprise Funds
Assets:					
Current Assets:					
Cash and cash equivalents	$ 233,901	$ 774	$ 33,621	$ 123,185	$ 391,481
Investments	312,157	1,031	44,870	164,397	522,455
Receivables:					
Loans	13,200	0	0	2,984	16,184
Accrued interest	719	0	179	848	1,746
Grants	0	0	64,754	31,046	95,800
Prepaid items	141	177	0	0	318
Total Current Assets	560,118	1,982	143,424	322,460	1,027,984
Noncurrent Assets:					
Unrestricted:					
Loans receivable (net of current)	137,811	0	38,585	383,648	560,044
Capital Assets (net of accumulated depreciation)	0	207,080	0	0	207,080
Total Noncurrent Assets	137,811	207,080	38,585	383,648	767,124
Total Assets	$ 697,929	$ 209,062	$ 182,009	$ 706,108	$ 1,795,108
Liabilities:					
Current Liabilities:					
Accounts payable	$ 5,450	$ 8,219	$ 144	$ 6,855	$ 20,668
Accrued payroll	150	3,038	0	175	3,363
Compensated Absences	31	1,065	0	70	1,166
Total Current Liabilities	5,631	12,322	144	7,100	25,197
Noncurrent Liabilities					
Compensated Absences	291	10,163	0	663	11,117
Total Noncurrent Liabilities	291	10,163	0	663	11,117
Total Liabilities	5,922	22,485	144	7,763	36,314
Net Assets:					
Invested in Capital Assets, net of debt	0	207,080	0	0	207,080
Unrestricted	692,007	(20,503)	181,865	698,345	1,551,714
Total Net Assets	$ 692,007	$ 186,577	$ 181,865	$ 698,345	$ 1,758,794

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2011

	Loan	Parking Revenue	CDBG & UDAG Revolving Loan	Housing Rehabilitation Loan	Total Nonmajor Enterprise Funds
Operating revenues:					
Charges for services	$ 959	$ 52,917	$ 0	$ 77	$ 53,953
Operating expenses:					
Personnel services	0	67,754	0	4,270	72,024
General operating	629	0	1,065	0	1,694
Contractual services	4,617	16,723	14,436	56,402	92,178
Materials and supplies	11	2,028	7,016	1	9,056
Non-governmental	3,526	0	35,586	53,044	92,156
Total expenses	8,783	86,505	58,103	113,717	267,108
Operating income (loss)	(7,824)	(33,588)	(58,103)	(113,640)	(213,155)
Non-operating revenues:					
Interest revenue	137	9	968	3,520	4,634
Intergovernmental	0	0	101,883	154,437	256,320
Proceeds from Dissolved Component Unit	676,466	0	0	0	676,466
Total Non-operating revenue	676,603	9	102,851	157,957	937,420
Income (loss) before operating transfers	668,779	(33,579)	44,748	44,317	724,265
Transfers and Contributions					
Transfers in	0	130,770	0	0	130,770
Transfers out	0	0	(82,770)	(152,499)	(235,269)
Total Transfers and Contributions	0	130,770	(82,770)	(152,499)	(104,499)
Change in Net Assets	668,779	97,191	(38,022)	(108,182)	619,766
Net assets, beginning of year	23,228	89,386	219,887	806,527	1,139,028
Net assets, end of year	$ 692,007	$ 186,577	$ 181,865	$ 698,345	$ 1,758,794

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2011

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan
Cash Flows from Operating Activities:			
Cash Received from Customers	$3,694	$52,917	$0
Cash Payments for Goods and Services	(5,489)	(10,458)	(50,241)
Cash Payments to Employees	(3,371)	(65,406)	0
Net Cash Provided (Used) by Operating Activities	(5,166)	(22,947)	(50,241)
Cash Flows from Noncapital Financing Activities:			
Transfers In from Other Funds	0	21,500	0
Intergovernmental Grants	0	0	0
Proceeds from Component Unit	527,778	0	0
Net Cash Provided (Used) by Noncapital Financing Activities	527,778	21,500	0
Cash Flows from Capital and Related Financing Activities:			
Intergovernmental Grants	0	0	112,650
Acquisition and Construction of Assets	0	0	(48,374)
Net Cash Provided by Capital and Related Financing Activities	0	0	64,276
Cash Flows from Investing Activities:			
Sale of Investments	0	942	0
Purchase of Investments	(298,347)	0	(6,286)
Receipts of Interest	397	0	871
Net Cash Provided (Used) by Investing Activities	(297,950)	942	(5,415)
Net Increase in Cash and Cash Equivalents	224,662	(505)	8,620
Cash and Cash Equivalents at Beginning of Year	9,239	1,279	25,001
Cash and Cash Equivalents at End of Year	$233,901	$774	$33,621

Housing Rehabilitation Loan	Total Other Enterprise Funds
$2,002	$58,613
(117,279)	(183,467)
(4,180)	(72,957)
(119,457)	(197,811)
0	21,500
34,000	34,000
0	527,778
34,000	583,278
116,000	228,650
(130,594)	(178,968)
(14,594)	49,682
68,935	69,877
0	(304,633)
3,220	4,488
72,155	(230,268)
(27,896)	204,881
151,081	186,600
$123,185	$391,481

(Continued)

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2011

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:			
Operating Loss	($7,824)	($33,588)	($58,103)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:			
Income - Other Nonoperating	148,206	0	0
Expense - Other Nonoperating			
Changes in Assets and Liabilities:			
(Increase) Decrease in Principal Receivable	(151,011)	0	7,718
(Increase) Decrease in Prepaid Items	2	74	0
Increase (Decrease) in Accounts Payable	5,450	8,219	144
Increase (Decrease) in Accrued Payroll	9	171	0
Increase (Decrease) in Compensated Absences Payable	2	2,177	0
Total Adjustments	2,658	10,641	7,862
Net Cash Provided (Used) by Operating Activities	($5,166)	($22,947)	($50,241)

Housing Rehabilitation Loan	Total Other Enterprise Funds
($113,640)	($213,155)
0	148,206
1,506	(141,787)
0	76
(7,413)	6,400
12	192
78	2,257
(5,817)	15,344
($119,457)	($197,811)

Internal Service Funds

These funds are used to account for the financing of goods or services provided by one department to other departments of the City, on a cost-reimbursement basis.

Utility Billing Fund

To account for utility billing services provided to the water, sewer and sanitation enterprise funds of the City.

City Garage Fund

To account for the monies received from other departments to cover the cost of servicing the vehicles of the City departments.

Combining Statement of Net Assets
Internal Service Funds
December 31, 2011

	Utility Billing	City Garage	Total Internal Service Funds
Assets:			
Current Assets:			
Cash and cash equivalents	$ 15,272	$ 40,127	$ 55,399
Investments	20,384	53,555	73,939
Receivables:			
Accounts	9,538	5,795	15,333
Inventories	0	64,155	64,155
Prepaid items	2,163	3,350	5,513
Total Current Assets	47,357	166,982	214,339
Noncurrent Assets:			
Unrestricted:			
Capital Assets (net of accumulated depreciation)	20,081	31,853	51,934
Total Noncurrent Assets	20,081	31,853	51,934
Total Assets	67,438	198,835	266,273
Liabilities:			
Current Liabilities:			
Accounts payable	7,771	34,424	42,195
Accrued payroll	0	6,612	6,612
Interfund payable	0	31,853	31,853
Compensated Absences	0	1,035	1,035
Total Current Liabilities	7,771	73,924	81,695
Noncurrent Liabilities			
Compensated Absences	0	23,924	23,924
Total Noncurrent Liabilities	0	23,924	23,924
Total Liabilities	7,771	97,848	105,619
Net Assets:			
Invested in Capital Assets, net of debt	20,081	31,853	51,934
Unrestricted	39,586	69,134	108,720
Total Net Assets	$ 59,667	$ 100,987	$ 160,654

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2011

	Utility Billing	City Garage	Total Internal Service Funds
Operating revenues:			
Charges for services	$ 65,481	$ 770,578	$ 836,059
Operating expenses:			
Personnel services	0	162,846	162,846
General operating	3,976	0	3,976
Contractual services	101,928	123,657	225,585
Materials and supplies	11,665	505,603	517,268
Depreciation	0	2,101	2,101
Total expenses	117,569	794,207	911,776
Operating income (loss)	(52,088)	(23,629)	(75,717)
Non-operating revenues:			
Interest revenue	287	88	375
Other	0	79,406	79,406
Total Non-operating revenue	287	79,494	79,781
Change in Net Assets	(51,801)	55,865	4,064
Net assets, beginning of year	111,468	45,122	156,590
Net assets, end of year	$ 59,667	$ 100,987	$ 160,654

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2011

	Utility Billing	City Garage	Total Internal Service Funds
Cash Flows from Operating Activities:			
Cash Received from Interfund Services Provided	$64,789	$770,253	$835,042
Cash Payments for Goods and Services	(119,625)	(636,113)	(755,738)
Cash Payments to Employees	0	(163,625)	(163,625)
Net Cash Provided (Used) by Operating Activities	(54,836)	(29,485)	(84,321)
Cash Flows from Noncapital Financing Activities:			
Advances to Other Funds	0	(4,202)	(4,202)
Insurance Proceeds	0	79,406	0
Net Cash Used by Noncapital Financing Activities	0	75,204	75,204
Cash Flows from Investing Activities:			
Sale of Investments	34,555	0	34,555
Purchase of Investments	0	(24,462)	(24,462)
Net Cash Provided (Used) by Investing Activities	34,555	(24,462)	10,093
Net Decrease in Cash and Cash Equivalents	(20,281)	21,257	976
Cash and Cash Equivalents at Beginning of Year	35,553	18,870	54,423
Cash and Cash Equivalents at End of Year	$15,272	$40,127	$55,399
Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities:			
Operating Loss	($52,088)	($23,629)	($75,717)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	0	2,101	2,101
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(692)	(326)	(1,018)
(Increase) Decrease in Prepaid Items	(1,644)	(34)	(1,678)
Increase in Inventory	0	(9,326)	(9,326)
Increase in Accounts Payable	(412)	2,508	2,096
Increase in Accrued Payroll	0	287	287
Decrease in Compensated Absences	0	(1,066)	(1,066)
Total Adjustments	(2,748)	(5,856)	(8,604)
Net Cash Provided (Used) by Operating Activities	($54,836)	($29,485)	($84,321)

Fiduciary Funds

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

Agency Funds

Municipal Court – Traffic and Criminal Funds

The Municipal Court is considered part of the reporting entity of the City. The Court handles traffic, criminal, civil and small claims cases for the City of Xenia and certain other cities and townships in Greene County. An elected judge appoints the Clerk of Courts who deposits and controls undistributed receipts (principally posted bonds). The City, however, controls the fiscal operations of the Court, reviews and approves budget requests and amendments, provides space and owns all property used by the Court. The general fund includes Court operations which are required by Ohio law to be paid by the City; the agency fund includes undistributed receipts held for entities and individuals outside the City's reporting entity.

Municipal Court – Civil and Small Claims Funds

The Municipal Court is considered part of the reporting entity of the City. The Court handles traffic, criminal, civil and small claims cases for the City of Xenia and certain other cities and townships in Greene County. An elected judge appoints the Clerk of Courts who deposits and controls undistributed receipts (principally posted bonds). The City, however, controls the fiscal operations of the Court, reviews and approves budget requests and amendments, provides space and owns all property used by the Court. The general fund includes Court operations which are required by Ohio law to be paid by the City; the agency fund includes undistributed receipts held for entities and individuals outside the City's reporting entity.

Imprest Cash Fund

To account for petty cash.

Insurance Deposit Fund

This fund is used to account for assets held by the City for citizens to ensure that fire damaged property is cleaned up. The authority for this is found in Section 3929.86(D) of the Ohio Revised Code.

Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Municipal Court - Traffic and Criminal:				
Assets:				
Cash and Cash Equivalents	$170,404	$1,105,239	($1,093,883)	$181,760
Total Assets	$170,404	$1,105,239	($1,093,883)	$181,760
Liabilities:				
Accounts Payable	$57,081	$788,134	($785,975)	$59,240
Restricted Deposits	113,323	317,105	(307,908)	122,520
Total Liabilities	$170,404	$1,105,239	($1,093,883)	$181,760
Municipal Court - Civil and Small Claims:				
Assets:				
Cash and Cash Equivalents	$9,183	$708,769	($705,327)	$12,625
Total Assets	$9,183	$708,769	($705,327)	$12,625
Liabilities:				
Accounts Payable	$7,872	$690,564	($691,569)	$6,867
Restricted Deposits	1,311	18,205	(13,758)	5,758
Total Liabilities	$9,183	$708,769	($705,327)	$12,625
Imprest Cash:				
Assets:				
Cash and Cash Equivalents	$2,000	$90	$0	$2,090
Total Assets	$2,000	$90	$0	$2,090
Liabilities:				
Restricted Deposits	$2,000	$90	$0	$2,090
Total Liabilities	$2,000	$90	$0	$2,090
Insurance Deposit:				
Assets:				
Cash and Cash Equivalents	$0	$10,063	($10,063)	$0
Total Assets	$0	$10,063	($10,063)	$0
Liabilities:				
Restricted Deposits	$0	$10,063	($10,063)	$0
Total Liabilities	$0	$10,063	($10,063)	$0
Totals - All Agency Funds:				
Assets:				
Cash and Cash Equivalents	$181,587	$1,824,161	($1,809,273)	$196,475
Total Assets	$181,587	$1,824,161	($1,809,273)	$196,475
Liabilities:				
Accounts Payable	$64,953	$1,478,698	($1,477,544)	$66,107
Restricted Deposits	116,634	345,463	(331,729)	130,368
Total Liabilities	$181,587	$1,824,161	($1,809,273)	$196,475

Statistical Section

XENIA, OHIO

18 03

CITY OF HOSPITALITY

STATISTICAL TABLES

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

Contents

Financial Trends S 2 – S 11

These schedules contain trend information to help the reader understand how the City's financial position has changed over time.

Revenue Capacity S 12 – S 15

These schedules contain information to help the reader understand and assess the factors affecting the City's ability to generate its most significant local revenue sources, the income tax.

Debt Capacity S 16 – S 23

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Economic and Demographic Information S 24 – S 27

These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

Operating Information S 28 – S 37

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources Note:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

City of Xenia

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

	2002	2003	2004	2005
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	$11,480,035	$33,083,163	$33,210,938	$34,165,799
Restricted	5,794,172	3,748,091	7,174,753	4,210,533
Unrestricted	2,098,432	3,694,525	946,718	4,303,901
Total Governmental Activities Net Assets	$19,372,639	$40,525,779	$41,332,409	$42,680,233
Business-type Activities:				
Invested in Capital Assets, Net of Related Debt	$14,970,070	$14,518,147	$14,640,414	$14,508,761
Restricted	0	0	0	0
Unrestricted	4,477,597	4,205,604	4,738,569	5,292,909
Total Business-type Activities Net Assets	$19,447,667	$18,723,751	$19,378,983	$19,801,670
Primary Government:				
Invested in Capital Assets, Net of Related Debt	$26,450,105	$47,601,310	$47,851,352	$48,674,560
Restricted	5,794,172	3,748,091	7,174,753	4,210,533
Unrestricted	6,576,029	7,900,129	5,685,287	9,596,810
Total Primary Government Net Assets	$38,820,306	$59,249,530	$60,711,392	$62,481,903

Source: City Finance Director's Office

2006	2007	2008	2009	2010	2011
$35,169,467	$29,833,471	$31,133,709	$32,711,191	$33,054,119	$34,113,956
4,946,554	5,272,948	5,630,788	4,179,524	6,100,965	8,188,065
4,307,135	3,872,527	3,792,172	3,933,236	2,692,145	2,287,431
$44,423,156	$38,978,946	$40,556,669	$40,823,951	$41,847,229	$44,589,452
$14,955,202	$19,755,819	$21,529,277	$21,442,195	$21,637,865	$22,250,312
0	0	0	0	178,266	120,288
5,538,677	6,502,716	7,409,830	7,538,994	9,830,432	9,820,160
$20,493,879	$26,258,535	$28,939,107	$28,981,189	$31,646,563	$32,190,760
$50,124,669	$49,589,290	$52,662,986	$54,153,386	$54,691,984	$56,364,268
4,946,554	5,272,948	5,630,788	4,179,524	6,279,231	8,308,353
9,845,812	10,375,243	11,202,002	11,472,230	12,522,577	12,107,591
$64,917,035	$65,237,481	$69,495,776	$69,805,140	$73,493,792	$76,780,212

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

	2002	2003	2004	2005
Expenses				
Governmental Activities:				
General Government	$3,107,951	$3,454,462	$3,275,929	$3,420,815
Public Safety	9,990,485	9,937,145	9,902,921	10,011,879
Health	43,564	71,091	54,859	99,731
Highways and Streets	1,537,488	1,892,865	2,065,965	1,392,686
Community Development	279,349	319,046	284,235	250,539
Recreation	541,558	554,594	461,068	350,140
Interest and Fiscal Charges	84,862	98,125	99,891	100,015
Total Governmental Activities Expenses	15,585,257	16,327,328	16,144,868	15,625,805
Business-type Activities:				
Water	2,486,774	2,463,686	2,429,236	2,527,636
Sewer	3,472,553	3,543,124	3,375,684	3,626,868
Sanitation	1,423,249	1,448,341	1,428,649	1,451,826
Storm Water	0	0	0	0
Other Enterprise Funds	413,014	470,153	167,506	525,029
Total Business-type Activities Expenses	7,795,590	7,925,304	7,401,075	8,131,359
Total Primary Government Expenses	$23,380,847	$24,252,632	$23,545,943	$23,757,164
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	$1,386,171	$1,382,825	$1,481,682	$1,472,029
Public Safety	935,454	1,604,231	1,539,810	1,383,846
Health	40,931	26,160	26,096	0
Highways and Streets	3,312	1,918	50	550
Community Development	25,159	25,445	22,161	32,933
Recreation	35,831	23,287	19,269	36,961
Operating Grants and Contributions	406,583	261,262	272,929	231,267
Capital Grants and Contributions	1,989,900	422,765	570,813	593,807
Total Governmental Activities Program Revenues	4,823,341	3,747,893	3,932,810	3,751,393

2006	2007	2008	2009	2010	2011
$3,591,944	$3,609,339	$3,913,536	$3,474,135	$3,577,856	$3,677,014
10,948,875	11,119,299	11,372,519	11,984,216	11,311,480	12,065,050
66,181	63,718	67,910	54,605	306,963	0
1,854,523	2,284,521	2,054,733	1,952,667	1,801,149	2,409,163
305,886	345,551	360,443	285,954	247,659	139,753
453,440	521,131	481,111	406,396	284,934	151,523
132,606	134,336	129,250	126,203	104,977	67,642
17,353,455	18,077,895	18,379,502	18,284,176	17,635,018	18,783,086
2,700,478	2,688,400	2,845,241	3,110,764	2,980,976	3,075,621
3,769,874	3,968,134	4,187,892	4,191,056	3,883,632	4,346,983
1,555,636	1,711,596	1,643,058	1,644,491	1,577,458	1,642,102
0	140,479	164,575	187,640	277,359	324,722
162,529	330,293	385,728	596,196	243,485	267,108
8,188,517	8,838,902	9,226,494	9,730,147	8,962,910	9,656,536
$25,541,972	$26,916,797	$27,605,996	$28,014,323	$26,597,928	$28,439,622
$1,386,743	$1,365,697	$1,676,228	$1,359,765	$1,388,914	$1,398,435
1,874,889	1,654,935	2,130,089	1,866,335	2,307,856	1,851,179
28,938	27,585	18,740	8,589	19,302	0
6,030	1,040	9,060	4,282	9,337	2,438
29,769	29,384	22,098	19,191	30,452	0
25,613	28,957	30,761	20,625	8,914	5,360
233,068	266,159	442,322	253,541	459,403	398,496
1,106,413	533,226	993,095	744,718	1,098,518	1,634,700
4,691,463	3,906,983	5,322,393	4,277,046	5,322,696	5,290,608

(continued)

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

	2002	2003	2004	2005
Business-type Activities:				
Charges for Services				
Water	2,183,911	2,247,479	2,477,131	2,652,204
Sewer	3,071,346	2,984,362	3,235,225	3,511,327
Sanitation	1,445,382	1,464,831	1,525,558	1,525,059
Storm Water	0	0	0	0
Other Enterprise Funds	237,785	279,651	82,139	68,235
Operating Grants and Contributions	0	0	0	1,370
Capital Grants and Contributions	1,016,757	200,065	489,541	626,408
Total Business-type Activities				
Program Revenues	7,955,181	7,176,388	7,809,594	8,384,603
Total Primary Government				
Program Revenues	12,778,522	10,924,281	11,742,404	12,135,996
Net (Expense)/Revenue				
Governmental Activities	(10,761,916)	(12,579,435)	(12,212,058)	(11,874,412)
Business-type Activities	159,591	(748,916)	408,519	253,244
Total Primary Government				
Net (Expense)/Revenue	($10,602,325)	($13,328,351)	($11,803,539)	($11,621,168)
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Income Taxes	$7,594,854	$7,965,860	$7,911,246	$8,240,773
Other Local Taxes	1,584,911	1,923,930	1,788,046	1,351,473
Motor Vehicle and Gas Tax	1,381,595	1,013,936	1,636,792	1,417,159
Shared Revenues	1,577,316	1,826,091	1,295,779	1,878,121
Investment Earnings	336,298	113,664	139,560	120,947
Miscellaneous	749,596	333,015	275,952	288,763
Transfers	(10,744)	(25,000)	0	(75,000)
Loss on Disposal of Capital Assets	(93,414)	0	0	0
Total Governmental Activities	13,120,412	13,151,496	13,047,375	13,222,236
Business-type Activities:				
Investment Earnings	0	0	0	94,443
Transfers	10,744	25,000	0	0
Loss on Disposal of Capital Assets	(11,266)	0	0	75,000
Total Business-type Activities	(522)	25,000	0	169,443
Total Primary Government	$13,119,890	$13,176,496	$13,047,375	$13,391,679
Change in Net Assets				
Governmental Activities	$2,358,496	$572,061	$835,317	$1,347,824
Business-type Activities	159,069	(723,916)	408,519	422,687
Total Primary Government Change in Net Assets	$2,517,565	($151,855)	$1,243,836	$1,770,511

Source: City Finance Director's Office

2006	2007	2008	2009	2010	2011
2,789,112	3,219,234	3,145,639	3,425,277	3,455,602	3,227,912
3,536,850	4,114,935	4,100,610	4,090,886	4,958,089	3,563,646
1,682,091	1,763,401	1,850,488	1,774,993	1,917,987	2,012,065
0	131,161	149,908	144,933	319,870	344,240
83,130	91,956	119,189	87,633	60,528	58,587
0	0	36,459	0	422,209	714,903
846,543	353,157	2,494,773	418,589	205,679	383,879
8,937,726	9,673,844	11,897,066	9,942,311	11,339,964	10,305,232
13,629,189	13,580,827	17,219,459	14,219,357	16,662,660	15,595,840
(12,661,992)	(14,170,912)	(13,057,109)	(14,007,130)	(12,312,322)	(13,492,478)
749,209	834,942	2,670,572	212,164	2,377,054	648,696
($11,912,783)	($13,335,970)	($10,386,537)	($13,794,966)	($9,935,268)	($12,843,782)
$8,604,274	$8,786,104	$8,848,826	$8,318,554	$8,272,340	$10,969,297
1,814,053	1,619,664	2,106,148	1,899,658	1,621,492	1,398,309
1,287,033	1,369,889	1,445,405	1,163,541	1,459,124	1,418,289
2,185,128	1,994,721	1,608,619	2,048,476	1,755,690	1,895,351
261,523	402,797	294,596	264,225	80,055	63,913
302,904	302,915	341,238	409,876	209,174	385,043
(50,000)	(5,583,398)	(10,000)	170,082	(62,275)	104,499
0	0	0	0	0	0
14,404,915	8,892,692	14,634,832	14,274,412	13,335,600	16,234,701
0	0	0	0	0	0
50,000	5,583,398	10,000	(170,082)	62,275	(104,499)
0	0	0	0	0	0
50,000	5,583,398	10,000	(170,082)	62,275	(104,499)
$14,454,915	$14,476,090	$14,644,832	$14,104,330	$13,397,875	$16,130,202
$1,742,923	($5,278,220)	$1,577,723	$267,282	$1,023,278	$2,742,223
799,209	6,418,340	2,680,572	42,082	2,439,329	544,197
$2,542,132	$1,140,120	$4,258,295	$309,364	$3,462,607	$3,286,420

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

	2002	2003	2004	2005
General Fund				
Nonspendable	$0	$0	$0	$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	164,700	236,573	192,182	222,249
Unreserved	568,853	1,065,095	3,868,062	3,516,994
Total General Fund	733,553	1,301,668	4,060,244	3,739,243
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Reserved	1,339,780	203,382	623,976	2,262,308
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	3,461,893	3,548,627	1,066,824	1,077,043
Capital Projects Funds	491,785	1,025,394	1,346,287	207,596
Total All Other Governmental Funds	5,293,458	4,777,403	3,037,087	3,546,947
Total Governmental Funds	$6,027,011	$6,079,071	$7,097,331	$7,286,190

Source: City Finance Director's Office
Note: The City implemented GASB 54 in 2011 which established new fund balance classifications for governmental funds.

2006	2007	2008	2009	2010	2011
$0	$0	$0	$0	$0	$59,044
0	0	0	0	0	188,601
0	0	0	0	0	1,872,104
181,258	255,520	294,705	213,890	167,371	0
3,412,434	3,175,961	3,913,707	4,286,603	1,875,461	0
3,593,692	3,431,481	4,208,412	4,500,493	2,042,832	2,119,749
0	0	0	0	0	140,563
0	0	0	0	0	6,042,733
0	0	0	0	0	117,026
0	0	0	0	0	1,952,407
340,493	588,127	953,204	428,075	1,440,549	0
1,437,656	1,951,198	1,744,102	1,731,786	4,578,277	0
2,544,355	2,303,063	2,347,725	1,501,554	740,547	0
4,322,504	4,842,388	5,045,031	3,661,415	6,759,373	8,252,729
$7,916,196	$8,273,869	$9,253,443	$8,161,908	$8,802,205	$10,372,478

City of Xenia

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

	2002	2003	2004	2005
Revenues:				
Municipal Income Tax	$7,682,250	$7,856,461	$8,016,918	$8,158,020
Other Local Taxes	1,584,911	1,923,930	1,788,046	1,235,494
State Shared Taxes and Permits	3,194,270	2,796,154	2,961,220	3,174,305
Special Assessments	12,449	12,898	27,037	0
Intergovernmental Grants	1,043,448	1,043,078	241,506	816,668
Charges for Services	212,560	817,551	1,508,894	1,463,158
Fines, Costs, Forfeitures, Licenses and Permits	1,333,582	1,309,613	1,359,346	1,357,391
Miscellaneous Receipts and Reimbursements, including Interest	1,851,234	1,194,325	634,984	712,872
Total Revenue	16,914,704	16,954,010	16,537,951	16,917,908
Expenditures:				
Current:				
General Government	2,866,097	2,931,042	3,098,492	3,057,658
Public Safety	9,632,474	9,602,273	9,557,428	9,925,722
Health	42,132	70,285	53,237	60,873
Highways and Streets	1,486,189	1,439,115	1,337,651	1,334,299
Community Development	256,039	299,088	265,626	283,489
Urban Redevelopment and Housing	0	0	0	0
Economic Development and Assistance	0	0	0	0
Recreation	483,618	470,294	376,688	319,900
Capital Outlay	2,948,807	2,663,250	798,494	1,482,509
Debt Service:				
Principal Retirement	107,247	216,484	190,537	202,149
Interest and Fiscal Charges	85,686	94,497	100,745	99,416
Total Expenditures	17,908,289	17,786,328	15,778,898	16,766,015
Excess (Deficiency) of Revenues Over Expenditures	(993,585)	(832,318)	759,053	151,893
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	0	902,170	158,579	97,419
General Obligation Bonds Issued	0	0	0	0
Transfers In	4,255,286	4,215,000	1,163,000	1,028,459
Transfers Out	(4,280,286)	(4,240,000)	(1,163,000)	(1,103,459)
Total Other Financing Sources (Uses)	(25,000)	877,170	158,579	22,419
Net Change in Fund Balance	($1,018,585)	$44,852	$917,632	$174,312
Debt Service as a Percentage of Noncapital Expenditures	1.08%	2.05%	2.01%	2.07%

* In 2011, Community Development was split into two separate functions - Urban Redevelopment and Housing and Economic Development and Assistance

Source: City Finance Director's Office

2006	2007	2008	2009	2010	2011
$8,396,732	$8,764,208	$8,973,379	$8,418,354	$8,262,780	$10,933,675
1,762,886	1,786,810	2,106,148	1,899,658	1,619,094	1,400,707
3,425,030	3,552,734	3,479,048	3,296,472	3,097,393	3,109,036
0	0	0	0	0	0
699,375	808,075	1,333,417	908,950	1,522,973	2,100,211
1,620,614	1,575,315	1,712,640	1,669,891	1,766,578	1,485,407
1,260,496	1,220,823	1,723,130	1,422,179	1,418,432	1,357,962
1,074,806	1,074,252	1,122,768	909,517	881,195	835,290
18,239,939	18,782,217	20,450,530	18,525,021	18,568,445	21,222,288
3,271,162	3,307,934	3,702,693	3,119,824	3,136,271	3,383,703
10,440,937	10,638,670	10,853,395	11,456,004	10,721,657	11,502,926
62,507	60,524	64,843	51,780	48,257	0
1,361,864	1,606,466	1,641,621	1,425,152	1,353,816	1,295,688
289,074	331,927	344,549	289,694	248,432 *	0
0	0	0	0	0	130,324
0	0	0	0	0	146,663
361,767	386,229	390,777	319,544	169,228	158,251
2,556,380	1,651,163	2,420,322	2,498,161	1,739,237	3,443,902
255,749	346,055	381,681	433,103	1,315,647	433,131
111,844	134,491	132,540	128,364	112,635	70,461
18,711,284	18,463,459	19,932,421	19,721,626	18,845,180	20,565,049
(471,345)	318,758	518,109	(1,196,605)	(276,735)	657,239
1,126,811	105,419	448,251	190,080	0	0
0	0	0	0	927,531	953,712
975,000	1,119,000	694,000	234,000	7,512,071	5,370,000
(1,025,000)	(1,200,121)	(704,000)	(247,000)	(7,528,071)	(5,391,500)
1,076,811	24,298	438,251	177,080	911,531	932,212
$605,466	$343,056	$956,360	($1,019,525)	$634,796	$1,589,451
2.32%	2.72%	2.97%	3.25%	8.06%	2.45%

Income Tax Revenues by Source, Governmental Funds
Last Ten Years

Tax year	2002	2003	2004	2005
Income Tax Rate	1.75%	1.75%	1.75%	1.75%
Total Tax Collected	$7,835,677	$7,775,946	$7,772,336	$8,144,456
Income Tax Receipts				
Withholding	6,064,506	5,995,199	6,005,868	6,224,137
Percentage	77.40%	77.10%	77.27%	76.42%
Direct (Individual & Business)	1,771,171	1,780,747	1,766,468	1,920,319
Percentage	22.60%	22.90%	22.73%	23.58%

Note: Estimated Personal Income and Income Tax by Business Type is not available for any of these years.

Source: City Income Tax Department

2006	2007	2008	2009	2010	2011
1.75%	1.75%	1.75%	1.75%	1.75%	2.25%
$8,574,742	$7,996,915	$8,863,480	$8,263,057	$8,354,222	$10,310,172
6,508,901	5,917,884	6,870,315	6,425,740	6,377,354	8,075,838
75.91%	74.00%	77.51%	77.76%	76.34%	78.33%
2,065,841	2,079,031	1,993,165	1,837,317	1,976,868	2,234,334
24.09%	26.00%	22.49%	22.24%	23.66%	21.67%

City of Xenia

Income Tax Collections
Current Year and Five Years Ago

	Calendar Year 2011			
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
$0 - $19,999	6,423	53.27%	$35,568,596	10.28%
20,000 - 49,999	3,166	26.26%	105,067,003	30.38%
50,000 - 74,999	1,317	10.92%	80,201,129	23.19%
75,000 - 99,999	653	5.42%	56,293,314	16.27%
Over 100,000	499	4.13%	68,767,783	19.88%
Total	12,058	100.00%	$345,897,825	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to the City of Xenia	$4,378,519
Taxes Credited to Other Municipalities	1,674,693
	$6,053,212

	Calendar Year 2006			
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
$0 - $19,999	5,917	51.04%	$35,455,795	10.67%
20,000 - 49,999	3,336	28.77%	110,233,208	33.17%
50,000 - 74,999	1,348	11.63%	82,289,203	24.76%
75,000 - 99,999	611	5.27%	52,181,447	15.70%
Over 100,000	382	3.29%	52,216,151	15.70%
Total	11,594	100.00%	$332,375,804	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to the City of Xenia	$5,024,998
Taxes Credited to Other Municipalities	1,622,518
	$6,647,516

Source: City Finance Director's Office
Data is not available prior to 2006.

Ratio of Outstanding Debt By Type
Last Ten Years

	2002	2003	2004	2005
Governmental Activities (1)				
General Obligation Bonds Payable	$1,315,000	$1,270,000	$1,220,000	$1,170,000
Capital Leases	216,843	947,529	965,571	910,841
Business-type Activities (1)				
Ohio Water Development Authority Loans Payable	$8,341,594	$7,890,210	$7,425,789	$6,947,955
General Obligation Bonds Payable	0	0	0	0
Capital Leases	0	0	0	0
Total Primary Government	$9,873,437	$10,107,739	$9,611,360	$9,028,796
Population (2)				
City of Xenia	24,164	24,164	24,164	24,164
Outstanding Debt Per Capita	$409	$418	$398	$374
Income (3)				
Personal (in thousands)	729,318	757,590	785,258	792,096
Percentage of Personal Income	1.35%	1.33%	1.22%	1.14%

Sources:

(1) City Finance Director's Office
(2) US Bureau of Census, Population Division
(3) US Department of Commerce, Bureau of Economic Analysis information is only available through 2010 for the presentation of 2011 statistics, the City is using the latest information available.
(a) Per Capita Income is only available by County, Total Personal Income is a calculation

2006	2007	2008	2009	2010	2011
$1,120,000	$1,065,000	$1,005,000	$945,000	$920,000	$1,803,712
1,831,903	1,646,267	1,772,837	1,589,809	1,219,167	856,036
$6,456,316	$5,950,478	$5,430,029	$4,894,544	$6,226,960	$5,509,733
0	0	0	0	0	120,288
0	1,782,755	1,697,182	1,607,731	1,514,227	1,416,485
$9,408,219	$10,444,500	$9,905,048	$9,037,084	$9,880,354	$9,706,254
24,164	24,164	24,164	27,357	25,719	25,719
$389	$432	$410	$330	$384	$377
815,366	815,366	821,286	977,192	902,865	493,702
1.15%	1.28%	1.21%	0.92%	1.09%	1.97%

Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	2002	2003	2004	2005
Population (1)	24,164	24,164	24,164	24,164
Assessed Value (2)	$296,650,260	$343,118,119	$349,957,342	$348,140,994
General Bonded Debt (3)				
General Obligation Bonds	$1,315,000	$1,270,000	$1,220,000	$1,170,000
Resources Available to Pay Principal (4)	$0	$0	$0	$0
Net General Bonded Debt	$1,315,000	$1,270,000	$1,220,000	$1,170,000
Ratio of Net Bonded Debt to Estimated Actual Value	0.44%	0.37%	0.35%	0.34%
Net Bonded Debt per Capita	$54.42	$52.56	$50.49	$48.42

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

2006	2007	2008	2009	2010	2011
24,164	24,164	24,164	27,357	25,719	25,719
$373,253,479	$374,629,702	$380,225,360	$401,737,343	$401,707,460	$376,284,220
$1,120,000	$1,065,000	$1,005,000	$945,000	$920,000	$1,803,712
$0	$0	$0	$0	$0	$0
$1,120,000	$1,065,000	$1,005,000	$945,000	$920,000	$1,803,712
0.30%	0.28%	0.26%	0.24%	0.23%	0.48%
$46.35	$44.07	$41.59	$34.54	$35.77	$70.13

Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2011

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to the City of Xenia	Amount Applicable to the City of Xenia
Direct:			
City of Xenia	$1,803,712	100.00%	$1,803,712
Overlapping:			
Greene County	138,437,908	10.22%	14,148,354
Xenia Community School District	41,501,826	59.13%	24,540,030
Greene County Career Center	150,000	10.27%	15,405
		Subtotal	38,703,789
		Total	$40,507,501

Source: City of Xenia finance Office
Greene County Auditor
Xenia Community Schools
Greene County Career Center

The percentage of overlapping debt applicable to the City of Xenia is calculated by the County Auditor and is based on property tax valuations.

City of Xenia

Debt Limitations
Last Ten Years

Collection Year	2002	2003	2004	2005
Total Debt				
Net Assessed Valuation	$296,650,260	$343,118,119	$349,957,342	$348,140,994
Legal Debt Limitation (%) (1)	10.50%	10.50%	10.50%	10.50%
Legal Debt Limitation ($) (1)	31,148,277	36,027,402	36,745,521	36,554,804
City Debt Outstanding (2)	1,315,000	1,270,000	1,220,000	1,170,000
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	1,315,000	1,270,000	1,220,000	1,170,000
Overall Legal Debt Margin	$29,833,277	$34,757,402	$35,525,521	$35,384,804
Unvoted Debt				
Net Assessed Valuation	$296,650,260	$343,118,119	$349,957,342	$348,140,994
Legal Debt Limitation (%) (1)	5.50%	5.50%	5.50%	5.50%
Legal Debt Limitation ($) (1)	16,315,764	18,871,497	19,247,654	19,147,755
City Debt Outstanding (2)	1,315,000	1,270,000	1,220,000	1,170,000
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	1,315,000	1,270,000	1,220,000	1,170,000
Overall Legal Debt Margin	$15,000,764	$17,601,497	$18,027,654	$17,977,755

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

(2) City Debt Outstanding includes Non Self-Supporting General Obligation Bonds

Source: City Finance Director's Office

2006	2007	2008	2009	2010	2011
$373,253,479	$374,629,702	$380,225,360	$401,737,343	$401,707,460	$376,284,220
10.50%	10.50%	10.50%	10.50%	10.50%	10.50%
39,191,615	39,336,119	39,923,663	42,182,421	42,179,283	39,509,843
1,120,000	1,065,000	1,005,000	945,000	920,000	1,803,712
0	0	0	0	0	0
1,120,000	1,065,000	1,005,000	945,000	920,000	1,803,712
$38,071,615	$38,271,119	$38,918,663	$41,237,421	$41,259,283	$37,706,131
$373,253,479	$374,629,702	$380,225,360	$401,737,343	$401,707,460	$376,284,220
5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
20,528,941	20,604,634	20,912,395	22,095,554	22,093,910	20,695,632
1,120,000	1,065,000	1,005,000	945,000	920,000	1,803,712
0	0	0	0	0	0
1,120,000	1,065,000	1,005,000	945,000	920,000	1,803,712
$19,408,941	$19,539,634	$19,907,395	$21,150,554	$21,173,910	$18,891,920

Demographic and Economic Statistics
Last Ten Years

Calendar Year	2002	2003	2004	2005
Population (1)				
City of Xenia	24,164	24,164	24,164	24,164
Greene County	148,607	148,607	148,607	148,607
Income (2) (a)				
Total Personal (in thousands)	729,318	757,590	785,258	792,096
Per Capita	30,182	31,352	32,497	32,780
Unemployment Rate (3)				
Federal	4.8%	5.8%	6.0%	5.5%
State	4.3%	5.7%	6.1%	6.0%
Greene County	4.3%	4.4%	4.9%	5.5%
Civilian Work Force Estimates (3)				
State	5,828,000	5,915,000	5,875,300	5,900,400
Greene County	73,100	73,900	77,200	77,000
Employment Distribution by Occupation (1)				
Agriculture, forestry, fishing, hunting, and mining	29	29	29	29
Construction	701	701	701	701
Manufacturing	1,952	1,952	1,952	1,952
Wholesale trade	240	240	240	240
Retail trade	1,511	1,511	1,511	1,511
Transportation, warehousing, and utilities info.	448	448	448	448
Information	190	190	190	190
Finance, insurance, real estate, rental and leasing	436	436	436	436
Professional, scientific, management, administrative, and waste management	713	713	713	713
Educational, health, and social services	2,389	2,389	2,389	2,389
Arts, Entertainment, recreation, accomodation and food services	828	828	828	828
Other Services	641	641	641	641
Public Administration	843	843	843	843
Daytime Population (1)	22,424	22,424	22,424	22,424

Sources:

(1) US Bureau of Census of Population
(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2010 for the presentation of 2011 statistics, the City is using the latest information available.
(a) Per Capita Income is only available by County, Total Personal Income is a calculation
(3) State Department of Labor Statistics
N/A = not available

2006	2007	2008	2009	2010	2011
24,164	24,164	24,164	27,357	25,719	25,719
148,607	148,607	148,607	159,823	161,573	161,573
815,366	815,366	821,286	977,192	902,865	493,702
33,743	33,743	33,988	35,720	35,105	19,196
4.6%	4.6%	7.1%	9.7%	9.6%	8.3%
5.5%	5.6%	7.7%	10.7%	10.1%	7.6%
5.1%	5.3%	7.0%	10.6%	10.0%	7.3%
5,934,000	5,976,500	5,931,600	5,884,900	5,897,600	5,762,000
77,400	78,000	78,200	79,700	80,100	79,000
29	29	29	29	89	99
701	701	701	701	628	530
1,952	1,952	1,952	1,952	1,351	1,019
240	240	240	240	281	213
1,511	1,511	1,511	1,511	1,342	1,410
448	448	448	448	700	638
190	190	190	190	297	191
436	436	436	436	512	499
713	713	713	713	1,203	925
2,389	2,389	2,389	2,389	3,153	2,705
828	828	828	828	1,096	1,274
641	641	641	641	621	669
843	843	843	843	742	836
22,424	22,424	22,424	22,424	22,424	22,424

Principal Employers
Current Year and Four Years Ago

		2011		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Greene County	Government	1,427	1	7.26%
Xenia Community Schools	Education	1,014	2	5.16%
Greene Memorial Hospital	Health Care	821	3	4.18%
Walmart	Retail	510	4	2.60%
Kroger	Grocery	279	5	1.42%
City of Xenia	Government	247	6	1.26%
Super Valu	Distribution	233	7	1.19%
Hospice of Dayton	Health Care	195	8	0.99%
Mcdonalds Restaurants	Food Services	192	9	0.98%
Reddy Electric	Construction	180	10	0.92%
Total		5,098		
Total Employment within the City		19,649		

		2007		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Greene County	Government	1,432	1	5.31%
Greene Memorial Hospital	Health Care	975	2	3.62%
Xenia Community Schools	Education	969	3	3.60%
Super Valu	Distribution	500	4	1.86%
Mcdonalds Restaurants	Food Services	395	5	1.47%
City of Xenia	Government	290	6	1.08%
Twist	Manufacturing	270	7	1.00%
Walmart	Retail	256	8	0.95%
Kroger	Grocery	250	9	0.93%
Bob Evans Farms	Food Services	248	10	0.92%
Total		5,585		
Total Employment within the City		26,950		

Sources:
City of Xenia Income Tax Department

Data is not available prior to 2007.

Full Time Equivalent Employees by Function
Last Ten Years

	2002	2003	2004	2005	2006
Governmental Activities					
General Government					
Finance	17.00	17.00	17.50	16.50	18.50
Legal/Court	29.75	30.75	30.75	30.50	29.75
Administration	9.00	8.00	7.00	6.00	6.00
Information Technology	0.00	0.00	0.00	0.00	0.00
Security of Persons and Property					
Police	74.00	74.00	69.00	69.00	69.00
Fire	45.00	45.00	42.00	42.00	42.00
Transportation					
Street	19.75	19.75	18.50	18.50	18.50
Garage	0.00	0.00	0.00	0.00	0.00
Leisure Time Activities					
Recreation/Seniors	0.00	5.00	4.50	4.50	4.50
Parks	0.00	0.00	0.00	0.00	0.00
Community Environment					
Service	12.00	11.25	9.00	9.00	9.00
Development/Planning	0.00	0.00	0.00	0.00	0.00
Engineering	0.00	0.00	0.00	0.00	0.00
Business-Type Activities					
Utilities					
Water	15.00	15.00	14.00	13.00	13.00
Sewer	6.00	6.00	6.00	6.00	6.00
Solid Waste	10.00	10.00	10.00	10.00	10.00
Storm Water	0.00	0.00	0.00	0.00	0.00
Total Employees	237.50	241.75	228.25	225.00	226.25

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

Source: City Finance Director's Office

2007	2008	2009	2010	2011
18.50	18.50	15.00	15.00	15.50
29.00	30.50	32.00	32.00	30.75
6.00	6.00	5.00	5.00	5.00
0.00	0.00	2.00	2.00	2.00
70.00	70.00	67.00	65.00	65.00
43.00	42.00	41.00	41.00	43.00
16.00	16.50	9.00	6.00	6.00
0.00	0.00	2.00	2.00	2.00
4.25	4.50	0.00	0.00	0.00
0.00	0.00	1.50	1.50	1.50
10.00	8.00	0.00	0.00	0.00
0.00	0.00	4.00	4.00	6.00
0.00	0.00	4.00	4.00	3.00
14.50	15.50	19.00	4.00	18.00
16.00	16.00	15.00	0.00	15.00
0.00	0.00	0.00	1.00	1.00
0.00	0.00	0.00	2.00	2.00
227.25	227.50	216.50	184.50	215.75

Operating Indicators by Function
Last Ten Years

	2002	2003	2004	2005
Governmental Activities				
General Government				
Court				
Number of Probation Cases	598	558	639	619
Number of Traffic Cases	12,155	11,766	11,289	12,095
Licenses and Permits				
Number of Residential Constructions	104	109	116	104
Number of Commercial Constructions	21	17	13	20
Security of Persons and Property				
Police				
Number of Citations Issued	2,207	2,377	3,064	2,869
Number of Arrests	1,947	1,837	1,841	1,927
Number of Accidents	640	611	621	597
Fire				
Number of Fire Calls	918	851	813	818
Number of EMS Runs	3,291	3,421	3,532	3,803
Number of Inspections	48	69	39	205
Transportation				
Street				
Number of Streets Resurfaced	6	5	7	11
Leisure Time Activities				
Recreation/Seniors				
Number of Programs Offered***	N/A	8	8	9
Number of Shelter Rentals	N/A	N/A	N/A	N/A
Business-Type Activities				
Water				
Number of Service Connections	10,184	10,346	10,346	10,380
Daily Average Consumption (millions of gallons)	3.6	3.9	3.9	3.9
Peak Daily Consumption (millions of gallons)	8.0	8.0	8.0	8.0
Sewer				
Number of Service Connections	10,025	10,184	10,184	10,436
Daily Average Sewage Treatment (millions of gallons)	4.9	4.9	4.9	4.9
Solid Waste *				
Number of Customers Served	N/A	N/A	N/A	9,232
Stormwater **				
Number of Customers Served	N/A	N/A	N/A	N/A

Source: City Finance Director's Office
* Billing for Solid Waste started in 2005
** Billing for Stormwater started in 2007
*** Eliminated City Basketball, Cheerleading, and the Cheerleading Expo in 2009

2006	2007	2008	2009	2010	2011
561	802	796	795	803	738
10,445	9,624	10,252	7,871	7,552	7,622
61	123	91	26	53	3
5	4	4	2	1	6
2,430	2,974	4,347	2,078	1,818	3,420
2,022	1,034	2,985	2,240	2,068	2,381
567	610	535	609	659	553
889	984	1,210	875	819	957
3,715	3,437	3,752	3,543	3,470	3,676
135	255	141	185	72	345
7	4	9	7	0	28
9	8	8	5	14	14
178	130	132	145	166	68
11,235	10,720	10,733	10,782	10,800	10,808
4.4	3.6	3.2	3.2	3.1	2.5
8.0	8.0	8.0	8.0	8.0	8.0
11,103	10,692	10,635	10,664	10,680	10,690
4.9	4.8	5.0	4.1	4.0	5.4
9,444	9,760	9,512	9,496	9,543	9,495
N/A	10,038	9,992	10,041	10,024	10,056

Capital Asset Statistics by Function
Last Ten Years

	2002	2003	2004	2005
Governmental Activities				
General Government				
Land (acres)	7,680	7,680	7,680	7,680
Public Safety				
Police				
Stations	1	1	1	1
Vehicles	N/A	N/A	N/A	N/A
Fire				
Stations	2	2	2	2
Vehicles	N/A	N/A	N/A	N/A
Highways and Streets				
Streets (lane miles)	115	115	115	108
Street Lights	1,753	1,753	1,784	1,784
Traffic Signals	N/A	N/A	37	38
Recreation				
Land (acres)	122	122	122	133
Buildings/Shelters	16	16	16	18
Parks	11	11	11	15
Playgrounds	11	11	11	15
Tennis Courts	1	1	1	1
Baseball/Softball Diamonds	6	6	6	6
Soccer Fields	2	2	2	2
Business-Type Activities				
Utilities				
Water				
Waterlines (Miles)	141	141	141	141
Pump Stations	1	1	1	1
Average Daily Consumption	3.6 (mgd)	3.9 (mgd)	3.9 (mgd)	3.7 (mgd)
Storage Capacity (thousands of gallons)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)
Sewer				
Sewerlines (Miles)	146	146	146	146

Source: City Finance Director's Office

2006	2007	2008	2009	2010	2011
7,680	7,680	7,680	7,680	7,680	7,680
1	1	1	1	1	1
27	24	28	30	22	22
2	2	2	2	2	2
11	11	12	12	11	11
135	135	135	219	219	219
1,784	1,826	1,961	1,961	2,124	2,134
40	32	38	38	40	40
133	122	122	122	120	120
18	17	20	20	12	12
15	15	15	15	14	14
15	12	12	12	13	13
1	1	0	0	0	0
6	7	1	1	3	3
2	2	2	2	0	0
141	140	140	140	140	142
1	1	1	1	1	1
4.4 (mgd)	3.6 (mgd)	3.2 (mgd)	3.2 (mgd)	3.1 (mgd)	2.5 (mgd)
8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)
146	145	145	146	146	146

Capital Asset Values by Function
Last Ten Years

	2002	2003	2004	2005	2006
Governmental Activities					
General Government					
Land and Improvements	$259,130	$259,130	$259,130	$259,130	$259,130
Buildings	2,534,605	2,534,605	2,534,605	2,534,605	2,536,475
Equipment	1,292,224	1,348,790	1,376,298	1,391,039	1,596,606
Public Safety					
Land and Improvements	78,238	78,238	78,238	76,022	90,537
Buildings	247,893	247,983	273,206	273,206	722,216
Equipment	3,911,367	4,707,058	4,901,393	4,868,979	5,705,316
City Wide					
Land and Improvements	4,775,944	15,574,694	15,810,220	16,092,702	16,302,572
Buildings	2,734,465	2,748,335	2,748,335	2,748,335	2,751,955
Equipment	1,921,732	8,693,004	8,932,617	9,206,205	9,699,307
Infrastructure	408,007	11,022,587	11,411,839	11,811,580	12,831,760
Construction in Progress	1,029,296	28,500	28,500	854,397	385,027
Business-Type Activities					
Utilities					
Water					
Land and Improvements	125,712	133,036	133,036	134,606	134,606
Buildings and Improvements	2,865,365	2,865,365	2,870,415	2,870,415	2,870,415
Equipment	12,342,236	12,477,225	12,655,820	13,016,872	13,687,880
Construction in Progress	0	0	0	112,538	71,499
Sewer					
Land and Improvements	482,817	482,817	483,946	483,946	483,946
Buildings and Improvements	5,226,336	5,276,700	5,276,700	5,282,350	5,282,350
Equipment	22,029,873	21,998,953	22,762,638	23,228,559	23,685,875
Construction in Progress	15,112	52,291	226,155	0	28,364
Sanitation					
Land and Improvements	4,741	4,741	4,741	2,691	2,691
Buildings and Improvements	40,108	40,108	40,108	40,108	40,108
Equipment	679,254	741,757	741,757	741,757	744,443
Construction in Progress		0	0	0	14,182
Stormwater					
Equipment	N/A	N/A	N/A	N/A	N/A

2007	2008	2009	2010	2011
$259,130	$259,130	$259,130	$259,130	$259,130
2,512,829	2,512,829	2,793,757	2,804,149	2,812,649
1,111,705	1,118,943	1,240,923	1,260,554	1,274,600
77,019	77,019	77,019	77,019	116,875
701,839	701,839	956,607	1,233,558	1,283,652
4,054,259	4,527,109	5,212,833	4,789,357	4,989,302
16,524,117	16,947,652	17,147,703	17,228,303	18,079,476
2,733,586	2,733,586	2,759,157	2,703,757	2,719,757
2,103,334	2,194,792	2,379,763	2,180,065	2,255,954
13,256,761	13,819,509	15,065,947	15,247,920	15,763,408
120,618	850,778	273,106	685,664	1,625,763
177,094	177,094	214,794	214,794	214,794
2,870,415	2,870,415	2,870,415	2,900,634	2,900,633
13,677,245	15,380,109	16,275,077	16,137,407	16,522,904
1,185,632	568,770	10,102	239,542	838,962
511,522	563,802	563,802	563,802	580,303
5,265,451	5,265,451	5,294,792	5,353,000	6,857,781
23,764,397	25,290,062	25,469,564	25,477,355	26,566,972
805,505	0	212,444	2,351,012	124,916
0	0	0	0	0
40,108	105,703	105,703	93,730	93,730
761,167	761,167	778,320	778,320	784,865
6,560	0	0	0	0
7,767,217	8,740,317	8,740,317	8,801,902	8,801,902

(Continued)

Capital Asset Values by Function
Last Ten Years

	2002	2003	2004	2005	2006
Other Enterprise					
Land and Improvements	185,521	181,352	181,352	181,352	181,352
Buildings and Improvements	101,837	101,837	101,837	101,837	101,837
Equipment	50,306	45,054	46,784	49,052	74,052
Construction in Progress	0	0	0	0	348,457

Source: City Finance Director's Office

2007	2008	2009	2010	2011
154,681	154,681	154,681	154,681	263,951
101,837	101,837	0	0	0
54,430	54,430	0	20,081	20,081
89,285	42,470	0	56,301	0

AGREEMENT ON ADMINSTRATION, DISTRIBUTION AND REPAYMENT OF LOCAL GOVERNMENT INNOVATION FUND LOAN

This is an agreement by and between the Xenia City Council (Xenia), the Bellbrook City Council (Bellbrook), the Xenia Township Trustees (Xenia Twp.), and the Sugarcreek Township Trustees (Sugarcreek Twp.), all being located within Greene County, Ohio, and who collectively shall be referred to hereinafter as the "Collaborative Partners."

This agreement is entered into by the authorized representative of each party and shall become effective on the date of the last signature.

WHEREAS, an application ("Application") will be submitted to the State of Ohio Local Government Innovation Council ("Council"), on behalf of the Collaborative Partners, to obtain financing from the Local Government Innovation Fund ("LGIF") for assistance in transitioning public safety radio services to the Ohio Multi-Agency Radio Communication System ("project"); and

WHEREAS, the Application to be submitted to the Council on behalf of the Collaborative Partners will seek a loan award in the amount of $400,000.00; and

WHEREAS, Xenia, in accordance with LGIF Program Policies and on behalf of the Collaborative Partners, has been designated as the recipient of the loan from the LGIF and, as such, will be responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the project, including binding agreements among the Collaborative Partners; and

WHEREAS, Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners provided that the Collaborative Partners are willing to agree to the following:

1. Use its portion of the loan for the specific purposes outlined in application for the Project;

2. Use its portion of the loan in accordance with all rules and regulations imposed by the Council and the terms and conditions of any loan documents required by the Council or LGIF;

3. Cooperate in the completion of the Project; and

4. Repay its portion of the loan in accordance with this agreement.

NOW, IN ACCORDANCE WITH THE TERMS OF THIS AGREEMENT, THE PARTIES HEREBY AGREE AS FOLLOWS:

1. Xenia, on behalf of the Collaborative Partners, agrees to accept the award and coordinate the distribution of the loan from the LGIF in the estimated amount of $400,000.00 for the sole purpose of funding the Project in accordance with the Application.

2. Bellbrook, Xenia Twp., and Sugarcreek Twp. acknowledge that the loan funds will be paid by the LGIF to Xenia as the LGIF award recipient and that Xenia will distribute the funds among the Collaborative Partners indicated and requested in the Application. The parties agree that the funds received shall be segregated into a separate account and used solely for the Project. Said funds shall be maintained and accounted for in a manner equal to the maintenance and accounting of other public funds as required by the laws of the State of Ohio.

3. Bellbrook, Xenia Twp., and Sugarcreek Twp., each agree to pay to Xenia that portion of the loan which each entity receives from the LGIF as distributed by Xenia. Said repayment is to be made without interest, in equal installments on a quarterly basis over a period of ten (10) years, with the first payment being due one year after the date of the final disbursement of the loan amount by the LGIF to Xenia. Xenia will provide each of the Collaborative Partners with the date of its receipt of that final disbursement and a schedule of the dates on which payments are due to Xenia; Said payments shall be without demand.

4. The parties agree to adopt appropriate legislation authorizing the execution of this agreement and to encumber sufficient funds as required by law to repay their share of the loan proceeds as required by this Agreement.

5. In accordance with the Application, Collaborative Partners agree to provide matching funds through as indicated in the Application;

6. In the event that any one or more of the Collaborative Partners declines to accept their portion of the loan, said amount shall be retained by Xenia and either returned to the LGIF or used as directed by the Council. Any such declination of acceptance shall not affect the validity of this Agreement or the obligations of the remaining Collaborative Partners under the terms of this agreement.

7. This agreement constitutes the parties' entire understanding and there are no representations, oral or written, which have not been incorporated herein.

8. The Agreement may be executed in counterparts by the various parties. Executed counterparts shall be valid in the same manner as though all parties to the Agreement had executed the same instrument.

IN WITNESS WHEREOF, AUTHORIZED REPRESENTATIVES OF THE PARTIES HAVE EXECUTED THIS AGREEMENT ON THE DATES SET FORTH.

CITY OF XENIA

James W. Percival, Xenia City Manager

Authorized by Resolution No. 12-EE
Adopted 11 / 20/2012

CITY OF BELLBROOK

Mark Schlagheck, Bellbrook City Manager

Authorized by Resolution No. 2012-BB
Adopted 11 / 26/2012

XENIA TOWNSHIP

Alan Stock, Xenia Twp Administrator

Authorized by Resolution No. 2012-310
Adopted 11 / 15/2012

SUGARCREEK TOWNSHIP

Barry Tiffany, Sugarcreek Twp Administrator

Authorized by Resolution No. 2012.11.19.05
Adopted 11 / 19/2012

Approved as to form:

Ronald C. Lewis, Law Director
City of Xenia

		City of Xenia		City of Bellbrook		Sugarcreek Township		Xenia Township		Total	
		QTY	Total	QTY	Total	QTY	Total	QTY	Total	QTY	Total
Portable Radios	$ 3,500.00	118	$ 413,000.00	30	$ 105,000.00	32	$ 112,000.00	0	$ -	180	$ 630,000.00
Mobile Radios	$ 3,500.00	52	$ 182,000.00	19	$ 66,500.00	0	$ -	8	$ 28,000.00	79	$ 276,500.00
Dual Band Radios	$ 5,000.00	0	$ -	0	$ -	0	$ -	15	$ 75,000.00	15	$ 75,000.00
Upgrades to Existing Radios	$ 700.00	10	$ 7,000.00	16	$ 11,200.00	98	$ 68,600.00	36	$ 25,200.00	160	$ 112,000.00
Mobile Data Terminals w/ Accessories	$ 3,000.00	0	$ -	0	$ -	0	$ -	8	$ 24,000.00	8	$ 24,000.00
Voice & Tone Pagers	$ 400.00	0	$ -	0	$ -	0	$ -	10	$ 4,000.00	10	$ 4,000.00
Antenna Upgrades	$ 5,000.00	0	$ -	0	$ -	0	$ -	1	$ 5,000.00	1	$ 5,000.00
Dispatch Radio Console (1 position)	$ 60,000.00	0	$ -	1	$ 60,000.00	0	$ -	0	$ -	1	$ 60,000.00
Dispatch Radio Console (2 position)	$ 80,000.00	0	$ -	0	$ -	1	$ 80,000.00	0	$ -	1	$ 80,000.00
Dispatch Radio Console (4 position)	$ 160,000.00	1	$ 160,000.00	0	$ -	0	$ -	0	$ -	1	$ 160,000.00
			$ 762,000.00		$ 242,700.00		$ 260,600.00		$ 161,200.00		$1,426,500.00
Less: LGIF Loan Amount			$ 100,000.00		$ 100,000.00		$ 100,000.00		$ 100,000.00		$ 400,000.00
Local Match Amount			$ 662,000.00		$ 142,700.00		$ 160,600.00		$ 61,200.00		$1,026,500.00

CITY OF BELLBROOK, OHIO

RESOLUTION NO. 2012-BB

A RESOLUTION AUTHORIZING THE CITY MANAGER TO FILE A JOINT APPLICATION FOR A LOCAL GOVERNMENT INNOVATION FUND LOAN FROM THE OHIO DEPARTMENT OF DEVELOPMENT.

WHEREAS, an application will be submitted to the State of Ohio Local Government Innovation Council on behalf of the City of Bellbrook, Sugarcreek Township, Xenia Township and the City of Xenia ("Collaborative Partners") to obtain financing from the Local Government Innovation Fund ("LGIF") for the migration to a P25 Ohio Multi-Agency Radio Communications System ("Project"); and

WHEREAS, the application submitted to the LGIF on behalf of the Collaborative Partners was for a loan not to exceed $500,000; and

WHEREAS, in accordance with the LGIF Program Policies, the City of Xenia, on behalf of the Collaborative Partners, was designated as the recipient of the loan from the LGIF and, as such, is responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the Project, including binding agreements among the Collaborative Partners; and

WHEREAS, City of Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners.

NOW, THEREFORE, THE CITY OF BELLBROOK HEREBY RESOLVES:

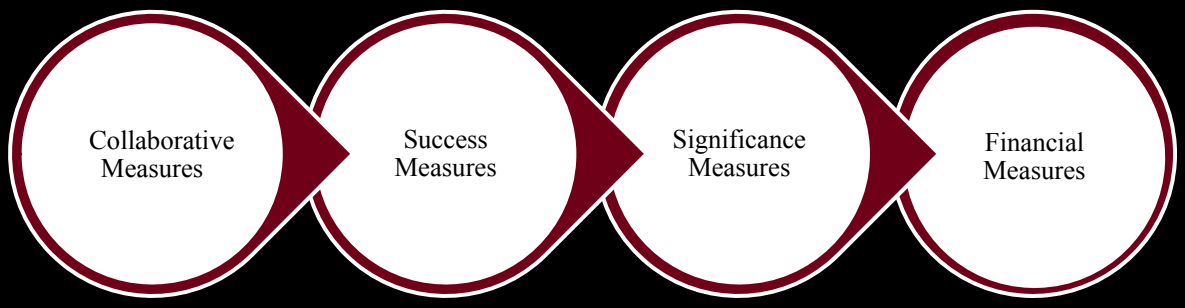
Section 1. That the City Manager is hereby authorized to file a joint application for a Local Government Innovation Fund loan from the Ohio Department of Development.

Section 2. That the City Manager is hereby authorized to enter into an agreement with the Collaborative Partners agreeing to the acceptance and use of the loan funds obtained by the City of Xenia from the LGIF and further agreeing to repay said funds to the City of Xenia in accordance with the terms of said agreement.

Section 3. That this resolution shall take effect and be in force forthwith.

Robert L. Baird, Mayor

Jill D. Rosner, Clerk of Council



Round τ: Application Form

Local Government Innovation Fund

Step One: Fill out this Application Form in its entirety.

Step Two: Fill out the online submission form and submit your application materials. All supplemental application materials should be combined into one file for submission.

LGIF: Applicant Profile	
Lead Applicant	City of Xenia
Project Name	Greene County Cooperative Initiative
Type of Request	Loan
Funding Request	
JobsOhio Region	Central
Number of Collaborative Partners	4

Office of Redevelopment
Website: http:// ÄÅÖÅÌÏÐ Í ÅÎÔ‰ÏÈÉÏ‰ÇÏÖ™ÅÓ™ÅÓ¸ÌÏÅÅÌÇÏÖ£ÕÎÄ‰ÈÔ Í
Email: LGIF@development.ohio.gov
Phone: 614 | 995 2292

Lead Applicant	City of Xenia	**Round 4**	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Lead Applicant

Mailing Address:	Address Line 1	Brent Merriman			
	Address Line 2	101 North Detroit Street			
	City	Xenia	State	Oh	Zip Code	45459
City, Township or Village	City		Population (2010)	25,719
County	Greene		Population (2010)	161,573
Did the lead applicant provide a resolution of support?	✔ Yes (Attached) ☐ No (In Process)			

Project Contact

Complete the section below with information for the individual to be contacted on matters involving this application.

Project Contact	Brent Merriman		Title	Asst. City Manager
Mailing Address:	Address Line 1	101 N. Detroit Street			
	Address Line 2				
	City	Xenia	State	Oh	Zip Code	45385
Email Address	bmerriman@ci.xenia.oh.us		Phone Number	(937) 376-7231

Fiscal Officer

Complete the section below with information for the entity and individual serving as the fiscal agent for the project.

Fiscal Officer	Mark A. Bazelak		Title	Financial Director
Mailing Address:	Address Line 1	101 N. Detroit			
	Address Line 2				
	City	Xenia	State	Oh	Zip Code	45385
Email Address	mbazelak@ci.xenia.oh.us		Phone Number	(937) 376-7235
Is your organization registered in OAKS as a vendor?	☐ Yes ☐ No			

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of	Loan

Single Applicant	
Is your organization applying as a single entity?	☐ Yes ☑ No
Participating Entity: (1 point) for single applicants	**0**

Collaborative Partners	
Does the proposal involve other entities acting as collaborative partners?	☑ Yes ☐ No

Applicants applying with a collaborative partner are required to show proof of the partnership with a partnership agreement signed by each partner and resolutions of support from the governing entities. If the collaborative partner does not have a governing entity, a letter of support from the partnering organization is sufficient. Include these documents in the supporting documents section of the application.

In the section below, applicants are required to identify population information and the nature of the partnership.

Each collaborative partner should also be clearly and separately identified on pages 4-5.

Number of Collaborative Partners who signed the partnership agreement, and provided resolutions of support.	4
Participating Entity: (5 points) allocated to projects with collaborative partners.	**5**

Population		
The applicant is required to provide information from the 2010 U.S. Census information, available at: http://factfinder2.census.gov/		
Does the applicant (or collaborative partner) represent a city, township or village with a population of less than 20,000 residents?	☑ Yes ☐ No	
	List Entity	
	Xenia	
	Municipality/Township	Population
	Xenia	25,719
Does the applicant (or collaborative partner) represent a county with a population of less than 235,000 residents?	☑ Yes ☐ No	
	List Entity	
	County	Population
	Greene	161,573
Population: (3-5 points) determined by the smallest population listed in the application. Applications from (or collaborating with) small communities are preferred.	**5**	

Section 2 Collaborative Partners

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Nature of Partnership (2000 character limit)

As agreed upon in the partnership agreement, please identify the nature of the partnership, and explain how the main applicant and the partners will work together on the proposed project.

Throughout much of 2012, the Collaborative Partners have been jointly researching and considering alternatives related to public safety communications issues, as well as to explore concepts for other areas of partnership on mutual problems. Our partners have been working closely together to draft the necessary information for this loan application and to develop implementation plans for communication system transition. Among other cooperative implementation activities, our partnership will conduct a joint RFP for communications equipment to improve our purchasing power and competitiveness.

While we consider ourselves equal participants of this cooperative, the group has elected to have the City of Xenia, as the largest of the partners, serve as the lead applicant and coordinator of the loan administration process as detailed later in this application. Implementation of the project itself will involve all Collaborative Partners working cooperatively on radio RFP and purchasing, as well as with other component selection. As an off-shoot of this project, Partners are also in the early stages of exploring other joint service delivery alternatives that could serve to leverage an even greater efficiency and collaborative effect in the near future. Our Partners believe award of this loan will serve as both an important milestone in our joint efforts to date, but will also serve as a springboard for greater cooperation moving forward.

List of Partners

The applicant applying with collaborative partners (defined in §1.03 of the LGIF Policies) must include the following information for each applicant:

- **Name of collaborative partners**
- **Contact Information**
- **Population data (derived from the 2010 U.S. Census)**

If the project involves more than 12 collaborative partners, additional forms are available on the LGIF website.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Collaborative Partners Number 1	City of Bellbrook								
Address Line 1	15 East Franklin Street					Popuation			
Address Line 2						Municipality /Township	Municipality	Population	6,943
City	Bellbrook	State	Oh	Zip Code	45305	County	Greene	Population	161,573
Email Address	m.schlagheck@cityofbellbrook.org					Phone Number	(937) 848-4666		
Resolution of Support	✔ Yes ☐ No					Signed Agreement	✔ Yes ☐ No		

Collaborative Partners Number 2	Xenia Township								
Address Line 1	8 Brush Row Department					Population			
Address Line 2						Municipality /Township	Township	Population	6,537
City	Xenia	State	Oh	Zip Code	45385	County	Greene	Population	161,573
Email Address	astock@xeniatownship.org					Phone Number	(937) 372-0859		
Resolution of Support	✔ Yes ☐ No					Signed Agreement	✔ Yes ☐ No		

Collaborative Partners Number 3	Sugarcreek Township								
Address Line 1	2090 Ferry Road					Population			
Address Line 2						Municipality /Township	Township	Population	8,041
City	Bellbrook	State	Oh	Zip Code	45305	County	Greene	Population	161,573
Email Address	btiffany@sugarcreektownship.com					Phone Number	(937) 848-7407		
Resolution of Support	✔ Yes ☐ No					Signed Agreement	✔ Yes ☐ No		

Collaborative Partners Number 4									
Address Line 1						Population			
Address Line 2						Municipality /Township		Population	
City		State		Zip Code		County		Population	
Email Address						Phone Number			
Resolution of Support	☐ Yes ☐ No					Signed Agreement	☐ Yes ☐ No		

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Collaborative Partners Number 5								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 6								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 7								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 8								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Collaborative Partners Number 9								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 10								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 11								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Collaborative Partners Number 12								
Address Line 1					Population			
Address Line 2					Municipality /Township		Population	
City		State		Zip Code	County		Population	
Email Address					Phone Number			
Resolution of Support	☐ Yes ☐ No				Signed Agreement	☐ Yes ☐ No		

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Identification of the Type of Award	Planning Study
Targeted Approach	Efficiency

Project Description (4000 character limit)

Please provide a general description of the project. The information provided will be used for council briefings, program, and marketing materials.

To upgrade the existing radio infrastructure, including portables, consoles and ancillary equipment allowing the migration to MARCS for The City of Xenia, The City of Bellbrook, Xenia Township and Sugarcreek Township from the end-of-life Harris EDACS radio system in Greene County.

This will reduce long-term system infrastructure maintenance costs through consolidation with the State-wide system, and allow participating agencies to purchase compatible P25 radio equipment from multiple vendors, rather than a single-source provider.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Past Success	✔ Yes ☐ No
Past Success (5 points)	**5**

Provide a summary of past efforts to implement a project to improve efficiency, implement shared services, coproduction, or a merger. (1000 character limit)

Each of our Collaborative Partners can cite examples of past success; however, we lift up specifically collaborative efforts to develop a Public Safety Information Sharing Network and oversight structure among our partners and other Greene County safety entities. Recent successes with this continuing effort include purchase and implementation of new public safety record keeping and dispatching software and group employment of a technical director to oversee technological side of public safety communications. Such efforts have been successful in achieving greater operational reliability, effectiveness and efficiency among partnering safety agencies throughout Greene County.

Scalable/Replicable Proposal	☐ Scalable ☐ Replicable ✔ Both
Scalable/Replicable (10 points)	**10**

Provide a summary of how the applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments. (1000 character limit)

Once completed, this project's migration plan will demonstrate another manner in which local agencies can migrate from their legacy land-mobile radio systems to Ohio's MARCS. The migration plan and path will provide guidance for consideration for both suburban and rural public safety and service agencies, as well as meeting the specialized needs of an educational institution.

Probability of Success	✔ Yes ☐ No
Probability of Success (5 points)	**5**

Provide a summary of the likelihood of the grant study recommendations being implemented. Applicants requesting a loan should provide a summary of the probability of savings from the loan request. (1000 character limit)

This project carries a high probability of success, based upon previous MARCS implementations. The MARCS program has expanded significantly since its initial implementation in 2002-growing from 10 State agencies to 700 State, Local and Federal agencies in 2010. The MARCS program area has successfully brought hundreds of agencies to the system in a variety of implementation plans.
The core of the MARCS success is based upon planning, shared infrastructure costs and local agency participation. Currently, Motorola (the infrastructure vendor) has guaranteed 30 years of hardware and software support for MARCS, beginning in 2010. In addition, the shared cost of infrastructure investments, among the 700 agencies and almost 50,000 subscribers, is manageable for a sub-county sized agency to budget. Finally, system flexibility to provide multiple solution options to customers allows local agencies to buy-in at a level that is manageable and meets that agency's needs.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Performance Audit Implementation/Cost Benchmarking	☐ Yes ☑ No
Performance Audit/Benchmarking (5 points)	**0**

If the project is the result of recommendations from a performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code or a cost benchmarking study, please attach a copy with the supporting documents. In the section below, provide a summary of the performance audit or cost benchmarking study. (1000 character limit)

Economic Impact	☑ Yes ☐ No
Economic Impact (5 points)	**5**

Provide a summary of how the proposal will promote a business environment (through a private business relationship) and/or provide for community attraction. (1000 character limit)

As the participating communities in this proposed project grow with the increases in business and population, their citizens will demand improved public safety and services. The need for land-mobile radio communications between Local and State resources is critical for delivery of those services in the most efficient and effective manner possible. By migrating to Ohio MARCS, the participating communities will leverage their current communications investments against those already made by the State and improve both Local and State systems as a result.

Response to Economic Demand	☐ Yes ☑ No
Response to Economic Demand (5 points)	**0**

Provide a summary of how the project responds to substantial changes in economic demand for local or regional government services. The narrative should include a description of the current service level. (1000 character limit)

Budget Information

General Instructions

•Both the Project Budget and Program Budgets are required to be filled out in this form.

•Consolidate budget information to fit in the form. Additional budget detail may be provided in the budget narrative or in an attachment in Section 5: Supplemental Information.

Project Budget:

- The Project Budget justification must be explained in the Project Budget Narrative section of the application. This section is also used to explain the reasoning behind any items on the budget that are not self explanatory, and provide additonal detail about project expenses.
- The Project Budget should be for the period that covers the entire project. The look-back period for in-kind contributions is two (2) years. These contributions are considered a part of the total project costs.
- For the Project Budget, indicate which entity and revenue source will be used to fund each expense. This information will be used to help determine eligible project expenses.
- Please provide documentation of all in-kind match contributions in the supporting documents section. For future in-kind match contributions, supporting documentation will be provided at a later date.

Program Budget:

- Six (6) years of Program Budgets should be provided. The standard submission should include three years previous budgets (actual), and three years of projections including implementation of the proposed project. A second set of three years of projections (one set including implementation of this program, and one set where no shared services occurred) may be provided in lieu of three years previous if this does not apply to the proposed project.
- Please use the Program Budget Narrative section to explain any unusual activities or expenses, and to defend the budget projections. If the budget requires the combining of costs on the budget template, please explain this in the narrative.

Return on Investment:

- A Return on Investment calculation is required, and should reference cost savings, cost avoidance and/or increased revenues indicated in the budget projection sections of the application. Use the space designated for narrative to justify this calculation, using references when appropriate.

For Loan Applications only:

- Using the space provided, outline a loan repayment structure.
- Attach three years prior financial documents related to the financial health of the lead applicant (balance sheet, income statement, and a statement of cash flows).

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Project Budget

Sources of Funds

LGIF Request:		$400,000
Cash Match (List Sources Below):		
Source:	City of Xenia - Income Tax	$662,000
Source:	City of Bellbrook - Property tax	$142,700
Source:	Xenia Township - Property Tax	$61,200
Source:	Sugarcreek Township -Property Tax	$160,600
In-Kind Match (List Sources Below):		
Source:		
Source:		
Source:		
Total Match:		$1,026,500
Total Sources:		$1,426,500

Uses of Funds

		Amount	Revenue Source
Consultant Fees:			
Legal Fees:			
Other:	Portable Radios	$630,000	Property & Income Tax
Other:	Mobile Radios	$276,500	Property & Income Tax
Other:	Dual Band Radios	$75,000	Property & Income Tax
Other:	Upgrade Radios	$112,000	Property & Income Tax
Other:	Dispatch Radio Consoles	$300,000	Property & Income Tax
Other:	Mobile Data Terminals	$24,000	Property & Income Tax
Other:	Voice & Tone Pagers	$4,000	Property & Income Tax
Other:	Antenna Upgrades	$5,000	Property & Income Tax
Total Uses:		$1,426,500	
Local Match Percentage:		71.96%	

* Please note that this match percentage will be included in your grant/loan agreement and cannot be changed after awards are made.

Local Match Percentage = (Match Amount/Project Cost) * 100 (10% match required)

☐ 10-39.99% (1 point) ☐ 40-69.99% (3 points) ☑ 70% or greater (5 points)

Project Budget Narrative: Use this space to justify expenses (1200 character max).

To implement this project, the Collaborative Partners will need to spend an estimated $1,426,500 in capital expenses in 2013. These expenses include the replacement of existing portable, mobile and dual band radios, the upgrade of current radios to the P-25 standard, the replacement of existing dispatch radio consoles, the replacement of existing mobile data terminals and other technology upgrades. A breakdown of the capital purchases by Collaborative Partner can be found in the attached document.
The Collaborative Partners are anticipating providing a 70% match for the LGIF loan funds requested. Each Partner is committed to the long term success of this project and is will to use significant local tax dollars to support it.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Program Budget

Actual ☐ Projected ☑	FY 2013	FY 2014	FY 2015
Expenses	**Amount**	**Amount**	**Amount**
Salary and Benefits			
Contract Services		$44,200	$44,200
Occupancy (rent, utilities, maintenance)			
Training and Professional Development			
Insurance			
Travel			
Capital and Equipment Expenses	$1,426,500	$0	$0
Supplies, Printing, Copying, and Postage			
Evaluation			
Marketing			
Conferences, meetings, etc.			
Administration			
***Other -** MARCS Subsrciber Fees	$0	$106,080	$106,080
***Other -**			
***Other -**			
TOTAL EXPENSES	$1,426,500	$150,280	$150,280
	Revenues	**Revenues**	**Revenues**
Contributions, Gifts, Grants, and Earned Revenue			
Local Government: Income Tax	$662,000	$61,200	$61,200
Local Government: Property Tax	$364,500	$89,080	$89,080
Local Government:			
State Government			
Federal Government			
**Other -* LGIF Loan	$400,000	$0	$0
**Other -*			
**Other -*			
Membership Income			
Program Service Fees			
Investment Income			
TOTAL REVENUES	$1,426,500	$150,280	$150,280

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Program Budget

Actual ☐ Projected ✔	FY 2013	FY 2014	FY 2015
Expenses	**Amount**	**Amount**	**Amount**
Salary and Benefits			
Contract Services		$44,200	$44,200
Occupancy (rent, utilities, maintenance)			
Training and Professional Development			
Insurance			
Travel			
Capital and Equipment Expenses	$3,400,000	$0	$0
Supplies, Printing, Copying, and Postage			
Evaluation			
Marketing			
Conferences, meetings, etc.			
Administration			
***Other -** Subscriber Fees		$66,300	$66,300
***Other -**			
***Other -**			
TOTAL EXPENSES	$3,400,000	$110,500	$110,500
	Revenues	**Revenues**	**Revenues**
Contributions, Gifts, Grants, and Earned Revenue			
Local Government: Income Tax	$2,000,000	$45,000	$45,000
Local Government: Property Tax	$1,400,000	$65,500	$65,500
Local Government:			
State Government			
Federal Government			
**Other -*			
**Other -*			
**Other -*			
Membership Income			
Program Service Fees			
Investment Income			
TOTAL REVENUES	$3,400,000	$110,500	$110,500

Lead Applicant	City of Xenia	**Round 4**	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Program Budget

Use this space to justify the program budget and/or explain any unusual revenues or expenses (6000 characters max).

The Collaborative Partners of this loan application have used the Greene County 800 Mhz radio system to provide radio communications to its public safety and public service agencies. In 2012, Greene County decided that it would no longer support this 800 Mhz radio system after 12/31/2013. The Collaborative Partners were left with two choices.

The first option was to partner together and join the MARCS radio system. This option would require the replacement or upgrade of all mobile and portable radios for use on the MARCS system. In addition, there would also be an annual per radio subscriber fee for the MARCS system. Finally, there would be the annual maintenance cost of the radios.

The second option was to partner together and upgrade the existing 800 Mhz radio system in southern Greene County. This option would require the installation of, at least, a 5 channel, 6 site simulcast system. In addition, there would also be an annual per radio subscriber fee for the new system. Finally, there would be the annual maintenance cost of the radio.

On page 13 of this application, the three year projection for Option #1 is included. This option would cost the Collaborative Partners an estimated $1,727,060 over the next three years. The majority of this expense is in capital expenses for the replacement of radios and the replacement of dispatch radio consoles.

On page 14 of this application, the three year projection for Option #2 is included. This option would cost the Collaborative Partners an estimated $3,621,000 over the next three years. The majority of this expense is in capital expenses for the installation of a new 5 channel, 6 site simulcast radio system.

Section 4: Financial Information Scoring

- [x] (5 points) Applicant provided complete and accurate budget information and narrative justification for a total of six fiscal years.
- [ ] (3 points) Applicant provided complete and accurate budget information and for at least three fiscal years.
- [ ] (1 point) Applicant provided complete and accurate budget information for less than three fiscal years.

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Return On Investment

Return on Investment is a performance measure used to evaluate the efficiency of an investment. To derive the expected return on investment, divide the net gains of the project by the net costs. For these calculations, please use the implementation gains and costs, NOT the project costs (the cost of the feasibility, planning, or management study)--unless the results of this study will lead to direct savings without additional implementation costs. The gains from this project should be derived from the prior and future program budgets provided, and should be justified in the return on investment narrative.

Return on Investment Formulas:

Consider the following questions when determining the appropriate ROI formula for the project. Check the box of the formula used to determine the ROI for the project. These numbers should refer to savings/revenues illustrated in projected budgets.

Do you expect cost savings from efficiency from the project?

☐ Use this formula: $\frac{\text{Total \$ Saved}}{\text{Total Program Costs}} * 100 = \text{ROI}$

Do you expect cost avoidance from the implementation of the project/program?

☑ Use this formula: $\frac{\text{Total Cost Avoided}}{\text{Total Program Costs}} * 100 = \text{ROI}$

Do you expect increased revenues as a result of the project/program?

☐ Use this formula: $\frac{\text{Total New Revenue}}{\text{Total Program Costs}} * 100 = \text{ROI}$

Expected Return on Investment = $\frac{\$3,621,000}{\$1,727,060} * 100 =$ 209.66%

Return on Investment Justification Narrative: In the space below, briefly describe the nature of the expected return on investment, using references when appropriate. (1300 character limit)

The Collaborative Partners are faced with choosing one of two options. With the selection of Option #1, the Partners expect a Return on Investment using the Cost Avoidance calculation of nearly 210%. By using existing infrastructure on the statewide MARCS radio system, the partners will enhance our current interoperability while avoiding significant capital costs that would have been incurred if Option #2 were chosen.

Expected Return on Investment is:

☐ Less than 25% (10 points) ☐ 25%-74.99% (20 points) ☑ Greater than 75% (30 points)

Questions about how to calculate ROI? Please contact the Office of Redevelopment at 614-995-2292 or lgif@development.ohio.gov

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Loan Repayment Structure

Please outline the preferred loan repayment structure. At a minimum, please include the following: the entities responsible for repayment of the loan, all parties responsible for providing match amounts, and an alternative funding source (in lieu of collateral). Applicants will have two years to complete the project upon execution of the loan agreement, and the repayment period will begin upon the final disbursement of the loan funds. A description of expected savings over the term of the loan may be used as a repayment source.

The Collaborative Partners have proven revenue resources and sustained positive annual cash flow sufficient to warrant consideration of an LGIF loan award. If awarded, the City of Xenia will coordinate repayment of the loan with respective contributions from each collaborative partner. Project implementation is expected to be complete late in calendar year 2013, and so repayment would be budgeted to start in local fiscal year 2014.

Collaborative Partners, repayment schedules, and local match amounts for each are as follows:

City of Xenia: installments of $10,000/yr from FY 2014- FY 2023, local match $662,000
City of Bellbrook: installments of $10,000/yr from FY 2014- FY 2023, local match $142,700
Xenia Township: installments of $10,000/yr from FY 2014- FU2023; local match $61,200
Sugarcreek Township: installments of $10,000/yr from FY 2014- FY 2023; local match $160,600

Applicants present as an alternative funding source cash reserves maintained through local requirements or policy. The City of Xenia alone maintains a minimum reserve equivalent to two-months operating expense, reserve cash resources that total in excess of $3 million.

Applicant demonstrates a viable repayment source to support loan award. Secondary source can be in the form of a debt reserve, bank participation, a guarantee from a local entity, or other collateral (i.e. emergency, rainy day, or contingency fund, etc).

✔ Applicant clearly demonstrates a secondary repayment source (5 points)	☐ Applicant does not have a secondary repayment source (0 points)

Lead Applicant	City of Xenia	Round 4	
Project Name	Greene County Cooperative Initiative	Type of Request	Loan

Scoring Overview

Section 1: Collaborative Measures

Collaborative Measures	Description	Max Points		Applicant Self Score
Population	Applicant's population (or the population of the area(s) served) falls within one of the listed categories as determined by the U.S. Census Bureau. Population scoring will be determined by the **smallest** population listed in the application. Applications from (or collaborating with) small communities are preferred.	**5**		5
Participating Entities	Applicant has executed partnership agreements outlining all collaborative partners and participation agreements and has resolutions of support. (Note: Sole applicants only need to provide a resolution of support from its governing entity.	**5**		5

Section 2: Success Measures

Past Success	Applicant has successfully implemented, or is following project guidance from a shared services model, for an efficiency, shared service, coproduction or merger project in the past.	**5**		5
Scalable/Replicable Proposal	Applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments.	**10**		10
Probability of Success	Applicant provides a documented need for the project and clearly outlines the likelihood of the need being met.	**5**		5

Section 3: Significance Measures

Performance Audit Implementation/Cost Benchmarking	The project implements a single recommendation from a performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code or is informed by cost benchmarking.	**5**		0
Economic Impact	Applicant demonstrates the project will a promote business environment (i.e., demonstrates a business relationship resulting from the project) and will provide for community attraction (i.e., cost avoidance with respect to taxes)	**5**		5
Response to Economic Demand	The project responds to current substantial changes in economic demand for local or regional government services.	**5**		0

Section 4: Financial Measures

Financial Information	Applicant includes financial information (i.e., service related operating budgets) for the most recent three years and the three year period following the project. The financial information must be directly related to the scope of the project and will be used as the cost basis for determining any savings resulting from the project.	**5**		5
Local Match	Percentage of local matching funds being contributed to the project. This may include in-kind contributions.	**5**		5
Expected Return	Applicant demonstrates as a percentage of savings (i.e., actual savings, increased revenue, or cost avoidance) an expected return. The return must be derived from the applicant's cost basis.	**30**		30
Repayment Structure (Loan Only)	Applicant demonstrates a viable repayment source to support loan award. Secondary source can be in the form of a debt reserve, bank participation, a guarantee from a local entity, or other collateral (i.e., emergency fund, rainy day fund, contingency fund, etc.).	**5**		5
			Total Points	80

CITY OF XENIA, OHIO
RESOLUTION NUMBER 12 – EE

RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A PARTNERSHIP AGREEMENT WITH THE CITY OF BELLBROOK, OHIO; XENIA TOWNSHIP, OHIO; AND SUGARCREEK TOWNSHIP, OHIO REGARDING THE ADMINISTRATION OF LOCAL GOVERNMENT INNOVATION FUND LOAN PROCEEDS AS PROVIDED FOR JOINT TRANSITION OF PUBLIC SAFETY RADIO SYSTEMS TO THE OHIO DEPARTMENT OF ADMINISTRATIVE SERVICES' MULTI-AGENCY RADIO COMMUNICATION SYSTEM, AND DECLARING IT TO BE AN EMERGENCY.

WHEREAS, the City Council of Xenia has previously taken action to approve Xenia's participation in the Ohio Multi-Agency Radio Communication System (MARCS); and

WHEREAS, the physical transition of radios and equipment necessary to be functional and compliant within the MARCS platform requires costly purchases and system upgrades; and

WHEREAS, it is the desire of the City of Xenia to be collaborative with our neighboring communities in solving mutual problems; and

WHEREAS, the Ohio Local Government Innovation Fund (LGIF) can provide no-interest loan assistance to communities who collaborate on joint operational problems; and

WHEREAS, the City of Bellbrook, Xenia Township, and Sugarcreek Township have expressed a desire to partner with Xenia in applying for LGIF loan assistance and collaboration on radio system transition, and further have agreed that Xenia should take the lead in the LGIF loan application.

NOW, THEREFORE, the City of Xenia hereby resolves:

Section 1. The City Manager is authorized to enter into a partnership agreement with the City of Bellbrook, Xenia Township, and Sugarcreek Township for the administration of LGIF loan proceeds as jointly applied for through the Ohio Local Government Innovation Fund.

Section 2. This resolution is declared to be an emergency in order to meet deadlines associated with the LGIF loan application process, and shall take effect and be in force from and after the earliest period allowed by law.

Passed: November 20, 2012

Michael D. Engle
President, Xenia City Council

Attest:

Michelle D. Johnson
Clerk, Xenia City Council

Certified, A True Copy

Clerk, Xenia City Council

Resolution of Support and Authorization To

Enter Into Agreement To Accept Loan Proceeds

From The Local Government Innovation Fund

WHEREAS, an application ("Application") was submitted to the State of Ohio Local Government Innovation Council ("Council") on behalf of the City of Bellbrook ("City"), Sugarcreek Township ("Sugarcreek Township"), and the City of Xenia ("City of Xenia "), and Xenia Township ("Xenia Township"), all of which are in Greene County, Ohio and which are hereinafter referred to collectively as the "Collaborative Partners", to obtain financing from the Local Government Innovation Fund ("LGIF) for the migration to a P25 Ohio Multi-Agency Radio Communication System ("Project"); and,

WHEREAS, the application submitted to the LGIF on behalf of the Collaborative Partners was approved for a loan not to exceed $500.000.00; and,

WHEREAS, in accordance with the LGIF Program Policies, the City of Xenia, on behalf of the Collaborative Partners, was designated as the recipient of the loan from the LGIF and, as such, is responsible for entering into and managing all agreements as required under the LGIF program or as otherwise necessary to complete the Project, including binding agreements among the Collaborative Partners; and,

WHEREAS, City of Xenia is willing to accept the loan from the LGIF on behalf of the Collaborative Partners.

NOW, THEREFORE, BE IT RESOLVED THAT:

1) This Board expresses its support for the migration to a P25 Ohio Multi-Agency Radio Communications System;
2) This Board enters into an Agreement with the Collaborative Partners agreeing to the acceptance and use of the funds obtained by Beavercreek Township from the LGIF and further agreeing to repay said funds to City of Xenia in accordance with the terms of said Agreement;

3) That all formal actions of the Board of Trustees concerning the adoption of this Resolution were in open meetings of the Township Board of Trustees; and that all deliberations of the Board of Trustees which resulted in such formal action were in meetings open to the public and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Motion made by Jim R; motion seconded by Amy L.

Vote was as follows: Aye Aye Aye

Amy Lewis Scott Miller Jim Reed

Resolution # 2012-302

PASSED AND ADOPTED by the Xenia Township Board of Trustees on the 1st day of November, 2012.

Jim Reed, Chair _____

Amy Lewis, Vice Chair _____

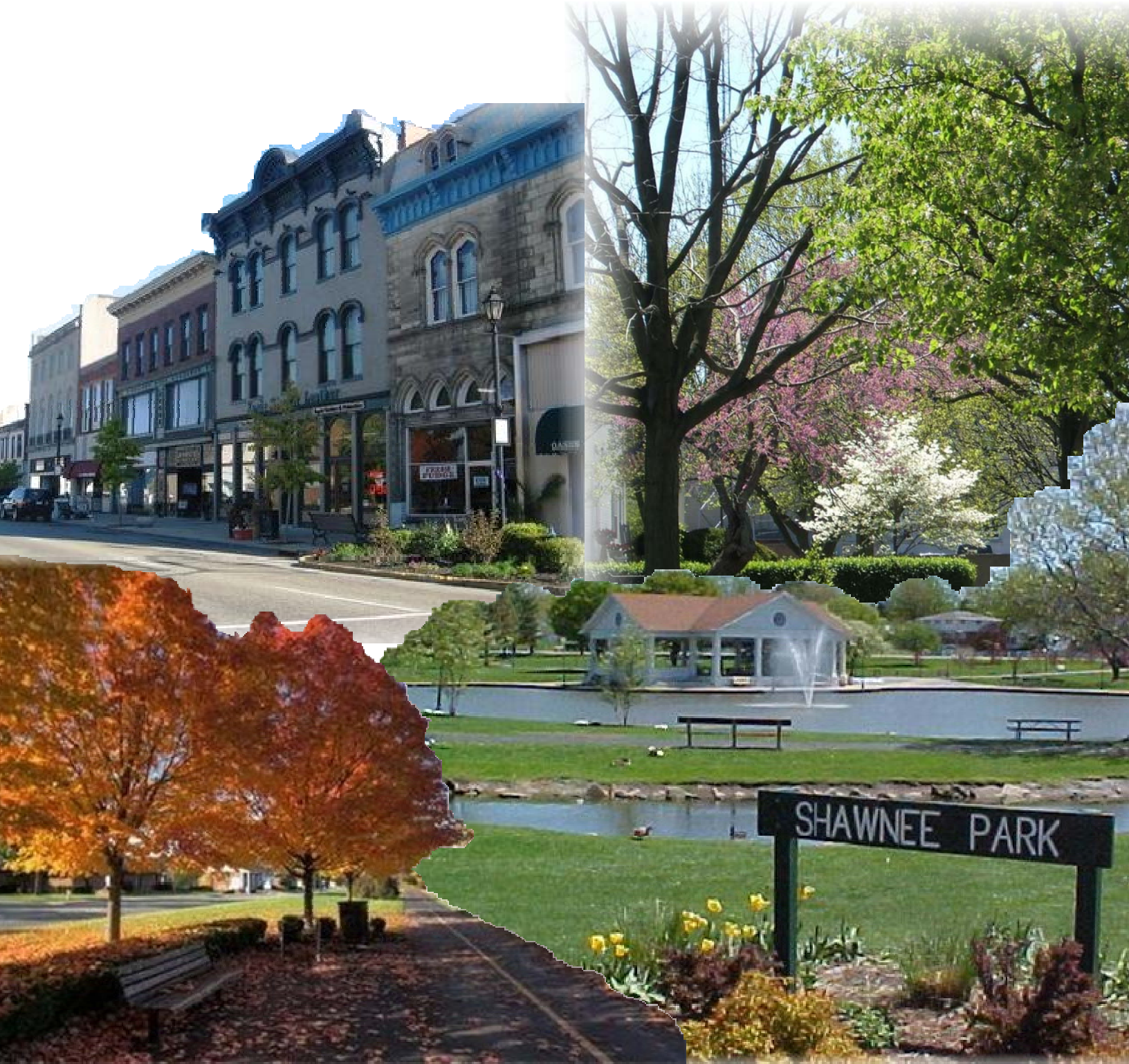
Scott Miller, Trustee _____

Witness: Barbara Miller, Fiscal Officer Barbara Miller

XENIA OHIO

VIVID HISTORY. VIBRANT FUTURE.

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2010



XENIA, OHIO

18 03

CITY OF HOSPITALITY

THE CITY OF XENIA, OHIO

GREENE COUNTY

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2010

Prepared by:
Department of Finance

Mark A. Bazelak
Finance Director

Ryan Duke
Assistant Finance Director

Denise Estle
Finance Technician

TABLE OF CONTENTS

CITY OF XENIA
GREENE COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittal v
B List of Principal Officials xii
C City Organizational Chart xiii
D Finance Department Organizational Chart xiv
E Certificate of Achievement for Excellence in Financial Reporting xv

II FINANCIAL SECTION

A Report of Independent Accountants 1
B Management's Discussion and Analysis 3
C Basic Financial Statements:
Government-wide Financial Statements:
Statement of Net Assets 15
Statement of Activities 16
Fund Financial Statements:
Governmental Funds:
Balance Sheet 18
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities 20
Statement of Revenues, Expenditures and Changes in Fund Balances 22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities 24
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):
General Fund 25
State Gas and Vehicle License Fund 26
Police and Fire Fund 27
Proprietary Funds:
Statement of Net Assets 28
Statement of Revenues, Expenses and Changes in Fund Net Assets 32
Statement of Cash Flows 34
Fiduciary Funds:
Statement of Assets and Liabilities 38
Notes to the Basic Financial Statements 39

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet....72

Combining Statement of Revenues, Expenditures and Changes in Fund Balances....73

Combining Balance Sheet – Nonmajor Special Revenue Funds....74

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds....76

Combining Balance Sheet – Nonmajor Capital Projects Funds....78

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds....79

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

Major Governmental Funds:

General Fund....80

Special Revenue Funds:

State Gas and Vehicle License Fund....86
Police and Fire Fund....87

Capital Projects Funds:
Capital Improvements Fund....88

Nonmajor Governmental Funds:

Special Revenue Funds:
Recreation Special Fund....89
Indigent Driver Alcohol Treatment Fund....90
Law Enforcement and Education Fund....91
State Route Repair Fund....92
City Motor Vehicle License Tax Fund....93
County Motor Vehicle License Tax Fund....94
Special Miscellaneous Improvements Fund....95
Tax Increment Equivalent Fund....96
911 Fund....97
Law Enforcement Fund....98
Drug Law Enforcement Fund....99
Municipal Court Victim Fund....100

Debt Service Fund:
Debt Service Fund 101

Capital Projects Funds:
Municipal Court Capital Improvements Fund 102
Issue II Fund 103

Nonmajor Enterprise Funds:
Combining Statement of Net Assets 106
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets 107
Combining Statement of Cash Flows 108

Internal Service Funds:
Combining Statement of Net Assets 113
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets 114
Combining Statement of Cash Flows 115

Fiduciary Funds – Agency Funds:
Combining Statement of Changes in Assets and Liabilities 117

Capital Assets Used in the Operation of Governmental Funds:
Schedule by Source 119
Schedule by Function and Activity 120
Schedule of Changes by Function and Activity 122

III STATISTICAL SECTION

Net Assets by Component - Last Nine Years ..... S 2
Changes in Net Assets - Last Nine Years ..... S 4
Fund Balances, Governmental Funds - Last Ten Years ..... S 8
Changes in Fund Balances, Governmental Funds - Last Ten Years ..... S 10
Income Tax Revenues by Source, Governmental Funds - Last Ten Years ..... S 12
Income Tax Collections - Current Year and Four Years Ago ..... S 15
Ratio of Outstanding Debt By Type - Last Ten Years ..... S 16
Ratios of General Bonded Debt Outstanding - Last Ten Years ..... S 18
Computation of Direct and Overlapping Debt Attributable to
Governmental Activities - Current Year ..... S 21
Debt Limitations - Last Ten Years ..... S 22
Demographic and Economic Statistics - Last Ten Years ..... S 24
Principal Employers - Current Year and Three Years Ago ..... S 27
Full Time Equivalent Employees by Function - Last Ten Years ..... S 28
Operating Indicators by Function - Last Ten Years ..... S 30
Capital Asset Statistics by Function - Last Ten Years ..... S 32
Capital Asset Values by Function - Last Ten Years ..... S 34

Introductory Section

XENIA, OHIO

18 03

CITY OF HOSPITALITY

XENIA, OHIO 1803

Department of Finance

101 North Detroit Street • Xenia, Ohio 45385-2996 • Bus. (937) 376-7235 • Fax (937) 374-1818

June 30, 2011

President of City Council,
Honorable Mayor and Council
City of Xenia, Ohio

Dear Ladies and Gentlemen:

The Comprehensive Annual Financial Report of the City of Xenia, Ohio for the fiscal year ended December 31, 2010 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City's Finance Department. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the City. All disclosures necessary to enable the reader to gain an understanding of the City of Xenia's financial activities have been included.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Xenia's MD&A can be found immediately following the report of the independent accountants.

Management of the City of Xenia is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these goals are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Independent Audit

State statutes require an annual audit by the State Auditor's Office or, at the State Auditor's discretion, an independent certified public accounting firm. The City and the State Auditor's Office selected the firm Plattenburg and Associates, Inc. to perform the 2010 audit of the City. The auditors' unqualified opinion is included in the Financial Section of this report.

Single Audit

If $500,000 or more in federal awards is expended in the fiscal year, the City of Xenia is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments". The City's expenditures of federal awards in 2010 did require that a single audit be performed. Information related to this single audit can be found in a separate audit report.

City of Hospitality

An Equal Opportunity Employer

As a recipient of federal and state financial assistance, the city is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation and internal audit by City management. As part of the City's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state assistance programs, as well as to determine that the City has complied with applicable state and local laws and regulations. The results of the City's single audit for the fiscal year ended December 31, 2010 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

GOVERNMENT PROFILE

Xenia is a City of 26,000 located in southwest Ohio. Xenia was founded in 1803, incorporated in 1817, and became a city in 1834. The legislative authority is comprised of one Mayor and six City Council Members. A City manager, Finance Director, and Law Director are appointed by the legislative authority and are responsible for day to day administration. The City of Xenia provides a full range of services. These services include police and fire protection; ambulance and paramedic services; water, sewer, stormwater, and sanitation services; the construction and maintenance of highways, streets and infrastructure; zoning and planning services; and recreational activities.

Component Unit

In addition to general government activities, the reporting entity of the City of Xenia includes the Xenia Economic Growth Corporation (XEGC), a discretely presented component unit. A separate report is issued for the Xenia Economic Growth Corporation. Information on the component unit is also reported in the entity wide statements.

Budget

According to the City Charter City Council must provide a list of project priorities to the City Manager prior to July 1st of each year. The City Manager must then submit a budget for the ensuing fiscal year on or before October 31st. The Council will then review and discuss the budget with staff and appropriate changes will be made. The City must then publish notice that the budget is available for inspection by the public and specify a time and place for a public hearing on the budget. After the hearing has been held Council may make amendments if they desire to do so and adopt the budget. The budget must be adopted prior to April 1st of the fiscal year covered by the budget.

The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the level of personnel services, operating expenses, and capital outlay through an appropriations ordinance passed by City Council. The appropriation ordinance controls expenditures by fund except for the general fund where it is controlled by department. Only City Council may transfer appropriations between personnel services and operating expenses, or between operating and capital outlay, or between capital outlay and personnel services. In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriations budget approved by the City Council. Activities of all of the City's funds are included in the appropriations budget. The City's budget accounts for transactions on a basis of

cash receipts and cash disbursements rather than on the basis of generally accepted accounting principles that measure revenues and expenditures using the accrual or modified accrual basis of accounting. The City also maintains a purchase order and encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts carry-over at year-end and are re-appropriated as part of the following year's budget.

ECONOMIC CONDITIONS

Local Economy

Slumping national, state and local economies continue to plague the City. Unemployment was high at 10.5% though it did fall from 12.1% in the prior year. The vast majority of households in the City had taxable income less than $20,000 in 2010 which speaks to the challenges with the tax base the City faces. City Income tax collections experienced modest growth in 2010 but were still below collections received in 2008. These revenue shortfalls forced the City to reduce services and lay off employees in numerous departments including Fire and Police. Wage freezes and reductions were also implemented to reduce costs. The City cut expenditures in several other areas as well such as the closure of the City's second fire station, changing health insurance options, altering liability insurance coverage's, and brokering new electric utility deals. As a result of aggressive cost cutting strategies and modest revenue growth in income tax collections the City maintained a positive cash flow in 2010. In addition, during 2010 the City refinanced its general obligation debt and received an A-1 bond rating from Moody's. This bond rating was achieved prior to the passage of a .5% income tax increase in November. This bond rating is a testament to management's ability to address the City's fiscal condition in economic downturns.

Long Term Financial Planning

In November of 2010 a ballot initiative passed increasing the City's income tax rate from 1.75% to 2.25%. Half of the increase was for the purpose of supporting police and fire operations. The increase allowed the City to restore laid off Police Officers and Firefighters, and reopen Fire Station # 2. The other half of the increase was to fund capital improvement projects including $500,000 annually dedicated to street improvements.

While an increased income tax rate most certainly improves the City's financial situation administration recognizes numerous challenges in the coming years. Major concerns include reductions in state funds, unemployment rates, increased health care and commodity costs, income demographics, and high service demands. The City has explored several options which may provide the City with additional revenue. The City entered into a Joint Economic Development District agreement with the school district and township for an elementary school located outside of City limits. While the City may explore other revenue generating initiatives, strong economic development is an absolute necessity.

The City partially relies on its economic development arm the Xenia Economic Growth Corporation to facilitate development. The City is currently evaluating the structure and operation of XEGC to determine how economic development will be approached in the future. An income tax rebate program was instituted in 2010 in an effort to make Xenia more attractive to new businesses or those looking to expand. The City is seeking to increase the availability of suitable sites for economic development. The sites will be developed as environmentally clean industrial/commercial parks. One such park that has begun to develop is the OVCH South Industrial Park. The City currently utilizes rural enterprise zone

agreements which give partial tax abatement for real property taxes. The City of Xenia will continue to provide financial and marketing assistance to promote retention and expansion of existing businesses and to attract new business.

The City's infrastructure is in need of great repair and the November ballot initiative gave the City a dedicated revenue source to address those needs. The City has continued to maintain, review, and update yearly a five-year capital improvement program that provides a framework for the maintenance and expansion of the infrastructure to meet current and future needs. The City Council has taken a strong leadership role in this area to ensure that public infrastructures are maintained and will be in place to facilitate continuing economic development.

The City has continued an aggressive program to improve and increase services and to repair, replace and expand its public facilities, streets and utilities systems. The utilization of the State's Issue 2 and Local Transportation Improvement Program has helped fund twenty (20) such projects totaling $5,685,032 since their inception.

Relevant Financial Policies

The City has a policy to maintain at least a two month operating reserve in its key operating funds. It is also expected that the key operating funds have a positive cash flow. That is, operating revenues should exceed operating expenses in those funds. To comply with these expectations management has taken action and made tough decisions including the elimination of several positions. These policies have allowed the City to meet all of its obligations, maintain a respectable bond rating, and sustain a balance which can be utilized in the case of emergency. The City has a number of policies in place to ensure compliance with the City Charter and State law and to maintain adequate internal controls.

MAJOR INITIATIVES

For the Year

The City has continued to establish and work towards clearly defined goals and objectives. During the budget review process, goals and objectives are developed and prioritized by the City Council and City Staff. The goal and objective setting process drives the organization. It is a continuous cycle of reviewing short and long-term goals, setting goals and objectives, evaluating the results, and reassessing short and long-term goals and their priority. In preparing the 2010 budget, the City identified several major programs/projects needed to meet citizens' needs for cost effective services, to comply with applicable mandated federal and state requirements and to maintain the City's infrastructure.

These programs/projects include:

- Completed bond refinancing with bond rating of A1 by Moodys
- Continued the upgrade of Springhill Park through the purchase of fitness equipment
- Completed the Miami Avenue reconstruction

- Completed the Ford Road Training Center for the Police department
- Continued the engineering design for the Jamestown Connector Bikepath Tunnel
- Completed Bikeway Improvements on South Detroit St. with ARRA funds
- Began the construction of the West Main Street Enhancement Project
- Began the construction of the Jamestown Connector Bikepath
- Began the engineering for the Xenia Station Bicycle Spur Enhancement Project
- Completed Streetscape Improvements on East Main St. with ARRA funds
- Completed the Phase II environmental site assessment for the former Hooven and Allison Industrial Complex through the Clean Ohio Assistance Fund
- Completed Parking Lot Improvements in the Downtown
- Began the Wayfinding Signage project for the Downtown
- Began the installation of a Programmable Logic Controller System for the Water Treatment Plant
- Completed the Little Miami Stream Restoration Project utilizing EPA and ARRA monies
- Completed the infiltration/inflow study for the sanitary sewer collection system

For the Future

In 2007 City Council identified several components of a vital sustained community. These components include public safety, quality of life, good governance, health and wellness, public service, education, community image, community involvement, housing, business development, retail and service presence, and a viable workforce. Each component contains several strategic goals that City Council and Administration will strive to achieve in the City's pursuit of a vibrant future.

In 2009 the City developed the "2020 Vision Plan" focusing on six core elements to establish a vibrant future. These core elements are Economic Development, Image Enhancement, Quality Service Provision, Community Outreach, Adequate Financial Resources, and Infrastructure Stabilization. Each of these core elements has initiatives that will begin the process of implementing the "2020 Vision Plan".

The City will continue to address the six core elements of its vision plan through a variety of avenues. Image Enhancement will deal with new residential construction and design guidelines and improvements to gateway entrances. Community Outreach has already begun with the creation of the City's Facebook page, the return of the City Newsletter and surveying of City residents. The City has also budgeted dollars for a comprehensive plan update in which citizens will be very involved. The Quality Service Provision is being addressed on several fronts. A public safety study, information technology study, and the comprehensive plan update will all touch various aspects of quality service. The Adequate Financial Resources core element initiative will focus primarily on economic development which will in time improve the tax base. Infrastructure Stabilization will focus on identifying priorities to develop the five year capital improvement program which will be utilized to implement the vision plan.

The major projects planned for 2011 are to complete the construction of a 20" redundant water main line with Issue II monies; begin the Downtown Façade Loan and Architectural Design Programs; complete the construction of the "Contract A" Wastewater Improvements at the Ford Road Plant; begin the $500,000+ a year street resurfacing program utilizing funding from passage of the .50% income tax increase; begin the engineering and construction of the Shawnee Park Pavilion and Pond retaining wall; continue the upgrade of Springhill Park with signage and streetscape improvements; complete the Downtown Wayfinding Signage Project; complete the installation of the Programmable Logic Controller for the Water Treatment Plant; replacement of the Sewer Jet Vacuum Truck; begin the engineering design for "Contract B" at the wastewater plants; begin the engineering design for the Ford Road Interceptor Sewer Project; continue the Catch Basin repair program; begin a sewer lining and lateral replacement project; begin the Comprehensive Plan Update; complete the West Main Street Enhancement Project; complete the engineering for the Bike Spur Enhancement Project; and to complete the Jamestown Connector Bikepath and the engineering for the Tunnel.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officer's Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Xenia for its comprehensive annual financial report for the year ended December 31, 2009. This was the twenty-seventh consecutive year that the City has received the prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized comprehensive annual financial report. The report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of only one year. We believe our current report will also conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate

The City also received the "Making your tax dollars count" award from the Ohio Auditor of State for excellence in financial reporting. Fewer than five percent of all Ohio government agencies are eligible for this award.

Letter of Transmittal
For the Year Ended December 31, 2010

Acknowledgments

The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. I would like to express my appreciation to all members of the Finance Department and especially to the Assistant Finance Director.

In closing, without the leadership and support of the Mayor and City Council and support of the entire City staff, preparation of this report would not have been possible.

Respectfully submitted,

Respectfully submitted,

Mark A. Bazelak
Finance Director

List of Principal Officials
For the Year Ended December 31, 2010

CITY COUNCIL

Jeanne Mills	President
William R. (Bill) Miller	Vice President
Marsha Bayless	Mayor
Michael Engle	
Dale Louderback	
John Caupp	
Wesley Smith	

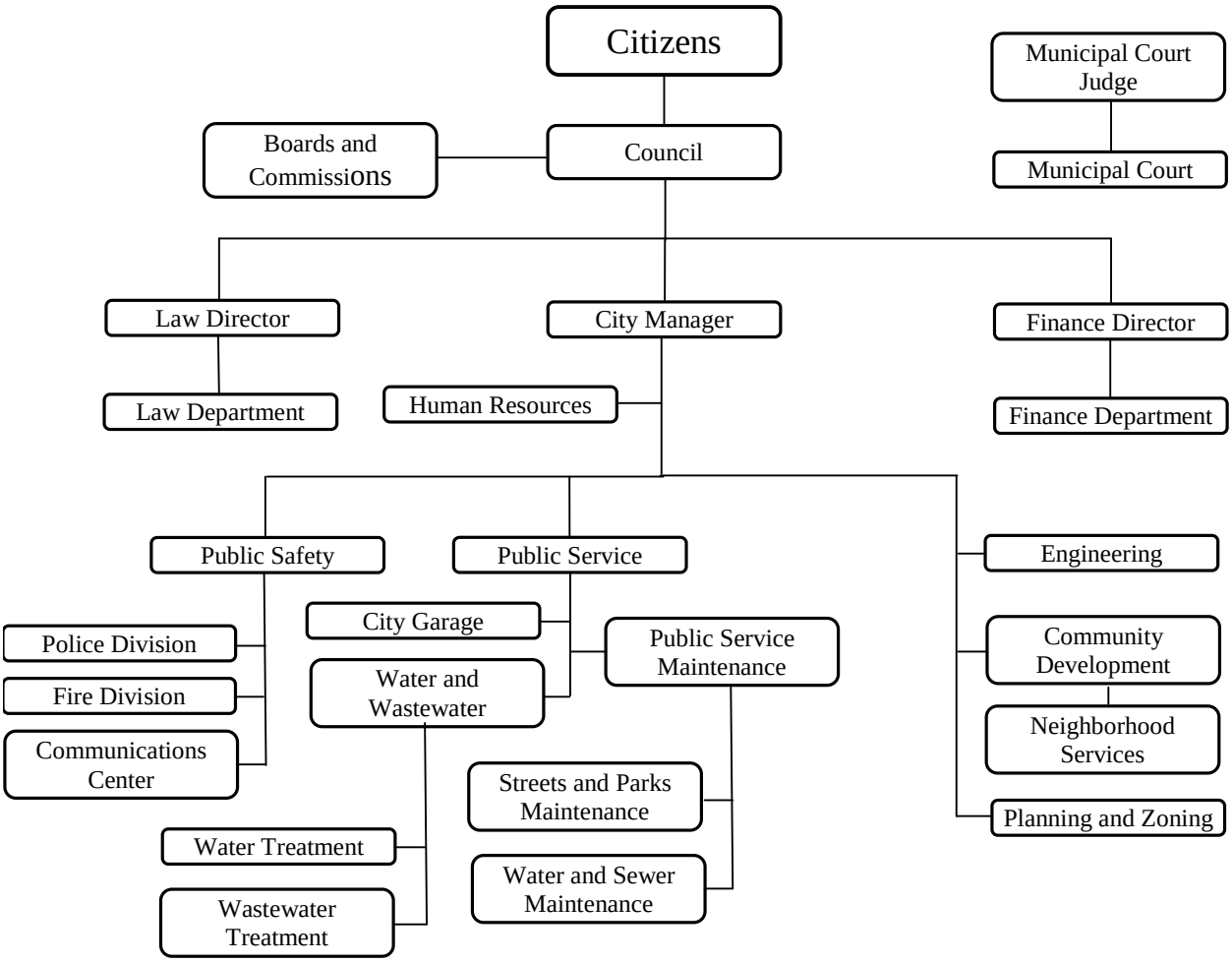
APPOINTED OFFICIALS

Ronald C. Lewis	Law Director
Mark A. Bazelak	Finance Director
James W. Percival	City Manager

DEPARTMENT OF FINANCE STAFF

Mark A. Bazelak	Finance Director
Ryan Duke	Assistant Finance Director
Diana Steck	Accounts Receivable Manager
Edgar Cardenas	Information Technology Manager
Craig Birchard	Information Technology Technician
Michelle Johnson	City Clerk
Denise Estle	Finance Technician/Finance
Mary Ann Richardson	Finance Clerk/Accounts Payable
Bill McCarthy	Finance Clerk/Payroll
Eddie Collins	Finance Clerk/Income Tax
Dennis W. Evans	Finance Clerk/Income Tax
Karly Burns	Finance Clerk/Income Tax
Jannette Reedy	Finance Clerk/Utility Billing
Deborah Smith	Finance Clerk/Utility Billing
Angela Ferrero	Finance Clerk/Utility Billing
Julie Willis	Finance Clerk/Utility Billing

City Organizational Chart
For the Year Ended December 31, 2010

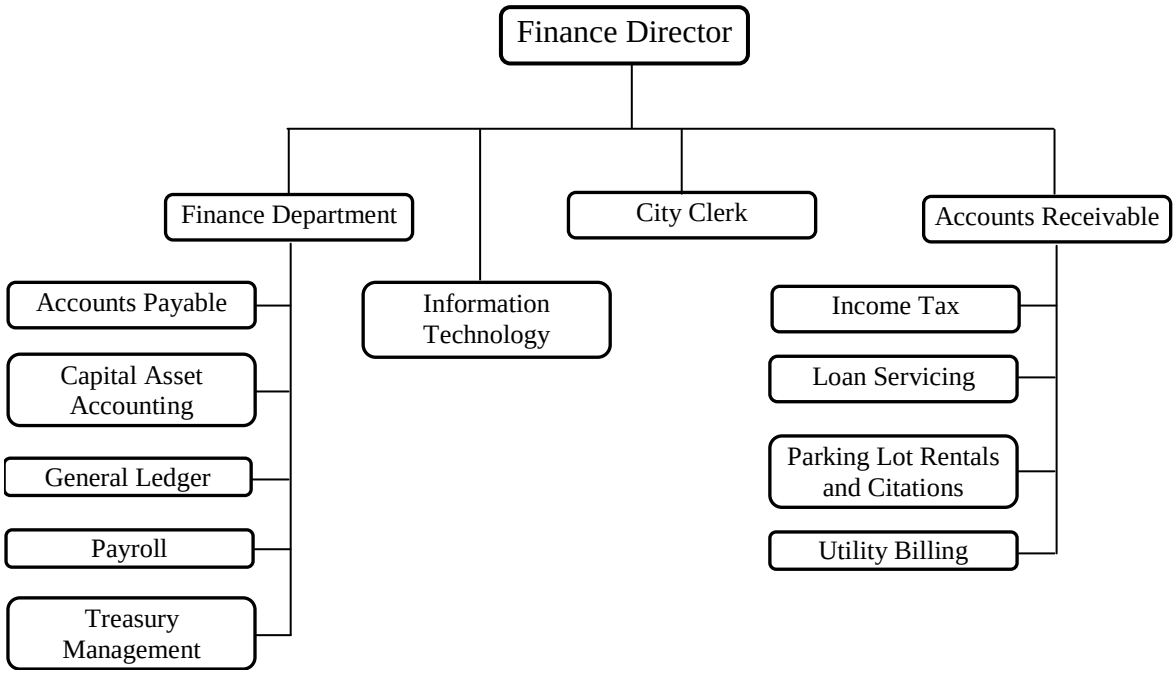


Commissions
- Records
- Traffic Commission
- Beautification & Environmental
- Community Relations
- Civil Service
- Planning

Boards
- Loan Trust
- Tax Appeals
- Zoning Appeals
- Recreation Arts & Cultural Activities

Xenia Economic Growth Corporation

Finance Department Organizational Chart
For the Year Ended December 31, 2010



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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Xenia
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2009

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

FINANCIAL SECTION

XENIA, OHIO

18 03

CITY OF HOSPITALITY

PLATTENBURG
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of City Council
City of Xenia, Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City of Xenia (the City) as of and for the year ended December 31, 2010, which collectively comprise the City's basic financial statements. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City, as of December 31, 2010, and the respective changes in financial position, and cash flows, where applicable, thereof, and the respective budgetary comparisons for the General Fund, State Gas & Vehicle License Fund and Police & Fire 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 June 30, 2011, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

8260 NORTHCREEK DRIVE, SUITE 330 / CINCINNATI, OH 45236 • (513) 891-2722 • FAX (513) 891-2760
ONE PRESTIGE PLACE, SUITE 520 / DAYTON, OH 45342 • (937) 433-0400 • FAX (937) 433-0429
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Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
June 30, 2011

The discussion and analysis of Xenia City's financial performance provides an overall review of the City's financial activities for the fiscal year ended December 31, 2010. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the City's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2010 are as follows:

The total change in the net assets of Xenia City was $3,462,607. Net assets of governmental activities increased $1,023,278, which represents a 2.51% increase from 2009. Net assets of business-type activities increased by $2,439,329 or 8.35% from 2009.

General revenues accounted for $13.4 million or 44.6% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for $16.7 million or 55.4% of total revenues of $30.1 million.

The total assets of governmental activities increased by $752,965 due to a reduction in operating expenses. Current and other assets increased $805,679.

The City had $17.6 million in expenses related to governmental activities; $5.3 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of $13.3 million provided additional support for these programs.

The general fund had $8.5 million in revenues, $3.4 million in expenditures and transfers to other funds of $7.5 million. The general fund balance decreased $2,457,661 to $2,042,832.

The net assets for business-type activities increased $2,439,329. Water, Sewer, and Sanitation funds all experienced significant increases in net assets. Reductions in operating expenses caused the increases in net assets. Charges for services also grew significantly in the Sewer Fund.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

<u>The Government-Wide Financial Statements</u> – These statements provide both long-term and short-term information about the City's overall financial status.

The Fund Financial Statements – These statements focus on individual parts of the City, reporting the City's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Government-wide Financial Statements

The government-wide financial statements report information about the City as a whole, including the Xenia Economic Growth Corporation (XEGC), the City's discretely presented component unit, using accepted methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

Over time, increases or decreases in the City's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the City, additional non-financial factors such as property tax base and current property tax laws as well as diversification in income tax base must be considered.

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

Governmental Activities – Most of the City's program's and services are reported here including public safety, public health and welfare services, recreation, community development, highways and streets, and general government.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. All of the City's enterprise activities are reported as business-type activities.

A separately issued audit report containing financial statements is available from XEGC at 181 W. Main Street, Xenia, Ohio 45385.

Fund Financial Statements

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

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

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

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. All of the City's fiduciary activities are reported in the separate Statement of Fiduciary Assets and Liabilities.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The following table shows a comparison of net assets between 2010 and 2009.

	Governmental Activities 2010	Governmental Activities 2009	Business-type Activities 2010	Business-type Activities Restated 2009	Total 2010	Total Restated 2009
Current and other assets	$13,428,499	$12,622,820	$12,829,808	$9,742,071	$26,258,307	$22,364,891
Capital assets, net	35,193,286	35,246,000	29,200,827	27,944,511	64,394,113	63,190,511
Total assets	48,621,785	47,868,820	42,030,635	37,686,582	90,652,420	85,555,402
Long-term debt outstanding	3,832,203	4,136,482	9,140,578	7,939,665	12,972,781	12,076,147
Other liabilities	2,942,353	2,908,387	1,243,494	539,683	4,185,847	3,448,070
Total liabilities	6,774,556	7,044,869	10,384,072	8,479,348	17,158,628	15,524,217
Net assets						
Invested in capital assets net of related debt	33,054,119	32,711,191	21,637,865	21,442,195	54,691,984	54,153,386
Restricted	6,100,965	4,179,524	178,266	0	6,279,231	4,179,524
Unrestricted	2,692,145	3,933,236	9,830,432	7,765,039	12,522,577	11,698,275
Total net assets	$41,847,229	$40,823,951	$31,646,563	$29,207,234	$73,493,792	$70,031,185

Change in Net Assets – The following table shows the changes in net assets for the fiscal year 2010 compared to 2009.

	Governmental Activities 2010	Governmental Activities 2009	Business-type Activities 2010	Business-type Activities Restated 2009	Total 2010	Total Restated 2009
Revenues						
Program Revenues						
Charges for services and sales	$3,764,775	$3,278,787	$10,712,076	$9,523,722	$14,476,851	$12,802,509
Operating grants and contributions	459,403	253,541	627,888	0	1,087,291	253,541
Capital grants and contributions	1,098,518	744,718	0	418,589	1,098,518	1,163,307
General Revenues:						
Income taxes	8,272,340	8,318,554	0	0	8,272,340	8,318,554
Other local taxes	39,052	1,899,658	0	0	39,052	1,899,658
Property Taxes	1,582,440	0	0	0	1,582,440	0
Motor vehicle and gasoline taxes	1,459,124	1,163,541	0	0	1,459,124	1,163,541
Intergovernmental, unrestricted	1,755,690	2,048,476	0	0	1,755,690	2,048,476
Investment earnings	80,055	264,225	0	0	80,055	264,225
Miscellaneous	209,174	409,876	0	0	209,174	409,876
Total revenues	18,720,571	18,381,376	11,339,964	9,942,311	30,060,535	28,323,687
Expenses						
Program Expenses						
General government	3,577,856	3,474,135	0	0	3,577,856	3,474,135
Public safety	11,311,480	11,984,216	0	0	11,311,480	11,984,216
Health	306,963	54,605	0	0	306,963	54,605
Highways and streets	1,801,149	1,952,667	0	0	1,801,149	1,952,667
Community development	247,659	285,954	0	0	247,659	285,954
Recreation	284,934	406,396	0	0	284,934	406,396
Debt service:						
Interest and fiscal charges	104,977	126,203	0	0	104,977	126,203
Water	0	0	2,980,976	3,110,764	2,980,976	3,110,764
Sewer	0	0	3,883,632	4,191,056	3,883,632	4,191,056
Sanitation	0	0	1,577,458	1,644,491	1,577,458	1,644,491
Storm Water	0	0	277,359	187,640	277,359	187,640
Other enterprise funds	0	0	243,485	370,151	243,485	370,151
Total expenses	17,635,018	18,284,176	8,962,910	9,504,102	26,597,928	27,788,278
Total change in net assets before transfers	1,085,553	97,200	2,377,054	438,209	3,462,607	535,409
Transfers	(62,275)	170,082	62,275	(170,082)	0	0
Total change in net assets	1,023,278	267,282	2,439,329	268,127	3,462,607	535,409
Beginning net assets	40,823,951	40,556,669	29,207,234	28,939,107	70,031,185	69,495,776
Ending net assets	$41,847,229	$40,823,951	$31,646,563	$29,207,234	$73,493,792	$70,031,185

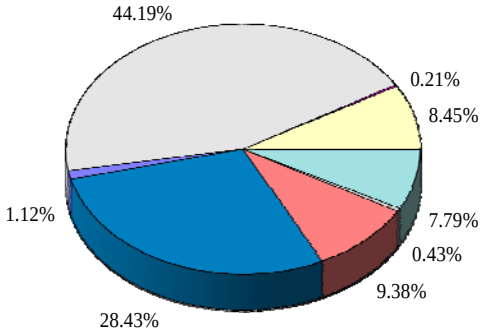
Governmental Activities

Net assets of the City's governmental activities increased by $1,023,278. This increase can be attributed to cost containing measures taken by the City which included program elimination and layoffs.

The City receives an income tax, which is based on 1.75% of all salaries, wages, commissions and other compensation and on net profits earned from residents living or working within the City.

Property taxes and income taxes made up 8.45% and 44.19% respectively of revenues for governmental activities for the City in fiscal year 2010. The City's reliance upon tax revenues is demonstrated by the following graph indicating 60.64% of total revenues from general tax revenues.

Revenue Sources	2010	Percent of Total
Municipal income taxes	$8,272,340	44.19%
Other local taxes	39,052	0.21%
Property taxes	1,582,440	8.45%
Motor vehicle and gas taxes	1,459,124	7.79%
Investment earnings	80,055	0.43%
Intergovernmental , unrestricted	1,755,690	9.38%
Program revenues	5,322,696	28.43%
Miscellaneous	209,174	1.12%
Total Revenue	$18,720,571	100.00%



Business-Type Activities

Net assets of the business-type activities increased $2,439,329. Every Major Enterprise Fund experienced an increase.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City's governmental funds reported a combined fund balance of $8,802,205 which is an increase from last year's balance of $8,161,908. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2010 and 2009:

	Fund Balance December 31, 2010	Fund Balance December 31, 2009	Increase (Decrease)
General	$2,042,832	$4,500,493	($2,457,661)
State Gas and Vehicle License	330,327	292,660	37,667
Police & Fire Fund	2,580,595	0	2,580,595
Capital Improvements	1,327,145	1,409,730	(82,585)
Other Governmental	2,521,306	1,959,025	562,281
Total	$8,802,205	$8,161,908	$640,297

General Fund – Revenues: General Fund revenues in 2010 decreased approximately 44.49% compared to revenues in fiscal year 2009 as shown in the chart below. In 2010 the City created a Police and Fire Fund to account for revenues and expenditures specific to public safety. This meant that several revenues previously reported in the General Fund would now be recorded in the police and Fire Fund. The creation of this new fund explains the large decrease in revenues within the general fund. The City did however experience a decline in estate tax receipts and recognized fewer income tax revenues as the result of a weakened economy. The City also created a 911 Fund in 2010 which records fees related to communications centers that were previously recorded in the general fund. This was the primary reason that fines, costs, forfeitures, and permits saw a significant decline.

	2010 Revenues	2009 Revenues	Increase (Decrease)
Municipal Income Taxes	$4,083,217	$8,418,354	($4,335,137)
Other Local Taxes	1,072,225	1,627,290	(555,065)
State Shared taxes and permits	1,776,638	1,869,049	(92,411)
Intergovernmental grants	197,008	141,089	55,919
Charges for services	0	1,665,371	(1,665,371)
Fines, costs, forfeitures, Licenses and permits	1,065,654	1,238,896	(173,242)
Miscellaneous receipts including interest earnings	297,342	338,815	(41,473)
Total	$8,492,084	$15,298,864	($6,806,780)

General Fund – Expenditures: General Fund expenditures decreased $11,343,428 over the prior year. This again has to do with the creation of a police and fire fund. Public safety expenses once recorded in the General Fund are now recorded in the Police and Fire Fund.

	2010 Expenditures	2009 Expenditures	Increase (Decrease)
General Government	$2,680,427	$2,516,100	$164,327
Public Safety	0	11,315,075	(11,315,075)
Health	48,257	51,780	(3,523)
Highways and Streets	272,387	270,859	1,528
Community Development	248,432	289,694	(41,262)
Recreation	167,728	317,151	(149,423)
Total	$3,417,231	$14,760,659	($11,343,428)

The City's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

For the General Fund, final budget basis revenue of $12.1 million did not significantly change over the original budget estimates of $11.9 million. The final budgeted expenditures of $4.4 million did not significantly exceed original appropriations of $4.3 million. The City budgeted transfers of $10.3 million in the original budget and that number did not change. The largest variances between the final budget and actual revenues were in state shared taxes and permits.

The variances in state shared taxes and permits were due to cuts in state local government funding. The General Fund had an adequate fund balance to cover expenditures.

Capital Improvement Fund – The City's General Capital Improvement Fund revenues increased by $91,995 or 9.4% compared to 2009. The increase is the result of the City receiving significant grant dollars in 2010 as well as the passage of a new income tax levy that will fund capital improvements. Interest revenue was down considerably in 2010.

	Revenues	Revenues	(Decrease)
Income Taxes	$127,807	$0	$127,807
Other Local Taxes	36,654	44,590	(7,936)
Intergovernmental Grants	819,016	669,954	149,062
Charges for Services	800	400	400
Fines, Costs, Forfeitures, Licenses and Permits	0	0	0
Miscellaneous Receipts including interest earnings	82,329	259,667	(177,338)
	$1,066,606	$974,611	$91,995

Capital improvement fund expenditures decreased by $939,589 in 2010. The primary cause of the decrease was the creation of the Police and Fire Fund. Many capital expenditures formally recorded in the General Capital Improvement Fund are now recorded in the Police and Fire Fund.

	2010 Expenditures	2009 Expenditures	Increase (Decrease)
Public Safety	$0	$107,984	($107,984)
Capital Outlay	$1,050,706	$1,559,591	($508,885)
Debt Service:			
Principal retirement	85,969	352,436	(266,467)
Interest & Fiscal Charges	12,516	68,769	(56,253)
	$1,149,191	$2,088,780	($939,589)

The primary funding sources for the capital improvements fund are intergovernmental grants and interest earnings. In future years an Income tax levy that was passed in November of 2010 will be a primary source. Significant income tax collections in the General Capital Improvement Fund should make transfers from the General Fund less frequent.

Enterprise Funds – The City's enterprise funds reported a net assets balance of $31,518,169 which is an increase from last year's balance of $29,149,084. The schedule below indicates the net assets balance and the total change in net assets by activity as of December 31, 2010 and 2009.

	Net Assets Balance December 31, 2010	Net Assets Balance December 31, 2009 Restated	Increase (Decrease)
Water	$11,821,576	$11,363,562	$458,014
Sewer	11,448,364	9,968,614	1,479,750
Sanitation	701,446	379,118	322,328
Storm Water	6,407,755	6,322,174	85,581
Other Enterprise	1,139,028	1,115,616	23,412
Total	$31,518,169	$29,149,084	$2,369,085

There were major changes in enterprise fund net assets in 2010. The Sewer Fund had the largest dollar value increase while the Sanitation Fund had the largest percentage increase. Most funds saw significant changes in net assets in 2010. Overall the change in net assets in the Enterprise funds was 8.0%.

Water and sewer operating and non-operating revenues and expenditures are show below:

	Water			Sewer		
	2010	2009	Increase (Decrease)	2010	2009	Increase (Decrease)
Operating Revenues	$3,354,055	$3,272,281	$81,774	$4,833,400	$3,949,343	$884,057
Non-Operating Revenues	101,547	153,037	(51,490)	546,898	141,543	405,355
Total	$3,455,602	$3,425,318	$30,284	$5,380,298	$4,090,886	$1,289,412
Operating Expenses	$2,959,265	$3,068,692	($109,427)	$3,701,361	$4,000,280	($298,919)
Non-Operating Expenses	38,323	36,581	1,742	199,187	185,562	13,625
Total	$2,997,588	$3,105,273	($107,685)	$3,900,548	$4,185,842	($285,294)

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year there was a $146,908 increase in appropriations between the original and final amended budget. Some of the main components of this increase were supplemental appropriations for attorney fees, a public relations initiative, an enhanced house arrest program, Courtview licenses, and park improvements. Transfers were made from the General Fund to several other funds to cover operating costs. The most significant transfer was to the Police and Fire Fund in an amount that exceeded 7 million dollars. Transfers were also made to the Parking Enforcement Fund and the Victim Witness Fund to cover operating costs. Money was also transferred to the 911 Fund when the City concluded that revenue the fund had received for communications functions should be kept separate.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2010 the City had $64,394,113 net of accumulated depreciation invested in land, buildings, equipment and vehicles. Of this total, $35,193,286 was related to governmental activities, and $29,200,827 was related to business-type activities. The following table shows fiscal year 2010 and 2009 balances:

	Governmental Activities		Increase (Decrease)
	2010	2009	
Land	$16,220,607	$16,220,607	$0
Land Improvements	1,343,845	1,263,245	80,600
Buildings	6,741,464	6,585,787	155,677
Equipment	8,229,976	8,848,438	(618,462)
Infrastructure	15,247,920	15,065,947	181,973
Construction In Progress	685,664	273,106	412,558
Less: Accumulated Depreciation	(13,276,190)	(13,011,130)	(265,060)
Total	$35,193,286	$35,246,000	($52,714)

	Business-Type Activities		Increase (Decrease)
	2010	2009	
Land	$484,280	$484,280	$0
Land Improvements	448,997	448,997	0
Buildings	8,347,364	8,270,911	76,453
Equipment	51,215,065	51,263,278	(48,213)
Construction In Progress	2,646,855	222,546	2,424,309
Less: Accumulated Depreciation	(33,941,734)	(32,745,501)	(1,196,233)
Total	$29,200,827	$27,944,511	$1,256,316

The decrease in governmental activities capital assets was the result of the disposal of several assets. The City disposed of a bucket truck, two dump trucks, a CAD mapping program, a 32 channel call logger, police cruisers, and other vehicles and computer equipment. The increase in asset value in Business-type activities was due primarily to a project that is in progress to improve facilities and processes at the Ford road waste water treatment plant.

Additional information on the City's capital assets can be found in Note 9.

Debt

At December 31, 2010 the City had $920,000 in bonds outstanding, $70,000 due within one year. The following table summarizes the City's debt outstanding as of December 31, 2010 and 2009:

	2010	2009
Governmental Activities:		
General Obligation Bonds	$920,000	$945,000
Capital Leases Payable	1,219,167	1,589,809
Compensated Absences	1,693,036	1,601,673
Total Governmental Activities	3,832,203	4,136,482
Business-Type Activities:		
Landfill Liability	993,867	1,021,870
Compensated Absences	405,524	415,520
Capital Leases Payable	1,514,227	1,607,731
Loans Payable	6,226,960	4,894,544
Total Business-Type Activities	9,140,578	7,939,665
	$12,972,781	$12,076,147

Under current state statutes, the City's general obligation bonded debt issues are subject to a legal limitation based on 10.5% of the total assessed value of real and personal property. At December 31, 2010, the City's outstanding debt was below the legal limit. Additional information on the City's long-term debt can be found in Notes 12, 13, and 14.

ECONOMIC FACTORS

The National economic downturn has resulted in a significant number of job losses in the Xenia community. The national unemployment rate at the end of 2010 was 9.1%. The state had an unemployment rate of 9.2%, the county 9.2% and the City of Xenia 10.5%. The city's rate has decreased from its 12.6% in rate in 2009 but is still of concern to City management. There continue to be far too many households with little or no taxable income within the community. More than 50% of households who filed taxes in 2010 had a taxable income of less than $20,000. Economic development and job creation continues to be a top priority for Council and Management. In 2006 a Lowes and Wal-Mart Supercenter opened in the progress center. An Applebee's, National City bank, Bob Evans, and Sonic have since been added. In addition, the water and sewer utilities along with the main entrance road have been designed and engineered to serve the 277 plus acres of undeveloped land that was annexed to the City in 2001 for future commercial/industrial development. State funding has been approved to assist in financing the construction of infrastructure for the newly annexed land. The City annexed another 391 acres in 2007 for future residential development. The census bureau recently increased the City's population statistic which shows that the City is expanding its tax base. This growth will continue to increase the City's property tax and as the economy turns around the income tax collections. City officials understand the need for additional job creation and are working with the Xenia Economic Growth Corporation to develop an economic plan to bring a balance of retail, entertainment, technology, and other industrial opportunities.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information contact Mark A. Bazelak, Finance Director of Xenia City.

Statement of Net Assets
December 31, 2010

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	XEGC
Assets:				
Cash and cash equivalents	$ 2,635,793	$ 3,834,785	$ 6,470,578	$ 439,183
Investments	4,051,562	5,894,588	9,946,150	175,000
Receivables:				
Taxes, including interest, penalties and liens	3,681,279	0	3,681,279	0
Intergovernmental	2,023,270	877,581	2,900,851	0
Accounts	503,554	1,320,375	1,823,929	0
Special assessments, including liens	137,277	33,780	171,057	0
Loans	0	434,441	434,441	87,414
Accrued interest	27,544	36,804	64,348	468
Grants	464,576	108,354	572,930	0
Allowance for uncollectible accounts	(349,362)	(20,956)	(370,318)	0
Interfund balances	(16,926)	16,926	0	0
Inventories	98,713	242,170	340,883	0
Prepaid items	171,219	50,960	222,179	2,770
Capital Assets Not being depreciated	16,906,271	3,131,135	20,037,406	0
Capital Assets, net of accumulated depreciation	18,287,015	26,069,692	44,356,707	2,363
Total Assets	48,621,785	42,030,635	90,652,420	707,198
Liabilities:				
Accounts payable	224,745	1,057,698	1,282,443	1,392
Accrued payroll	743,509	153,564	897,073	7,103
Unearned revenue	1,955,449	0	1,955,449	0
Accrued interest payable	18,650	32,232	50,882	0
Long-term liabilities:				
Amounts due within one year	637,336	840,003	1,477,339	0
Amounts due in more than one year	3,194,867	8,300,575	11,495,442	0
Total Liabilities	6,774,556	10,384,072	17,158,628	8,495
Net Assets:				
Invested in Capital Assets, Net of Related Debt	33,054,119	21,637,865	54,691,984	2,363
Restricted For:				
Capital Projects	1,959,787	178,266	2,138,053	0
Debt Service	37,624	0	37,624	0
General government programs	263,695	0	263,695	0
Safety programs	2,897,201	0	2,897,201	0
Street construction/maintenance	939,753	0	939,753	0
Recreation	2,905	0	2,905	0
Unrestricted (Deficit)	2,692,145	9,830,432	12,522,577	696,340
Total Net Assets	$ 41,847,229	$ 31,646,563	$ 73,493,792	$ 698,703

See accompanying notes to the basic financial statements

Statement of Activities
For the Year Ended December 31, 2010

	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Current:				
General government	$ 3,577,856	$ 1,388,914	$ 297,691	$ 0
Public safety	11,311,480	2,307,856	129,716	0
Health	306,963	19,302	0	258,819
Highways and streets	1,801,149	9,337	31,996	440,079
Community development	247,659	30,452	0	0
Recreation	284,934	8,914	0	399,620
Debt service:				
Interest and fiscal charges	104,977	0	0	0
Total Governmental Activities	17,635,018	3,764,775	459,403	1,098,518
Business-Type Activities:				
Water	2,980,976	3,455,602	0	0
Sewer	3,883,632	4,958,089	422,209	0
Sanitation	1,577,458	1,917,987	0	0
Storm Water	277,359	319,870	0	0
Loan	3,760	349	0	0
Parking Revenue	70,756	54,356	0	0
CDBG and UDAG Revolving Loan	56,576	805	98,565	0
Housing Rehabilitation Loan	112,393	5,018	107,114	0
Total Business-Type Activities	8,962,910	10,712,076	627,888	0
Total primary government	$ 26,597,928	$ 14,476,851	$ 1,087,291	$ 1,098,518
Component Unit:				
XEGC	$ 202,267	$ 178,082	$ 0	$ 0

General Revenues:
Income taxes
Other local taxes
Property Taxes
Motor vehicle and gas taxes
Intergovernmental, unrestricted
Investment earnings
Miscellaneous
Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year, as Restated

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			Component Unit
Governmental Activities	Business-Type Activities	Total	XEGC
$ (1,891,251)	$ 0	$ (1,891,251)	
(8,873,908)	0	(8,873,908)	
(28,842)	0	(28,842)	
(1,319,737)	0	(1,319,737)	
(217,207)	0	(217,207)	
123,600	0	123,600	
(104,977)	0	(104,977)	
(12,312,322)	0	(12,312,322)	
0	474,626	474,626	
0	1,496,666	1,496,666	
0	340,529	340,529	
0	42,511	42,511	
0	(3,411)	(3,411)	
0	(16,400)	(16,400)	
0	42,794	42,794	
0	(261)	(261)	
0	2,377,054	2,377,054	
(12,312,322)	2,377,054	(9,935,268)	
			$ (24,185)
8,272,340	0	8,272,340	0
39,052	0	39,052	0
1,582,440	0	1,582,440	0
1,459,124	0	1,459,124	0
1,755,690	0	1,755,690	0
80,055	0	80,055	1,618
209,174	0	209,174	0
(62,275)	62,275	0	0
13,335,600	62,275	13,397,875	1,618
1,023,278	2,439,329	3,462,607	(22,567)
40,823,951	29,207,234	70,031,185	721,270
$ 41,847,229	$ 31,646,563	$ 73,493,792	$ 698,703

Balance Sheet
Governmental Funds
December 31, 2010

	General	State Gas and Vehicle License	Police and Fire Fund
Assets:			
Cash and cash equivalents	$ 312,974	$ 59,686	$ 945,934
Investments	481,092	91,740	1,454,024
Receivables:			
Taxes, including interest, penalties and liens	2,256,656	0	1,083,286
Intergovernmental	1,051,411	521,293	0
Accounts	69,333	0	389,699
Special assessments, including liens	137,277	0	0
Accrued interest	0	629	6,719
Grants	31,292	0	9,330
Allowance for uncollectible accounts	(119,303)	0	(207,951)
Interfund Receivable	0	0	0
Inventories	12,303	31,581	0
Prepaid items	51,326	4,243	56,064
Total Assets	$ 4,284,361	$ 709,172	$ 3,737,105
Liabilities:			
Accounts payable	$ 37,070	$ 24,365	$ 56,144
Accrued payroll	93,701	27,680	602,662
Deferred revenue	2,110,758	326,800	497,704
Total Liabilities	2,241,529	378,845	1,156,510
Fund Balances:			
Reserved for:			
Encumbrances	103,742	57,717	129,590
Inventories	12,303	31,581	0
Prepaid items	51,326	4,243	56,064
Advances to other funds	0	0	0
Debt service	0	0	0
Unreserved and undesignated in:			
General Fund	1,875,461	0	0
Special revenue funds	0	236,786	2,394,941
Capital projects funds	0	0	0
Total Fund Balances	2,042,832	330,327	2,580,595
Total Liabilities and Funds Balances	$ 4,284,361	$ 709,172	$ 3,737,105

See accompanying notes to the basic financial statements

Capital Improvements	Other Governmental Funds	Total Governmental Funds
$ 350,644	$ 947,685	$ 2,616,923
538,987	1,456,714	4,022,557
223,552	117,785	3,681,279
0	450,566	2,023,270
22,108	16,944	498,084
0	0	137,277
10,864	9,332	27,544
384,019	39,935	464,576
(22,108)	0	(349,362)
36,056	0	36,056
0	0	43,884
0	56,270	167,903
$ 1,544,122	$ 3,095,231	$ 13,369,991
$ 59,836	$ 15,414	$ 192,829
0	13,140	737,183
157,141	545,371	3,637,774
216,977	573,925	4,567,786
931,661	101,226	1,323,936
0	0	43,884
0	56,270	167,903
36,056	0	36,056
0	36,141	36,141
0	0	1,875,461
0	1,946,550	4,578,277
359,428	381,119	740,547
1,327,145	2,521,306	8,802,205
$ 1,544,122	$ 3,095,231	$ 13,369,991

Reconciliation Of Total Governmental Fund Balances To Net Assets Of Governmental Activities December 31, 2010

Total Governmental Fund Balances	$	8,802,205
Amounts Reported for Governmental activities in the statement of net assets are different because:		
Capital Assets used in Governmental Activities are not resources and therefore are not reported in the funds.		35,159,332
Other long-term assets are not available to pay for current period expenditures and therfore are deferred in the funds.		1,682,325
Long-term liailities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(3,824,829)
The City Garage internal service fund is used by management to charge the costs of vehicle maintenance to individual departments. The asset and liabilities of the City Garage fund are allocated between the governmental and business-type activities in the statement of net assets. This is the amount that applies to the governmental activities.		28,196
Net Assets of Governmental Activities	$	41,847,229

See accompanying noted to the basic financial statements.

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General	State Gas and Vehicle License	Police and Fire Fund
Revenues:			
Municipal income tax	$ 4,083,217	$ 0	$ 4,051,756
Other local taxes	1,072,225	0	285,034
State shared taxes and permits	1,776,638	1,006,260	49,264
Intergovernmental grants	197,008	0	104,287
Charges for services	0	1,030	1,764,748
Fines, costs, forfeitures, licenses and permits	1,065,654	0	12,211
Miscellaneous receipts and reimbursements, including interest	297,342	4,030	110,273
Total Revenue	8,492,084	1,011,320	6,377,573
Expenditures:			
Current:			
General government	2,680,427	0	0
Public safety	0	0	10,484,004
Health	48,257	0	0
Highways and streets	272,387	983,597	0
Community development	248,432	0	0
Recreation	167,728	0	0
Capital outlay	0	0	136,988
Debt service:			
Principal retirement	0	0	263,315
Interest & fiscal charges	0	0	44,967
Total Expenditures	3,417,231	983,597	10,929,274
Excess (deficiency) of revenues over expenditures	5,074,853	27,723	(4,551,701)
Other financing sources (uses):			
Proceeds from refunding bond issue	0	0	0
Premium on refunded bond issue	0	0	0
Payment to refunded bond escrow account	0	0	0
Transfers in	0	0	7,132,296
Transfers out	(7,528,071)	0	0
Total other financing sources (uses)	(7,528,071)	0	7,132,296
Net change in fund balances	(2,453,218)	27,723	2,580,595
Fund Balances at Beginning of Year	4,500,493	292,660	0
Increase (decrease) in inventory reserve	(4,443)	9,944	0
Fund Balances End of Year	$ 2,042,832	$ 330,327	$ 2,580,595

See accompanying notes to the basic financial statements

Capital Improvements	Other Governmental Funds	Total Governmental Funds
$ 127,807	$ 0	$ 8,262,780
36,654	225,181	1,619,094
0	265,231	3,097,393
819,016	402,662	1,522,973
800	0	1,766,578
0	340,567	1,418,432
82,329	387,221	881,195
1,066,606	1,620,862	18,568,445
0	455,844	3,136,271
0	237,653	10,721,657
0	0	48,257
0	97,832	1,353,816
0	0	248,432
0	1,500	169,228
1,050,706	551,543	1,739,237
85,969	86,363	435,647
12,516	55,152	112,635
1,149,191	1,485,887	17,965,180
(82,585)	134,975	603,265
0	920,000	920,000
0	7,531	7,531
0	(880,000)	(880,000)
0	379,775	7,512,071
0	0	(7,528,071)
0	427,306	31,531
(82,585)	562,281	634,796
1,409,730	1,959,025	8,161,908
0	0	5,501
$ 1,327,145	$ 2,521,306	$ 8,802,205

Reconciliation Of The Statement Of Revenues, Expenditures And Changes In Fund Balances Of Governmental Funds To The Statement Of Activities For The Fiscal Year Ended December 31, 2010

Net change in Fund Balances - Total Governmental Funds	$634,796
Amounts Reported for Governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation.	58,913
Governmental funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets.	(72,580)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	98,320
The repayment of bond and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	1,315,647
A New Bond issue increased long-term liabilities in the statement of net assets but are an other financing source Bond Proceeds in the governmental funds.	(920,000)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	7,658
Some expenses reported in the statement of activities, such as change in inventory and compensated absenses, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(91,997)
The City Garage Internal Service Fund, which is used to charge the cost of services to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal services revenues are eliminated. The net revenue (expense) of the City Garage Internal Service Fund is allocated among the governmental and business-type activities.	(7,479)
Change in Net Assets of Governmental Activities	$1,023,278

See accompanying noted to the basic financial statements.

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Tax	$ 7,072,823	$ 7,072,823	$ 4,812,892	$ (2,259,931)
Other Local Taxes	1,230,660	1,230,660	1,205,225	(25,435)
State Shared Taxes and Permits	2,001,351	2,065,351	1,758,600	(306,751)
Intergovernmental Grants	157,167	157,167	165,716	8,549
Charges for Services	50,800	50,800	(44,106)	(94,906)
Fines, Costs, Forfeitures, Licenses and Permits	1,072,340	1,119,340	1,107,172	(12,168)
Miscellaneous Receipts and Reimbursements, including Interest	391,103	423,703	349,486	(74,217)
Total Revenues	11,976,244	12,119,844	9,354,985	(2,764,859)
Expenditures:				
Current:				
General Government	3,128,490	3,246,895	2,975,264	271,631
Public Safety	234,990	243,967	207,118	36,849
Health	70,231	70,510	48,717	21,793
Highways and Streets	303,000	304,934	294,778	10,156
Community Development	283,740	289,949	253,299	36,650
Recreation	231,694	242,798	200,119	42,679
Total Expenditures	4,252,145	4,399,053	3,979,295	419,758
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,724,099	7,720,791	5,375,690	(2,345,101)
Other Financing Sources (Uses):				
Transfers Out	(10,299,000)	(10,299,000)	(7,528,071)	2,770,929
Advances In	68,000	68,000	68,000	0
Total Other Financing Sources (Uses):	(10,231,000)	(10,231,000)	(7,460,071)	2,770,929
Net Change in Fund Balance	(2,506,901)	(2,510,209)	(2,084,381)	425,828
Fund Balance at Beginning of Year	2,545,928	2,545,928	2,545,928	0
Prior Year Encumbrances	131,820	131,820	131,820	0
Fund Balance at End of Year	$ 170,847	$ 167,539	$ 593,367	$ 425,828

See accompanying notes to the basic financial statements

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Fund – State Gas and Vehicle License Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 970,000	$ 970,000	$ 996,440	$ 26,440
Charges for Services	4,000	4,000	1,030	(2,970)
Miscellaneous Receipts and Reimbursements, including Interest	10,500	10,500	4,355	(6,145)
Total Revenues	984,500	984,500	1,001,825	17,325
Expenditures:				
Current:				
Highways and Streets	1,185,658	1,186,888	1,045,232	141,656
Total Expenditures	1,185,658	1,186,888	1,045,232	141,656
Excess (Deficiency) of Revenues Over (Under) Expenditures	(201,158)	(202,388)	(43,407)	158,981
Other Financing Sources (Uses):				
Transfers In	210,000	210,000	0	(210,000)
Total Other Financing Sources (Uses):	210,000	210,000	0	(210,000)
Net Change in Fund Balance	8,842	7,612	(43,407)	(51,019)
Fund Balance at Beginning of Year	91,894	91,894	91,894	0
Prior Year Encumbrances	21,622	21,622	21,622	0
Fund Balance at End of Year	$ 122,358	$ 121,128	$ 70,109	$ (51,019)

See accompanying notes to the basic financial statements

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Fund – Police and Fire Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Tax	$ 1,190,738	$ 1,190,738	$ 3,540,527	$ 2,349,789
Other Local Taxes	226,000	226,000	207,034	(18,966)
State Shared Taxes and Permits	56,365	56,365	49,264	(7,101)
Intergovernmental Grants	112,000	112,000	94,957	(17,043)
Charges for Services	1,670,950	1,600,950	1,585,130	(15,820)
Fines, Costs, Forfeitures, Licenses and Permits	5,600	5,600	12,211	6,611
Miscellaneous Receipts and Reimbursements, including Interest	84,083	84,083	113,537	29,454
Total Revenues	3,345,736	3,275,736	5,602,660	2,326,924
Expenditures:				
Current:				
Public Safety	10,721,034	10,737,509	10,011,253	726,256
Capital Outlay	176,383	222,205	183,872	38,333
Debt Service				
Principal Retirement	264,525	263,317	263,315	2
Interest and Fiscal Charges	43,760	44,968	44,967	1
Total Expenditures	11,205,702	11,267,999	10,503,407	764,592
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,859,966)	(7,992,263)	(4,900,747)	3,091,516
Other Financing Sources (Uses):				
Transfers In	9,650,000	9,650,000	7,132,296	(2,517,704)
Total Other Financing Sources (Uses):	9,650,000	9,650,000	7,132,296	(2,517,704)
Net Change in Fund Balance	1,790,034	1,657,737	2,231,549	573,812
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	$ 1,790,034	$ 1,657,737	$ 2,231,549	$ 573,812

See accompanying notes to the basic financial statements

Statement of Net Assets
Proprietary Funds
December 31, 2010

	Business-type activities - Enterprise Funds			
	Water	Sewer	Sanitation	Storm Sewer
Assets:				
Current Assets:				
Cash and cash equivalents	$ 1,382,093	$ 1,321,785	$ 728,863	$ 179,891
Investments	2,124,462	2,031,769	1,120,362	276,520
Receivables:				
Intergovernmental	0	877,581	0	0
Accounts	408,336	833,962	8,848	60,383
Special assessments, including liens	8,337	17,429	7,338	676
Loans	0	0	0	0
Accrued interest	14,153	11,797	7,199	1,661
Grants	0	6,224	0	0
Allowance for uncollectible accounts	(5,264)	(11,146)	(4,255)	(291)
Inventories	213,794	28,376	0	0
Prepaid items	29,714	17,516	2,674	143
Total Current Assets	4,175,625	5,135,293	1,871,029	518,983
Noncurrent Assets:				
Unrestricted:				
Loans receivable (net of current)	0	0	0	0
Capital Assets not being depreciated	361,788	2,615,236	0	0
Capital Assets (net of accumulated depreciation)	8,325,594	11,724,324	89,396	5,910,297
Total Noncurrent Assets	8,687,382	14,339,560	89,396	5,910,297
Total Assets	12,863,007	19,474,853	1,960,425	6,429,280

Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$ 186,600	$ 3,799,232	$ 54,423
286,823	5,839,936	83,657
0	877,581	0
0	1,311,529	14,316
0	33,780	0
10,975	10,975	0
1,994	36,804	0
102,130	108,354	0
0	(20,956)	0
0	242,170	54,829
394	50,441	3,835
588,916	12,289,846	211,060
423,466	423,466	0
154,111	3,131,135	0
0	26,049,611	54,035
577,577	29,604,212	54,035
1,166,493	41,894,058	265,095

(Continued)

Statement of Net Assets
Proprietary Funds
December 31, 2010

	Business-type activities - Enterprise Funds			
	Water	Sewer	Sanitation	Storm Sewer
Liabilities:				
Current Liabilities:				
Accounts payable	40,656	783,873	207,931	2,787
Accrued payroll	67,319	66,485	11,451	5,138
Interfund payable	0	0	0	0
Loan payable	0	637,377	0	0
Accrued interest payable	16,116	16,116	0	0
Compensated absences	25,636	28,151	7,317	2,176
Capital lease payable - current	48,871	48,871	0	0
Landfill liability - current	0	0	40,000	0
Total Current Liabilities	198,598	1,580,873	266,699	10,101
Noncurrent Liabilities				
Compensated absences	134,590	147,791	38,413	11,424
Capital lease payable	708,243	708,242	0	0
Loans payable	0	5,589,583	0	0
Landfill liability - noncurrent	0	0	953,867	0
Total Noncurrent Liabilities	842,833	6,445,616	992,280	11,424
Total Liabilities	1,041,431	8,026,489	1,258,979	21,525
Net Assets:				
Invested in Capital Assets, net of debt	7,930,268	7,533,753	89,396	5,910,297
Restricted for Capital Projects	0	178,266	0	0
Unrestricted	3,891,308	3,736,345	612,050	497,458
Total Net Assets	$ 11,821,576	$ 11,448,364	$ 701,446	$ 6,407,755

Adjustment to consolidate the net assets of the Internal Service Funds.
Total net assets per the government-wide Statement of Net Assets

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
14,268	1,049,515	40,099
3,171	153,564	6,325
0	0	36,056
0	637,377	0
0	32,232	0
1,604	64,884	4,164
0	97,742	0
0	40,000	0
19,043	2,075,314	86,644
8,422	340,640	21,861
0	1,416,485	0
0	5,589,583	0
0	953,867	0
8,422	8,300,575	21,861
27,465	10,375,889	108,505
154,111	21,617,825	54,035
0	178,266	0
984,917	9,722,078	102,555
$ 1,139,028	$ 31,518,169	$ 156,590
	128,394	
	$ 31,646,563	

Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2010

	Business-type activities - Enterprise Funds			
	Water	Sewer	Sanitation	Storm Sewer
Operating revenues:				
Charges for services	$ 3,354,055	$ 4,833,400	$ 1,797,773	$ 309,207
Operating expenses:				
Personnel services	1,637,574	1,682,383	285,367	107,912
General operating	5,673	7,458	900	0
Contractual services	588,179	727,342	1,270,330	22,216
Materials and supplies	236,419	171,534	14,047	32,047
Depreciation	444,647	1,012,524	25,015	133,699
Repairs and maintenance	46,773	100,120	0	0
Non-governmental	0	0	0	0
Total expenses	2,959,265	3,701,361	1,595,659	295,874
Operating income (loss)	394,790	1,132,039	202,114	13,333
Non-operating revenues:				
Interest revenue	44,839	31,625	20,351	5,096
Other	56,708	93,064	99,863	5,567
Intergovernmental	0	422,209	0	0
Total Non-operating revenue	101,547	546,898	120,214	10,663
Non-operating expenses:				
Interest expense	34,510	199,187	0	0
Loss on disposal	3,813	0	0	0
Total Non-Operating Expenses	38,323	199,187	0	0
Income (loss) before transfers and contributions	458,014	1,479,750	322,328	23,996
Capital contributions	0	0	0	61,585
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Change in Net Assets	458,014	1,479,750	322,328	85,581
Net assets, beginning of year, as restated	11,363,562	9,968,614	379,118	6,322,174
Net assets, end of year	$ 11,821,576	$ 11,448,364	$ 701,446	$ 6,407,755

Change in net assets - total enterprise funds
Adjustments to consolidate the Internal Service Funds activities
Total Change in net assets of business-type activities

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$ 54,449	$ 10,348,884	$ 795,728
71,913	3,785,149	155,829
2,252	16,283	2,225
111,184	2,719,251	201,456
3,896	457,943	372,646
0	1,615,885	2,102
0	146,893	0
54,240	54,240	280
243,485	8,795,644	734,538
(189,036)	1,553,240	61,190
6,079	107,990	0
0	255,202	1,575
205,679	627,888	0
211,758	991,080	1,575
0	233,697	0
0	3,813	0
0	237,510	0
22,722	2,306,810	62,765
0	61,585	0
16,000	16,000	0
(15,310)	(15,310)	0
23,412	2,369,085	62,765
1,115,616	29,149,084	93,825
$ 1,139,028	31,518,169	$ 156,590
	(15,310)	
	2,454,639	
	$ 2,439,329	

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Sanitation
Cash Flows from Operating Activities:			
Cash Received from Customers	$3,413,018	$4,762,659	$1,893,091
Cash Received from Interfund Services Provided	0	0	0
Cash Payments for Goods and Services	(846,274)	(305,019)	(1,306,537)
Cash Payments to Employees	(1,633,490)	(1,700,235)	(285,943)
Net Cash Provided (Used) by Operating Activities	933,254	2,757,405	300,611
Cash Flows from Noncapital Financing Activities:			
Transfers In from Other Funds	0	0	0
Net Cash Provided by Noncapital Financing Activities	0	0	0
Cash Flows from Capital and Related Financing Activities:			
Intergovernmental Grants	0	415,985	0
Acquisition and Construction of Assets	(482,775)	(2,255,272)	0
Principal Paid on Loans	0	(585,369)	0
Interest Paid on All Debt	(35,505)	(200,182)	0
Capital Lease Payment	(46,752)	(46,752)	0
Loan Initiated	0	1,040,204	0
Net Cash Provided (Used) by Capital and Related Financing Activities	(565,032)	(1,631,386)	0
Cash Flows from Investing Activities:			
Sale of Investments	278,016	0	65,318
Purchase of Investments	0	(329,516)	0
Receipts of Interest	56,980	43,410	27,777
Net Cash Provided (Used) by Investing Activities	334,996	(286,106)	93,095
Net Increase in Cash and Cash Equivalents	703,218	839,913	393,706
Cash and Cash Equivalents at Beginning of Year	678,875	481,872	335,157
Cash and Cash Equivalents at End of Year	$1,382,093	$1,321,785	$728,863

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$281,017	$57,143	$10,406,928	$0
0	0	0	786,220
(52,966)	(131,771)	(2,642,567)	(578,839)
(93,388)	(70,625)	(3,783,681)	(161,053)
134,663	(145,253)	3,980,680	46,328
61,585	16,000	77,585	0
61,585	16,000	77,585	0
0	193,505	609,490	(20,081)
(61,585)	(71,611)	(2,871,243)	0
0	0	(585,369)	0
0	0	(235,687)	0
0	0	(93,504)	0
0	0	1,040,204	0
(61,585)	121,894	(2,136,109)	(20,081)
0	82,738	426,072	24,573
(30,589)	(1,253)	(361,358)	(21,043)
6,228	8,464	142,859	0
(24,361)	89,949	207,573	3,530
110,302	82,590	2,129,729	29,777
69,589	104,010	1,669,503	24,646
$179,891	$186,600	$3,799,232	$54,423

(Continued)

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Sanitation
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$394,790	$1,132,039	$202,114
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	444,647	1,012,524	25,015
Income - Other Nonoperating	56,408	93,529	97,756
Changes in Assets and Liabilities:			
Decrease in Principal Receivable	0	0	0
(Increase) Decrease in Accounts Receivable	4,328	(158,365)	(1,848)
Increase in Special Assessments Receivable	(1,772)	(5,906)	(590)
(Increase) Decrease in Prepaid Items	3,055	9,509	680
(Increase) Decrease in Inventory	38,101	3,213	0
Decrease in Landfill Liability	0	0	(28,003)
Increase (Decrease) in Accounts Payable	(12,281)	686,625	5,853
Increase (Decrease) in Accrued Payroll	6,938	4,583	(281)
Increase (Decrease) in Compensated Absences	(960)	(20,346)	(85)
Total Adjustments	538,464	1,625,366	98,497
Net Cash Provided (Used) by Operating Activities	$933,254	$2,757,405	$300,611

Schedule of Noncash Investing, Capital and Financing Activities:

The fair market value of investments increased in 2010 by $12,639, $11,830, $6,523, $1,610 and $1,670 in the Water, Sewer, Sanitation, Stormwater and Other Enterprise Funds respectively.

The fair market value of investments increased in 2010 by $487 in the internal service funds.

See accompanying notes to the basic financial statements

Storm Water	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
$13,333	($189,036)	$1,553,240	$61,190
133,699	0	1,615,885	2,102
4,555	0	252,248	1,855
0	34,898	34,898	0
(32,576)	0	(188,461)	(11,083)
(169)	0	(8,437)	0
(143)	95	13,196	(1,103)
0	0	41,314	(8,790)
0	0	(28,003)	0
1,219	7,502	688,918	7,381
4,274	364	15,878	906
10,471	924	(9,996)	(6,130)
121,330	43,783	2,427,440	(14,862)
$134,663	($145,253)	$3,980,680	$46,328

Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2010

	Agency Funds
Assets:	
Cash and cash equivalents	$ 181,587
Total Assets	$ 181,587
Liabilities:	
Accounts payable	$ 64,953
Restricted deposits	116,634
Total Liabilities	$ 181,587

See accompanying notes to the basic financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Xenia, Ohio, was incorporated in 1817, became a city in 1834, and operates under a Council-Manager form of government.

The financial statements are presented as of December 31, 2010 and for the year then ended, and have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to local governments. The Governmental Accounting Standards Board (the "GASB") is the standard-setting body for establishing governmental accounting and financial reporting principles, which are primarily set forth in the GASB's Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification).

A. Reporting Entity

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, functions and component units for which the City (the primary government) is financially accountable. Generally, component units are legally separate organizations for which the elected officials of the primary government (i.e. the City) are financially accountable. The City would consider an organization to be a component unit if:

1. The City appoints a voting majority of the organization's governing body AND (a) is able to impose its will on that organization OR (b) there is a potential for the organization to provide specific financial burdens on the City; OR

2. The organization is fiscally dependent upon the City; OR

3. The nature of the relationship between the City and the organization is such that the exclusion from the financial reporting entity would render the financial statements of the City misleading.

The City's financial reporting entity has one component unit, the Xenia Economic Growth Corporation (XEGC), and includes all funds, agencies, boards and commissions that are part of the primary government, including the following services: public safety (police and fire), highways and streets, water, sewer, sanitation, storm water, recreation, public improvements, planning and zoning, and general administrative services.

Discretely Presented Component Unit - The component unit column in the government-wide financial statements includes the financial data of the City's component unit. It is reported in a separate column to emphasize that it is legally separate from the City.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The Xenia Economic Growth Corporation (XEGC) provides loan servicing and economic development services to the business community and to the City of Xenia. XEGC's administrative services are primarily funded by the City of Xenia. The amount of this funding for 2010 was $174,400. XEGC's board is appointed by the City Council and XEGC is considered legally separate from the City. The City has the ability to impose it's will on XEGC by removing XEGC board members and modifying their budget. The City is legally entitled to access XEGC's resources and provides a majority of its funding, making XEGC fiscally dependent on the City. A separately issued audit report containing financial statements is available from XEGC at 181 W. Main Street, Xenia, Ohio 45385.

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses.

The City reports the following major governmental funds:

General Fund - This fund is used to account for all financial resources except those accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the limitations of the City Charter.

State Gas and Vehicle License Fund – This fund is required by State law to account for that portion of gasoline tax and motor vehicle license fees designated for maintenance of streets within the City.

Police and Fire Fund - This fund is used to account for financial resources related to the City's Police department, Fire department, and Dispatch center. Certain revenue sources are required by State law or City ordinance to be spent on these functions.

Capital Improvements Fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment (other than those financed by proprietary funds or the municipal court capital improvements fund).

The City reports the following major proprietary funds:

Water Fund – This fund is used to account for providing water service to the City and surrounding areas.

Sewer Fund – This fund is used to account for providing sewer service to the City and surrounding areas.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Sanitation Fund – This fund is used to account for providing sanitation service to the City's residents.

Storm Water Fund – This fund is utilized to account for providing storm water service to the City's residents.

Additionally, the City reports the following funds types:

Internal Service Funds - These funds are used to account for the financing of services provided for billing for utilities (water, sewer, sanitation, and storm water) and servicing the vehicles of City departments on a cost -reimbursement basis.

Fiduciary Funds – These funds are used to account for assets held by the City as an agent for individuals, private organizations or other governmental units. The classification for the City's fiduciary funds would be an agency fund. The City has three agency funds as follows:

(1) Municipal Court funds: The Municipal Court is considered part of the reporting entity of the City. The Court handles court cases for the City but the City controls the fiscal operations of Court, reviews and approves budget requests, and provides space for the Court and offices;

(2) Imprest Cash fund: The purpose of this fund is to account for petty cash;

(3) Insurance Deposit fund: This fund is used to account for assets held by the City for citizens to ensure that fire damaged property is repaired or demolished. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net assets and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government and its' discretely presented component unit, except for fiduciary funds. The statements distinguish between those activities of the primary government that are governmental and those that are considered business-type activities. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function or program of the City's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

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

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

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

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. Revenue from income taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. Revenues considered susceptible to accrual are intergovernmental grants, interest on investments, state shared taxes, fines and forfeitures, and municipal income tax. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded when received in cash, because generally these revenues are not measurable until received.

Property taxes measurable as of December 31, 2010 but which are not intended to finance 2010 operations are recorded as unearned revenues.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting

The City follows procedures prescribed by State law in establishing the budgetary data shown in the financial statements, as follows:

1. The City must submit a budget of estimated cash receipts and disbursements for all governmental funds to the County Budget Commission by July 20 of each year for the following calendar year.

2. The County Budget Commission certifies its actions by September 1, and issues a "Certificate of Resources" limiting the maximum amount the City may expend from a given fund during the year.

3. About January 1, this Certificate is amended to include any unencumbered balances from the preceding year. The City must prepare its appropriations so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the Certificate of Resources.

4. A temporary appropriation measure is typically passed at the second City Council meeting in December. The permanent appropriation measure is passed at a Council meeting and filed at the County prior to March 31. The permanent appropriation may not exceed estimated resources certified by the County Budget Commission.

5. Unused appropriations lapse at year-end and encumbrances are reappropriated in the ensuing year's budget.

6. All funds have annual budgets legally adopted by City Council.

The City Manager acts as budget officer for the City and submits a proposed operating budget to the City Council on an annual basis. Public hearings are held to obtain taxpayer comments. The Council enacts the budget through passage of an appropriations ordinance. The appropriations ordinance controls expenditures at the level of personnel services, operating and capital expenditures/expenses by fund except for the general fund where the control is by department within the general fund. Only City Council may transfer appropriations between personnel services and operating expenses, or between operating and capital outlay, or between capital outlay and personnel services. Supplemental appropriations are made to the budget and original appropriations ordinance during the year by Council passage of supplemental appropriations ordinances. Supplemental appropriations to the original appropriations ordinance were made during the year, but were not material in relation to the original appropriations.

While financial position, results of operations and changes in fund balances are reported 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 and disbursements. The Statements of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual - (Non-GAAP Budgetary Basis) for the general fund and each major special revenue

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting (Continued)

fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are:

(1) Revenues are recorded when received in cash (budget) as opposed to when they are both measurable and available (GAAP).

(2) Expenditures are recorded when paid in cash or encumbered (budget) as opposed to when the liability is incurred (GAAP).

The adjustments necessary to convert the results of operations for the year ended December 31, 2010 on the GAAP basis to the budget basis are as follows:

Net Change in Fund Balances

	General Fund	State Gas and Vehicle License Fund	Police & Fire Fund
GAAP Basis (as reported)	$ (2,453,218)	$ 27,723	$ 2,580,595
Revenue Accrual	862,901	(9,496)	(774,912)
Expenditure Accrual	(365,572)	20,215	602,742
Outstanding Encumbrances	(128,492)	(81,849)	(176,876)
Budget Basis	$ (2,084,381)	$ (43,407)	$ 2,231,549

F. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from December 31, 2010 The City pools its cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each fund maintains its own cash and investment account.

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *"Accounting and Financial Reporting for Certain Investments and for External Investment Pools"*, the City reports its investments at fair value, except for nonparticipating investment contracts (certificates of deposit and repurchase agreements) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. During 2010, the Capital Improvements Fund was allocated approximately $41,952 of investment earnings in excess of the amount the fund would have received if earnings were based on each fund's share of pooled investment.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Investments (Continued)

The City invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2010. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2010.

H. Inventory

Inventory is valued at cost, using the first-in/first-out (FIFO) method. The proprietary fund inventories are recorded as expenses when used. Inventory in governmental funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Governmental inventories are equally offset by a fund balance reserve that indicates they do not constitute "available spendable resources" and are not available for appropriation.

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

J. Capital Assets and Depreciation

Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000. Estimated historical costs for capital asset values were initially determined by identifying historical costs when such information was available.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation (Continued)

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

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

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

Description	Governmental and Business-Type Activities Estimated Lives (in years)
Land Improvements	7 – 40
Buildings and Improvements	5 – 40
Machinery and Equipment	1 – 50
Infrastructure	10 – 100

K. Long-Term Obligations

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

Obligation	Fund
General Obligation Bonds	City Motor Vehicle License Tax Fund, Debt Service Fund
Loans Payable	Sewer Fund
Landfill Liability	Sanitation Fund
Compensated Absences	General Fund, State Gas and Vehicle License Fund, Police & Fire Fund, Law Enforcement Fund, Municipal Court Victim Fund, Water Fund, Sewer Fund, Sanitation Fund, Stormwater Fund, Parking Revenue Fund, Housing, Loan Trust Fund, Rehabilitation Loan Fund, and Garage Fund
Capital Leases	Capital Improvements Fund, Police & Fire Fund, Municipal Court Capital Improvements Fund, Water Fund, and Sewer Fund

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Compensated Absences

Compensated absences are accrued as they are earned by employees if both of the following conditions are met:

1. The employee's rights to receive compensation are attributable to services already rendered.

2. It is probable that the employer will compensate the employee for the benefits through paid time off or cash payment.

Compensated absences accumulated by governmental fund type and proprietary fund type employees are reported as an expense when earned in the government-wide financial statements. For governmental fund financial statements, compensated absences are only reported if unused reimbursable leave is still outstanding following an employee's resignation or retirement.

M. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes are net assets restricted by state law to be expended for specific purposes. The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

N. Pensions

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

O. Interfund Activity

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Reservations of Fund Balance

Reserves indicate that a portion of fund balance is not available for expenditure or is legally segregated for a specific future use. Fund balances are reserved for inventories of supplies, prepaid items, debt service, advances and encumbrances (excluding encumbered amounts reflected as payables).

Q. Operating Revenues and Expenses

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

R. 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.

S. Allocation of Indirect Expenses

The City allocates some personnel expenses over different funds based on City ordinance. These indirect costs have been included as part of program expenses reported for the functional activities.

T. Provision for Loan Losses

Potential losses on specific loans are charged to operations when management determines that there is a loss contingency. This evaluation includes consideration of various factors such as collateral, loan loss experience, lending policies, and current economic conditions.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Capital Assets not reported in funds:	
Capital Assets used in governmental activities	$35,159,332
Total	$35,159,332
Other long-term assets not available to pay for current-period expenditures:	
Delinquent Income Tax Revenue	$840,126
Shared Revenues	730,731
Other Local Taxes	2,398
Delinquent Property Tax Revenue	0
Grant Revenues	82,746
Special Assessment Revenue	17,974
Charges for Services	2,130
Miscellaneous Revenue	6,220
Total	$1,682,325
Long-Term liabilities not reported in the funds:	
General Obligation Bonds Payable	($920,000)
Accrued Interest on Long-Term Debt	(18,650)
Capital Leases Payable	(1,219,167)
Compensated Absences Payable- Government Activities	(1,667,012)
Total	($3,824,829)
Amount of City Garage Internal Service fund applicable to government activities:	
City Garage Fund Net Assets at year end	$45,122
Portion of City Garage Fund allocated to business-type activities	(16,926)
Total	$28,196

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NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

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

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

Amount capital outlay exceeded depreciation in the current period:	
Capital Outlay	$1,124,285
Depreciation Expense	(1,065,372)
Total	$58,913
Governmental revenues not reported in the funds:	
Increase in Delinquent Income Tax Revenue	$9,560
Increase in Local Shared Revenue	2,398
Increase in Shared Revenue	117,421
Decrease in Delinquent Property Taxes	0
Increase in Special Assessment Revenue	1,029
Increase in Intergovernmental Grants	34,948
Decrease in Charges for Services	(14,401)
Decrease in Miscellaneous Revenues	(6,360)
Increase in Transfers out	(46,275)
Total	$98,320
Expenses not requiring the use of current financial resources:	
Increase in Compensated Absences Payable	($97,498)
Increase in supplies inventory	5,501
Total	($91,997)
Net loss of the City Internal Service Fund report in government activities:	
City Garage Internal Service Fund change in net assets	($12,330)
Portion of Internal Service fund change in net assets allocated to business type activities	4,851
Total	($7,479)

NOTE 3 – RESTATEMENT OF NET ASSETS

The Net Assets of the Housing Rehabilitation Loan Fund were restated from balances previously reported to correct an error made in 2009. In 2009 the City made several Private Owner Rehab loans totaling $226,045 which were not set up as receivables. Instead loan amounts were expensed out therefore understating the net assets of the Housing Rehabilitation Loan Fund. The restatement results in changes to balances reported last year as follows.

	Housing Rehabilitation Fund
Net Assets at December 31, 2009 (as reported)	$580,743
Loan receivable	226,045
Net Assets at December 31, 2009 (as restated)	$806,788

NOTE 4 – DEPOSITS AND INVESTMENTS

A. Deposits

At December 31, 2010, the carrying amount of the City and Component Unit cash deposits was $3,133,338 and $614,183 respectively and the bank balance was $4,000,962 and $622,754 respectively. Federal depository insurance covered up $250,000 for each insured bank at December 31, 2010.

For any remaining bank balance not covered by depository insurance, the State of Ohio by statute has established a collateral pooling system for financial institutions acting as public depositories. The public depositories must pledge qualified securities with a market value at least equal to 105 percent of the total amount of all public deposits to be secured by the collateral pool. The securities so pledged provide the equivalent of a deposit insurance fund. This approach protects all public entities against a single public depository collapse. The state has implemented collateral pools to minimize the interest penalty to public entities for protecting public deposits. The cash deposits are held in certificates of deposit and interest-bearing demand deposit and savings accounts.

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NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments

The City's investments at December 31, 2010 are summarized below:

Investment Type	Total Fair Value	Credit Rating	Investment Maturities: Less than 6 Months	6 Months to 1 Year	1 - 3 Years	3 - 5 Years	11-27 Years
FFCB	$ 650,476	AAA	$ 35,011	$ 195,525	$ 419,940	$ 0	$ 0
FHLB	4,254,178	AAA	176,685	483,945	1,910,073	1,683,475	0
FHLMC	2,061,126	AAA	540,082	107,436	357,122	800,775	255,711
FNMA	2,136,296	AAA	166,241	70,902	161,556	1,545,514	192,083
TVAP	43,084	AAA	43,084	0	0	0	0
US TREASURY N/B	55,308	n/a	0	55,308	0	0	0
STAR OHIO	558,633	AAA	558,633	0	0	0	0
Money Market Funds	3,705,876	Unrated	3,705,876	0	0	0	0
Total Investments	$ 13,464,977		$ 5,225,612	$ 913,116	$ 2,848,691	$ 4,029,764	$ 447,794

n/a – Obligations of the U.S. Government are explicitly guaranteed by the U.S. Government and are not considered to have credit risk.

Interest Rate Risk – Interest rate risk is the risk that an interest rate change could adversely affect an investment's fair value. State Regulations and City policy reduce exposure to declines in fair values by limiting the life of investments to five years. Although at the time of purchase the average life of some of the securities was under five years, certain investments identified above have exceeded the five year limit. The reporting of effective duration in the table above quantifies, to the fullest extent possible, the interest rate risk of the City's fixed income assets.

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a failure of a depository institution or counterparty to a transaction, the City will be unable to recover the value of deposits, investments, or collateral securities in the possession of an outside party. At December 31, 2010, the City's deposits and investments, including the collateral on lent securities, had no exposure to custodial credit risk. The City does not have a policy to limit custodial credit risk.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates between the U.S. Dollar and foreign currencies could adversely affect an investment's fair value. The City Investment policy does not allow the purchasing of foreign securities. The City had no exposure to foreign currency risk at fiscal year end.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments (Continued)

Credit Risk – Credit risk is the risk that an issuer or counterparty to an investment will be unable to fulfill its obligations. The City Investment policy allows fund managers to invest in only the following Instruments: (1) Treasury Bills and Treasury Notes and Bonds; (2) Obligations of Federal Agencies and Instrumentalities; (3) Non Negotiable Interest Bearing Time Certificates of Deposit and Savings Accounts; (4) Bankers Acceptances of banks in top 100 based on asset size, or Ohio based banks with at least $2 billion in assets; (5) Commercial paper rated at least A-1/P-1; (6) Star Ohio; (7) No load money market mutual funds consisting exclusively of obligations listed in 5 and 6; (8) Repurchase Agreements under terms in the policy; (9) NOW accounts; (10) and insured obligations of the State of Ohio and its political subdivisions. As of December 31, 2010, 100% of the City's portfolio was invested in AAA rated securities.

Concentration of Credit Risk – Concentration of credit risk is the risk of inability to recover the value of deposits, investments, or collateral securities in the possession of an outside party caused by a lack of diversification. The City portfolio must me invested in more than one type of financial instrument, in more than one financial institution, and at different maturity lengths according to cash flow needs. At December 31, 2010, the City had no concentration of credit risk.

NOTE 5 - TAXES

A. Property Taxes

Property taxes consist of amounts levied against real and tangible property (used in business) located in the City. Real property taxes are levied each January 1 on the assessed value listed as of the prior January 1. Assessed values are established by the County Auditor at 35% of appraised market value. Property values are required to be updated every three years and revalued every six years. The last revaluation was completed in 2010.

The property tax calendar is as follows:

Levy date	January 1, 2009
Lien date	January 1, 2010
Tax bill mailed	January 15, 2010
First installment payment due	February 12, 2010
Second installment payment due	July 16, 2010

NOTE 5 - TAXES (Continued)

A. Property Taxes (Continued)

The assessed values upon which 2010 tax receipts were based, are as follows:

	Assessed Values January 1, 2009
Real Estate	$392,746,570
Tangible Personal	680,880
Total	$393,427,450

The County Treasurer collects property taxes on behalf of taxing districts in Greene County, including the City of Xenia. Property taxes may be paid in full on February 12th or one-half on February 12th and July 16th. The County Auditor remits to the City, in April and August, its portion of taxes collected.

Ohio law prohibits taxation of property in excess of $10.00 per $1,000 (10.0 mills) of assessed value without a vote of the citizens. Under current procedures, the City's share is $3.00 per $1,000 (3.0 mills) of assessed value. The City also receives an additional .2 mills to pay debt service for our general obligation bonds.

An additional property tax levy of 3.5 mills was renewed by a vote of the citizens of Xenia in November, 2009. The additional levy is for five years, to be assessed for tax-duplicate years 2009 to 20013, and collected in the fiscal years 2010 through 2014.

B. Income Tax

For the 2010 fiscal year the City collected income taxes at a rate of 1.75%. A 1.5% credit was allowed for those who work in another community and pay taxes to other municipalities on that income. In November of 2010 the City passed an ballot initiative to increase the City's income tax rate to 2.25% effective January 1, 2011. The credit to other municipalities remains at 1.5%. Employers within the City withhold income tax on employee compensation and remit at least quarterly. Corporations and other individual taxpayers pay estimated taxes quarterly and file an annual declaration.

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NOTE 6 – LOANS RECEIVABLE

The City operates three long-term enterprise fund loan programs (loan fund, the Community Development Block Grant (CDBG) and Urban Development Action Grant (UDAG) revolving loan fund and the housing rehabilitation loan fund). Other loans receivable are held by the Xenia Economic Growth Corporation, a component unit of the City.

Loans receivable at December 31, 2010 were:

Loan Type	C.D.B.G Revolving Loan Fund	Loan Fund	Housing Rehabilitation Loan Fund	Xenia Economic Growth Corp.
Down payment assistance loans	$0	$0	$3,093	$0
Mortgage grants	0	0	53,850	0
Rehabilitation loans	0	0	317,193	0
Façade Loans	46,303	0	0	0
Homelessness Prevention Loans	0	0	14,002	0
Economic development loans	0	0	0	87,414
Total Loans receivable	$46,303	$0	$388,138	$87,414

C.D.B.G. Revolving Loan Fund - In past years the City received Federal Community Development Block grants (CDBG) and Urban Development Action grants (UDAG) to provide low interest loans for economic and job development. The balance in this fund is from loan repayments and interest earned on the loan repayments. CDBG and UDAG regulations require the City to reinvest this balance in similar economic development loans or expenditures.

Loan Fund - In 1983, the City assumed the assets, liabilities and loan commitments of Xenia Environmental Neighborhood Improvement Association, Inc. (X.E.N.I.A., Inc.). X.E.N.I.A., Inc. provided mortgage grants and low or zero interest loans to encourage economic and neighborhood development. The City no longer issues mortgage grants or loans from this fund.

Housing Rehabilitation Loan Fund – In September of 2006 the City was awarded a Community Housing Improvement Program (CHIP) Grant in the amount of $556,000. The grant includes homelessness prevention, private rehabilitation, home or building repair, private rental rehab, fair housing, and general administration activities. The first expenditures related to this grant were made in 2007. The City was also awarded a $600,000 CHIP Grant in August, 1998 which ended in 2001. The program had similar activities to the 2006 grant as it offered deferred loans, direct low interest loans or a combination thereof with various payoff dates. Some delinquencies from previous housing rehabilitation programs remain outstanding.

NOTE 7 - TRANSFERS

Following is a summary of transfers in and out for all funds for 2010:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	$0	$7,528,071
Police & Fire Fund	7,132,296	0
Other Governmental Funds	379,775	0
Total Governmental Funds	7,512,071	7,528,071
Enterprise Funds		
Other Enterprise Funds	16,000	15,310
Total Enterprise Funds	16,000	15,310
Total Transfers	$7,528,071	$7,543,381

There were two transfers from the General Fund to Other Governmental Funds. The first was to support operations in the Municipal Court Victim Fund. The second transfer was made to move surcharges related to wireless communication upgrades pursuant to O.R.C. 4931.65 to the newly created 911 Fund. The transfer from the General Fund to the Police and Fire Fund was to support operations related to those public safety functions. The transfer from the General Fund to the Other Enterprise Funds was to supplement operations in the Parking Revenue Fund. There were also transfers of Capital assets between various funds. The transfer of capital assets between governmental and enterprise funds explains the imbalance between transfers in and transfers out. A transfer of $15,310 was made from an enterprise fund to a governmental fund. The transfer out was recognized in the enterprise fund but no transfer in was recognized by the governmental fund on the fund statements. It is not until the entity wide statements that the transfer in is recognized. Another $61,585 transfer of capital assets was made from a governmental fund into the stormwater enterprise fund. No transfer out was recognized on a fund basis and the stormwater fund recognized a capital contribution. On the entity wide statements a transfer out is recognized by the governmental activities and a transfer in is recognized by the business type activities.

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NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

The following balances at December 31, 2010, represent due from/to other funds and advances to/from other funds:

	Advances to Other Funds	Advances from Other Funds
Governmental Funds:		
Capital Improvements Fund	$36,056	$0
Internal Service Funds:		
City Garage Fund	0	36,056

Advances to the Garage Fund are for the purpose of acquiring capital assets. The Advance is then paid back to the General Capital Improvement Fund as that asset depreciates.

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NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2010:

Historical Cost:

Class	December 31, 2009	Additions	Deletions	December 31, 2010
Capital assets not being depreciated:				
Land	$16,220,607	$0	$0	$16,220,607
Construction in Progress	273,106	491,461	(78,903)	685,664
Subtotal	16,493,713	491,461	(78,903)	16,906,271
Capital assets being depreciated:				
Land improvements	1,263,245	80,600	0	1,343,845
Buildings and improvements	6,509,521	287,343	(55,400)	6,741,464
Machinery and Equipment	8,833,519	81,703	(685,246)	8,229,976
Infrastructure	15,065,947	225,136	(43,163)	15,247,920
Subtotal	31,672,232	674,782	(783,809)	31,563,205
Total Cost	$48,165,945	$1,166,243	($862,712)	$48,469,476

Accumulated Depreciation:

Class	Restated December 31, 2009	Additions	Deletions	December 31, 2010
Land improvements	($666,999)	($41,300)	$0	($708,299)
Buildings and improvements	(2,578,221)	(153,749)	55,400	(2,676,570)
Machinery and Equipment	(4,442,668)	(507,341)	643,620	(4,306,389)
Infrastructure	(5,232,057)	(365,084)	12,209	(5,584,932)
Total Depreciation	($12,919,945)	($1,067,474) *	$711,229	($13,276,190)
Net Value:	$35,246,000			$35,193,286

* Depreciation expenses were charged to governmental functions as follows:

General Government	($196,506)
Public Safety	(303,733)
Highways and Streets	(459,550)
Community Development	(14,397)
Recreation	(93,288)
Health	0
Total Depreciation Expense recorded within the Governmental Activities	(1,067,474)
Amount of Depreciation Expense recorded in the Internal Service Fund	0
Total Additions to Accumulated Depreciation	($1,067,474)

NOTE 9 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2010:

Historical Cost:

Class	December 31, 2009	Additions	Deletions	December 31, 2010
Capital assets not being depreciated:				
Land	$484,280	$0	$0	$484,280
Construction in Progress	222,546	2,458,692	(34,383)	2,646,855
Subtotal	706,826	2,458,692	(34,383)	3,131,135
Capital assets being depreciated:				
Land improvements	448,997	0	0	448,997
Buildings and improvements	8,270,911	88,426	(11,973)	8,347,364
Machinery and Equipment	51,263,278	363,279	(411,492)	51,215,065
Total Cost	$60,690,012	$2,910,397	($457,848)	$63,142,561

Accumulated Depreciation:

Class	December 31, 2009	Additions	Deletions	December 31, 2010
Land Improvements	($272,087)	($10,001)	$0	($282,088)
Buildings and Improvements	(4,762,180)	(207,482)	11,973	(4,957,689)
Machinery and Equipment	(27,711,234)	(1,398,402)	407,679	(28,701,957)
Total Depreciation	($32,745,501)	($1,615,885)	$419,652	($33,941,734)
Net Value:	$27,944,511			$29,200,827

C. Component Unit (XEGC) Capital Assets

Summary by Category at December 31, 2010:

Historical Cost:

Class	December 31, 2009	Additions	Deletions	December 31, 2010
Capital assets being depreciated:				
Machinery and Equipment	$31,842	$0	$0	$31,842
Total Cost	$31,842	$0	$0	$31,842

Accumulated Depreciation:

Class	December 31, 2009	Additions	Deletions	December 31, 2010
Machinery and Equipment	($28,507)	($972)	$0	($29,479)
Total Depreciation	($28,507)	($972)	$0	($29,479)
Net Value:	$3,335			$2,363

NOTE 10 – DEFINED BENEFIT PENSION PLANS

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

A. Ohio Public Employees Retirement System (the "Ohio PERS")

The following information was provided by the Ohio PERS to assist the City in complying with GASB Statements No. 45, "*Accounting and Financial Reporting by Employers for Post-employment Benefits other than Pension*" and No. 27, *"Accounting for Pensions by State and Local Government Employers"*.

All employees of the City, except full-time uniformed police officers and full-time firefighters, participate in one of the three pension plans administered by the Ohio PERS:

1. The Traditional Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.

2. The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.

3. The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the Traditional Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements and required supplementary information. Interested parties may obtain a copy by making a written request to OPERS at 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2010, member and employer contribution rates were consistent across all three plans (TP, MD and CO). Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan.

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (the "Ohio PERS") (Continued)

The 2010 member contribution rate for City employees was 10.00% of covered payroll. The 2010 employer contribution rate was 14.00% of covered payroll. Total required employer contributions for all plans are equal to 100% of employer charges and should be extracted from employer records. A portion of the City's Contribution is used to fund pension obligations with the remainder being used to fund health care benefits. The City's contributions to OPERS for the years ended December 31, 2010, 2009 and 2008 were $560,033, $552,262, and $479,455, respectively, which were equal to the required contributions for each year.

B. Ohio Police and Fire Pension Fund (the "OP&F Fund")

All City full-time police officers and full-time firefighters participate in the OP&F Fund, a cost-sharing multiple-employer defined benefit pension plan. The OP&F Fund provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Contribution requirements and benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. The Ohio Police and Fire Pension Fund issues a stand-alone financial report that includes financial information and required supplementary information for the OP&F Fund. Interested parties may obtain a copy by making a written request to OP&F, 140 East Town Street, Columbus, Ohio 43215-5164 or by calling (614) 228-2975.

Plan members are required to contribute 10.0% of their annual covered salary, while employers are required to contribute 19.5% and 24.0% respectively for police officers and firefighters. A portion of the City's contribution is used to fund pension obligations with the remainder being used to fund healthcare benefits. The City's contributions to the OP&F Fund for the years ending December 31, 2010, 2009, and 2008 were $360,923, $380,855 and $384,118 for police and $424,088, $452,462 and $454,901 for firefighters, respectively, which were equal to the required contributions for each year.

NOTE 11 – POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (the "Ohio PERS")

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

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

NOTE 11 – POSTEMPLOYMENT BENEFITS (Continued)

A. Ohio Public Employees Retirement System (the "Ohio PERS") (Continued)

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

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in chapter 145 of the ORC.

Funding Policy - The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the Ohio PERS. A portion of each employer's contribution to the Ohio PERS is set aside for the funding of post retirement health care benefits. Employer Contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, local government employers contributed at a rate of 14% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14% of covered payroll for local government employers. Active members do not make contributions to OPEB plan.

The OPERS Postemployment Health Care Plan was established under, and is administered in accordance with Internal Revenue Code 401 (h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment Health Care benefits. The employer contribution allocated to health care for those in the traditional plan was 5.5% from January 1st 2010 to February 28th 2010 and 5.0% from March 1st 2010 to December 31st. For members of the combined plan the rate was 4.73% from January 1st to February 28th and 4.23% from March 1st to December 31st. The OPERS Board of Trustees is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's Contributions for health care to the OPERS for the years ending December 31,2010, 2009, and 2008 were $318,684, $396,343, and $479,454, respectively, which were equal to the required contributions for each year.

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

NOTE 11 – POSTEMPLOYMENT BENEFITS (Continued)

B. Ohio Police and Fire Fund ("OP&F")

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

OP&F provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

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

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

Funding Policy – The ORC provides for contribution requirements of the participating employers and of plan members to the OP&F. Participating Employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5% and 24.0% of covered payroll for police and fire employers, respectively. The ORC states the employer contribution may not exceed 19.5 % of covered payroll for police and 24% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

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

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the section 115 trust and the section 401(h) account as the employer contribution for retiree health care benefits. For 2010 the employer contribution allocated to the healthcare plan was 6.75% of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h). The OP&F Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected.

NOTE 11 – POSTEMPLOYMENT BENEFITS (Continued)

B. Ohio Police and Fire Fund ("OP&F") (Continued)

The City's Contributions for health care to the OP&F for the years ending December 31, 2010, 2009, and 2008, were $190,947, $201,492, and $203,357 for police and $165,742, $176,831, and $178,005 for firefighters, respectively, which were equal to the required contributions for each year.

NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

Long-term debt and other long-term obligations of the City at December 31, 2010 were as follows:

			December 31, 2009	Additions	(Reductions)	December 31, 2010	Within One Year
Business-Type Activities:							
Loans Payable:							
3.04%	Sewer Loan Payable	1993	$351,153	$0	($172,933)	$178,220	$178,220
2.79%	Sewer Loan Payable	1999	4,543,391	0	(378,022)	4,165,369	388,642
3.25%	Sewer Loan Payable	2010	0	1,917,785	(34,414)	1,883,371	70,515
	Total Loans Payable		4,894,544	1,917,785	(585,369)	6,226,960	637,377
Capital Leases			1,607,731	0	(93,504)	1,514,227	97,742
Landfill Liability			1,021,870	11,591	(39,594)	993,867	40,000
Compensated Absences			415,520	405,524	(415,520)	405,524	64,884
Total Business Type Activities			$7,939,665	$2,334,900	($1,133,987)	$9,140,578	$840,003
Governmental Activities Long-Term Debt:							
4.70 - 5.75%							
General Obligation Bond Payable		2000	$945,000	$0	($945,000)	$0	$0
General Obligation Bond Payable		2010	0	920,000	0	$920,000	70,000
Capital Leases Payable			1,589,814	0	(370,647)	1,219,167	363,131
Compensated Absences			1,601,668	1,693,036	(1,601,668)	1,693,036	204,205
Total Governmental Activities			$4,136,482	$2,613,036	($2,917,315)	$3,832,203	$637,336

NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

A. Principal and Interest Requirements

Principal and Interest requirements to retire long-term obligations outstanding at December 31, 2010 are as follows:

	General Obligation Bond		Sewer Loans Payable	
Years	Principal	Interest	Principal	Interest
2011	$70,000	$24,245	$637,377	$178,248
2012	75,000	20,700	472,387	160,934
2013	75,000	19,200	485,998	147,322
2014	100,000	17,450	500,003	133,317
2015	100,000	15,450	514,413	118,907
2016	100,000	13,200	529,240	104,080
2017-2021	400,000	24,475	2,120,253	293,104
2022-2026	0	0	536,683	119,099
2027-2030	0	0	430,606	28,440
Totals	$920,000	$134,720	$6,226,960	$1,283,451

B. General Obligation Bond

In 2000, the City issued $1,400,000 of general obligations bonds to fund street improvements in our Industrial park and to pay off our unfunded police and fire pension liability. The City received a discount from the Police and Fire Pension Fund for paying off the unfunded police and fire pension obligation. The City had an option to call in the bonds after June 1st of 2010 and after carefully evaluating the options decided to do so. The City then in a refunding issued $920,000 of new bonds at a lower rate for a 10-year period. The bonds mature at different times and rates. It is estimated that the debt refinance will save the City approximately $113,000 over the 10-year period.

C. Conduit Debt

On June 22, 2007, Xenia City Council approved the City to act as a conduit issuer of Legacy Village Healthcare Facilities, Inc. tax-exempt lease obligations to refund debt issued for the construction of an assisted living facility located within the City of Xenia. The City's involvement allowed Legacy Village to be given tax-exempt status thus making them eligible for a lower interest rate for financing.

A master lease-purchase and sub-lease agreement was executed in an amount not to exceed $2,500,000 by Fifth Third Bank as lessor, the City of Xenia as lessee, and Legacy Village Healthcare Facilities, Inc. as Sub lessee. The final amount of the conduit debt is $2,090,050. These lease obligations are payable solely from revenue sources provided by Legacy Village and does not pledge the full faith and credit of the City nor impact the City's debt limitations.

As of December 31, 2010, this is the only conduit debt outstanding.

NOTE 13 – LEASES

A. Capital Leases

Under capital leases the City has leases for a medic unit, a ladder truck, a fire pumper, a communication center, a building security system, an HVAC system, automated meter reading upgrades, Self Contained Breathing Apparatus, and an upgrade to the phone system. The cost of these capital leases are related to Governmental Activities capital assets with the exception of the automated meter reading project which can be attributed to the Business Activities. The related liabilities are included in amounts due within one year and amounts due in more than one year. The original cost of the assets acquired under capital lease was $4,401,252 and the book value at December 31, 2010 was $3,481,192. The following is a schedule of future minimum lease payments under the capital leases together with the present value of the net minimum lease payments as of December 31, 2010:

Year Ending December 31,	Governmental Activities	Business Type Activities
2011	$409,349	$164,515
2012	409,349	164,516
2013	257,428	164,516
2014	113,847	164,516
2015	93,350	164,516
2016-2020	46,675	822,577
2021-2022	0	329,031
Minimum Lease Payments	1,329,998	1,974,187
Less amount representing interest at the City's incremental borrowing rate of interest	(110,831)	(459,960)
Present value of minimum lease payments	$1,219,167	$1,514,227

B. Operating Leases

The City leases office space, machinery and equipment, janitorial and cleaning services and parking lots under operating agreements that expire at various dates through 2013. Payments on operating leases were $123,738 during 2010. The following is a schedule of future minimum rental payments of non-cancellable operating leases:

Year Ending December 31,	Amount
2011	53,897
2012	1,697
2013	848

NOTE 14 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

In 1991, the City stopped accepting waste at the City of Xenia Landfill. EPA required the City to place a final cover on the landfill site as well as perform certain maintenance and monitoring functions at the site for thirty years after closure. At December 31, 2010 the City's accrued liability (per GASB 18) for post-closure costs related to the closed City landfill is $993,867. These costs are funded by a component of the city Sanitation rate. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables.

NOTE 15 - RISK MANAGEMENT

The City of Xenia is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the City of Xenia participates in the Ohio Government Risk Management Plan. This program is a fully reinsured product that provides for 100% "transfer" of risk. Members do not retain or share any risk. There were no significant reductions in insurance coverage in any category of risk over the prior year. The amount of any settlements has not exceeded insurance coverage over the past three years.

NOTE 16 - CONTINGENCIES

The City is defendant in various court actions, but it is either covered by insurance or the amount involved is not material in relation to the financial statements.

The City participates in several federally assisted programs (principally Community Development Block Grants and Urban Development Action Grants) which are subject to program compliance audits by the grantors or their representatives. The grantor agencies, at their option, may perform economy and efficiency audits, program results audits or conduct monitoring visits. Such audits and visits could lead to reimbursement to the grantor agencies. Management believes such reimbursements, if any, would not be material.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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

Nonmajor Governmental Funds

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Recreation Special Fund
To account for specific recreation activities funded by fees.

Indigent Driver Alcohol Treatment Fund
To account for fine monies collected under DUI and driving under license suspension offenses cited under state law. The purpose of the fund is to provide funding for an indigent driver treatment program.

Law Enforcement and Education Fund
To account for fine monies collected under DUI offenses cited under state law. The purpose of the fund is to fund costs incurred while enforcing DUI laws and educate the public concerning DUI.

State Route Repair Fund
Required by State law to account for that portion of gasoline tax and motor vehicle license fees designated for maintenance of State highways within the City.

City Motor Vehicle License Tax Fund
To account for specific local street repairs approved by the City and funded by the permissive municipal motor vehicle license tax.

County Motor Vehicle License Tax Fund
To account for specific major street repairs approved by Greene County, Ohio and funded by the permissive County motor vehicle license tax.

Special Miscellaneous Improvements Fund
To account for revenues from lease of the Xenia Towne Square. Restricted by local ordinance for permanent improvements.

Tax Increment Equivalent Fund
To account for State payments in lieu of property taxes in the Urban Renewal Zone (Xenia Towne Square). Restricted by State law and local ordinance for improvements other than those directly benefiting the Urban Renewal zone.

(Continued)

Special Revenue Funds

911 Fund

To account for 911 surcharges related to wireless communications. Uses are restricted by state law to designing, upgrading, purchasing, leasing, programming, installing, testing, or maintaining various aspects of the communication center.

Law Enforcement Fund

To account for the proceeds from sales of contraband seized during arrests on felony charges.

Drug Law Enforcement Fund

To account for drug offenses, fines and bond forfeitures.

Municipal Court Victim Fund

To account for revenues and expenditures related to the special fee assessed and collected by the Court to provide funding for the Victim Advocate Program for Xenia Municipal Court.

Debt Service Fund

Debt Service Fund

This fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

Capital Projects Funds

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

Municipal Court Capital Improvements Fund

This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment associated with the municipal court. This fund was established during 1991.

Issue II Fund

This fund is used to account for revenues and expenditures related to Issue II money which is used for infrastructure projects funded and approved by the State of Ohio Public Works Commission. This fund was established during 1989.

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and cash equivalents	$ 760,937	$ 14,200	$ 172,548	$ 947,685
Investments	1,169,661	21,826	265,227	1,456,714
Receivables:				
Taxes, including interest, penalties and liens	39,000	78,785	0	117,785
Intergovernmental	450,566	0	0	450,566
Accounts	16,944	0	0	16,944
Accrued interest	7,236	149	1,947	9,332
Grants	39,935	0	0	39,935
Prepaid items	26,621	1,960	27,689	56,270
Total Assets	$ 2,510,900	$ 116,920	$ 467,411	$ 3,095,231
Liabilities:				
Accounts payable	$ 13,515	$ 0	$ 1,899	$ 15,414
Accrued payroll	13,140	0	0	13,140
Deferred revenue	466,112	78,819	440	545,371
Total Liabilities	492,767	78,819	2,339	573,925
Fund Balances:				
Reserved for:				
Encumbrances	44,962	0	56,264	101,226
Prepaid items	26,621	1,960	27,689	56,270
Debt service	0	36,141	0	36,141
Unreserved and undesignated in:				
Special revenue funds	1,946,550	0	0	1,946,550
Capital projects funds	0	0	381,119	381,119
Total Fund Balances	2,018,133	38,101	465,072	2,521,306
Total Liabilities and Funds Balances	$ 2,510,900	$ 116,920	$ 467,411	$ 3,095,231

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Other local taxes	$ 156,169	$ 69,012	$ 0	$ 225,181
State shared taxes and permits	249,467	15,764	0	265,231
Intergovernmental grants	175,569	0	227,093	402,662
Fines, costs, forfeitures, licenses and permits	247,101	0	93,466	340,567
Miscellaneous receipts and reimbursements, including interest	379,985	683	6,553	387,221
Total Revenue	1,208,291	85,459	327,112	1,620,862
Expenditures:				
Current:				
General government	455,844	0	0	455,844
Public safety	237,053	600	0	237,653
Highways and streets	56,246	41,586	0	97,832
Recreation	1,500	0	0	1,500
Capital outlay	405,435	0	146,108	551,543
Debt service:				
Principal retirement	21,450	43,550	21,363	86,363
Interest & fiscal charges	17,174	34,868	3,110	55,152
Total Expenditures	1,194,702	120,604	170,581	1,485,887
Excess (deficiency) of revenues over expenditures	13,589	(35,145)	156,531	134,975
Other financing sources (uses):				
Proceeds from refunding bond issue	298,656	621,344	0	920,000
Premium on refunded bond issue	0	7,531	0	7,531
Payment to refunded bond escrow account	(290,400)	(589,600)	0	(880,000)
Transfers in	379,775	0	0	379,775
Total other financing sources (uses)	388,031	39,275	0	427,306
Net change in fund balances	401,620	4,130	156,531	562,281
Fund Balances at Beginning of Year	1,616,513	33,971	308,541	1,959,025
Fund Balances End of Year	$ 2,018,133	$ 38,101	$ 465,072	$ 2,521,306

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	Recreation Special	Indigent Driver Alcohol Treatment	Law Enforcement and Education	State Route Repair	City Motor Vehicle License Tax
Assets:					
Cash and cash equivalents	$ 1,145	$ 127,723	$ 12,575	$ 48,590	$ 109,270
Investments	1,760	196,328	19,330	74,690	167,964
Receivables:					
Taxes, including interest, penalties and liens	0	0	0	0	0
Intergovernmental	0	0	0	41,257	92,050
Accounts	0	4,632	0	0	0
Accrued interest	0	1,389	155	484	831
Grants	0	0	0	0	0
Prepaid items	0	25,000	0	112	0
Total Assets	$ 2,905	$ 355,072	$ 32,060	$ 165,133	$ 370,115
Liabilities:					
Accounts payable	$ 0	$ 0	$ 75	$ 1,866	$ 0
Accrued payroll	0	0	0	0	0
Deferred revenue	0	314	35	25,585	61,526
Total Liabilities	0	314	110	27,451	61,526
Fund Balances:					
Reserved for:					
Encumbrances	0	0	3,576	11,586	0
Prepaid items	0	25,000	0	112	0
Unreserved and undesignated	2,905	329,758	28,374	125,984	308,589
Total Fund Balances	2,905	354,758	31,950	137,682	308,589
Total Liabilities and Funds Balances	$ 2,905	$ 355,072	$ 32,060	$ 165,133	$ 370,115

County Motor Vehicle License Tax	Special Miscellaneous Improvements	Tax Increment Equivalent	911 Fund	Law Enforcement	Drug Law Enforcement	Municipal Court Victim	Total Nonmajor Special Revenue Funds
$ 11,921	$ 33,281	$ 65,979	$ 143,874	$ 182,364	$ 15,928	$ 8,287	$ 760,937
18,324	51,159	101,418	221,153	280,316	24,484	12,735	1,169,661
0	0	39,000	0	0	0	0	39,000
317,259	0	0	0	0	0	0	450,566
0	0	0	12,312	0	0	0	16,944
417	0	0	1,484	2,251	172	53	7,236
0	0	0	0	760	0	39,175	39,935
0	0	0	0	0	0	1,509	26,621
$ 347,921	$ 84,440	$ 206,397	$ 378,823	$ 465,691	$ 40,584	$ 61,759	$ 2,510,900
$ 0	$ 0	$ 0	$ 0	$ 11,513	$ 0	$ 61	$ 13,515
0	1,691	0	2,787	749	0	7,913	13,140
317,353	0	39,000	335	508	39	21,417	466,112
317,353	1,691	39,000	3,122	12,770	39	29,391	492,767
14,712	0	0	0	14,733	0	355	44,962
0	0	0	0	0	0	1,509	26,621
15,856	82,749	167,397	375,701	438,188	40,545	30,504	1,946,550
30,568	82,749	167,397	375,701	452,921	40,545	32,368	2,018,133
$ 347,921	$ 84,440	$ 206,397	$ 378,823	$ 465,691	$ 40,584	$ 61,759	$ 2,510,900

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010

	Recreation Special	Indigent Driver Alcohol Treatment	Law Enforcement and Education	State Route Repair	City Motor Vehicle License Tax
Revenues:					
Other local taxes	$ 0	$ 0	$ 0	$ 0	$ 0
State shared taxes and permits	0	0	0	81,588	167,879
Intergovernmental grants	0	0	0	0	0
Fines, costs, forfeitures, licenses and permits	0	46,489	900	0	0
Miscellaneous receipts and reimbursements, including interest	1,495	4,553	600	1,702	3,054
Total Revenue	1,495	51,042	1,500	83,290	170,933
Expenditures:					
Current:					
General government	0	50,000	0	0	0
Public safety	0	0	10,724	0	0
Highways and streets	0	0	0	56,246	0
Recreation	1,500	0	0	0	0
Capital outlay	0	0	0	0	17,175
Debt service:					
Principal retirement	0	0	0	0	21,450
Interest & fiscal charges	0	0	0	0	17,174
Total Expenditures	1,500	50,000	10,724	56,246	55,799
Excess (deficiency) of revenues over expenditures	(5)	1,042	(9,224)	27,044	115,134
Other financing sources (uses):					
Proceeds from refunding bond issue	0	0	0	0	298,656
Payment to refunded bond escrow account	0	0	0	0	(290,400)
Transfers in	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	8,256
Net Change in Fund Balances	(5)	1,042	(9,224)	27,044	123,390
Fund Balances at Beginning of Year	2,910	353,716	41,174	110,638	185,199
Fund Balances End of Year	$ 2,905	$ 354,758	$ 31,950	$ 137,682	$ 308,589

County Motor Vehicle License Tax	Special Miscellaneous Improvements	Tax Increment Equivalent	911 Fund	Law Enforcement	Drug Law Enforcement	Municipal Court Victim	Total Nonmajor Special Revenue Funds
$ 0	$ 0	$ 156,169	$ 0	$ 0	$ 0	$ 0	$ 156,169
0	0	0	0	0	0	0	249,467
0	0	0	0	25,429	0	150,140	175,569
0	0	0	156,590	0	5,068	38,054	247,101
0	96,754	0	5,451	265,532	601	243	379,985
0	96,754	156,169	162,041	290,961	5,669	188,437	1,208,291
0	41,185	149,729	0	0	0	214,930	455,844
0	0	0	113,115	107,414	5,800	0	237,053
0	0	0	0	0	0	0	56,246
0	0	0	0	0	0	0	1,500
67,655	0	0	0	320,605	0	0	405,435
0	0	0	0	0	0	0	21,450
0	0	0	0	0	0	0	17,174
67,655	41,185	149,729	113,115	428,019	5,800	214,930	1,194,702
(67,655)	55,569	6,440	48,926	(137,058)	(131)	(26,493)	13,589
0	0	0	0	0	0	0	298,656
0	0	0	0	0	0	0	(290,400)
0	0	0	326,775	0	0	53,000	379,775
0	0	0	326,775	0	0	53,000	388,031
(67,655)	55,569	6,440	375,701	(137,058)	(131)	26,507	401,620
98,223	27,180	160,957	0	589,979	40,676	5,861	1,616,513
$ 30,568	$ 82,749	$ 167,397	$ 375,701	$ 452,921	$ 40,545	$ 32,368	$ 2,018,133

Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2010

	Municipal Court Capital Improvements	Issue II	Total Nonmajor Capital Projects Funds
Assets:			
Cash and cash equivalents	$ 172,187	$ 361	$ 172,548
Investments	264,673	554	265,227
Receivables:			
Accrued interest	1,947	0	1,947
Prepaid items	27,689	0	27,689
Total Assets	$ 466,496	$ 915	$ 467,411
Liabilities:			
Accounts payable	$ 1,899	$ 0	$ 1,899
Deferred revenue	440	0	440
Total Liabilities	2,339	0	2,339
Fund Balances:			
Reserved for:			
Encumbrances	31,429	24,835	56,264
Prepaid items	27,689	0	27,689
Unreserved and undesignated	405,039	(23,920)	381,119
Total Fund Balances	464,157	915	465,072
Total Liabilities and Funds Balances	$ 466,496	$ 915	$ 467,411

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010

	Municipal Court Capital Improvements	Issue II	Total Nonmajor Capital Projects Funds
Revenues:			
Intergovernmental grants	$ 0	$ 227,093	$ 227,093
Fines, costs, forfeitures, licenses and permits	93,466	0	93,466
Miscellaneous receipts and reimbursements, including interest	6,553	0	6,553
Total Revenue	100,019	227,093	327,112
Expenditures:			
Capital outlay	121,907	24,201	146,108
Debt service:			
Principal retirement	21,363	0	21,363
Interest & fiscal charges	3,110	0	3,110
Total Expenditures	146,380	24,201	170,581
Net change in fund balances	(46,361)	202,892	156,531
Fund Balances at Beginning of Year	510,518	(201,977)	308,541
Fund Balances End of Year	$ 464,157	$ 915	$ 465,072

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	$ 7,072,823	$ 7,072,823	$ 4,812,892	$ (2,259,931)
Other Local Taxes	1,230,660	1,230,660	1,205,225	(25,435)
State Shared Taxes and Permits	2,001,351	2,065,351	1,758,600	(306,751)
Intergovernmental Grants	157,167	157,167	165,716	8,549
Charges for Services	50,800	50,800	(44,106)	(94,906)
Fines, Costs, Forfeitures, Licenses and Permits	1,072,340	1,119,340	1,107,172	(12,168)
Miscellaneous Receipts and Reimbursments, Including Interest	391,103	423,703	349,486	(74,217)
Total Revenues	11,976,244	12,119,844	9,354,985	(2,764,859)
Expenditures:				
General Government:				
City Council and General Government:				
Personnel Services	32,389	32,389	32,075	314
General Operating Expenses	15,450	15,695	6,633	9,062
Contractual Services	129,332	133,936	111,948	21,988
Materials and Supplies	4,800	4,860	1,971	2,889
Contributions	63,866	67,826	67,826	0
Total City Council and General Government	245,837	254,706	220,453	34,253
Municipal Court:				
Personnel Services	1,290,409	1,290,409	1,265,585	24,824
General Operating Expenses	26,449	26,929	11,829	15,100
Contractual Services	168,394	186,916	164,473	22,443
Materials and Supplies	26,560	28,741	19,826	8,915
Contributions	52,621	52,621	26,416	26,205
Total Municipal Court	1,564,433	1,585,616	1,488,129	97,487
City Law Department:				
Personnel Services	137,811	137,811	134,282	3,529
General Operating Expenses	3,000	2,860	1,795	1,065
Contractual Services	15,874	18,875	15,243	3,632
Materials and Supplies	5,450	10,449	9,340	1,109
Total City Law Department	162,135	169,995	160,660	9,335

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
City Manager's Office:				
Personnel Services	90,505	97,105	96,788	317
General Operating Expenses	6,820	6,820	1,763	5,057
Contractual Services	5,898	6,880	5,370	1,510
Materials and Supplies	7,500	7,485	3,343	4,142
Total City Manager's Office	110,723	118,290	107,264	11,026
Personnel Office:				
Personnel Services	21,019	21,019	20,967	52
General Operating Expenses	4,405	520	432	88
Contractual Services	46,222	70,946	68,702	2,244
Materials and Supplies	8,200	5,922	5,109	813
Total Personnel Office	79,846	98,407	95,210	3,197
Finance Office:				
Personnel Services	74,124	74,124	73,750	374
General Operating Expenses	895	705	595	110
Contractual Services	56,580	57,032	51,424	5,608
Materials and Supplies	8,350	8,892	6,113	2,779
Total Finance Office	139,949	140,753	131,882	8,871
Income Tax:				
Personnel Services	245,978	249,278	248,092	1,186
General Operating Expenses	10,425	10,425	513	9,912
Contractual Services	61,663	69,462	58,813	10,649
Materials and Supplies	7,890	9,832	5,682	4,150
Total Income Tax	325,956	338,997	313,100	25,897
Municipal Building and General Services:				
Contractual Services	213,966	218,583	169,300	49,283
Materials and Supplies	4,700	4,700	3,358	1,342
Total Municipal Building and General Services	218,666	223,283	172,658	50,625

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Data Processing:				
Personnel Services	30,316	30,316	30,193	123
General Operating Expenses	3,000	500	41	459
Contractual Services	140,844	152,887	144,086	8,801
Materials and Supplies	23,700	15,782	14,678	1,104
Total Data Processing	197,860	199,485	188,998	10,487
Clerk of City Council:				
Personnel Services	23,313	23,313	21,524	1,789
General Operating Expenses	235	205	0	205
Contractual Services	26,221	25,689	22,497	3,192
Materials and Supplies	3,975	4,875	4,206	669
Total Clerk of City Council	53,744	54,082	48,227	5,855
Volunteer Program:				
General Operating Expenses	3,225	3,225	0	3,225
Contractual Services	550	550	0	550
Materials and Supplies	1,750	1,750	0	1,750
Total Volunteer Program	5,525	5,525	0	5,525
Public Affairs & CATV:				
Personnel Services	1,236	1,336	1,278	58
General Operating Expenses	1,300	1,325	1,323	2
Contractual Services	15,280	51,635	46,082	5,553
Materials and Supplies	6,000	3,460	0	3,460
Total Public Affairs & CATV	23,816	57,756	48,683	9,073
Total General Government	3,128,490	3,246,895	2,975,264	271,631
Public Safety:				
Civil Defense:				
Personnel Services	2,923	2,923	612	2,311
General Operating Expenses	700	500	457	43
Contractual Services	23,305	26,984	23,958	3,026
Materials and Supplies	500	1,800	1,800	0
Total Civil Defense	27,428	32,207	26,827	5,380

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineering:				
Personnel Services	52,501	53,901	53,764	137
General Operating Expenses	2,350	2,350	499	1,851
Contractual Services	95,387	98,160	80,277	17,883
Materials and Supplies	5,861	5,861	2,862	2,999
Total Engineering	156,099	160,272	137,402	22,870
Construction Inspection:				
Personnel Services	36,194	36,194	34,158	2,036
General Operating Expenses	1,400	1,400	310	1,090
Contractual Services	10,669	10,504	6,920	3,584
Materials and Supplies	3,200	3,390	1,501	1,889
Total Construction Inspection	51,463	51,488	42,889	8,599
Total Public Safety	234,990	243,967	207,118	36,849
Health:				
Property Maintenance:				
Personnel Services	29,400	29,550	29,474	76
General Operating Expenses	560	460	150	310
Contractual Services	37,486	37,715	18,459	19,256
Materials and Supplies	2,785	2,785	634	2,151
Total Health	70,231	70,510	48,717	21,793
Highways and Streets:				
Street Lighting:				
Contractual Services	303,000	304,934	294,778	10,156
Total Highways and Streets	303,000	304,934	294,778	10,156
Community Development:				
Neighborhood Services:				
Personnel Services	113,529	116,929	116,819	110
General Operating Expenses	1,050	750	111	639
Contractual Services	17,770	18,393	12,233	6,160
Materials and Supplies	2,437	2,305	1,408	897
Total Neighborhood Services	134,786	138,377	130,571	7,806

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Planning:				
Personnel Services	103,113	103,113	89,168	13,945
General Operating Expenses	3,659	3,409	2,640	769
Contractual Services	39,502	42,990	30,157	12,833
Materials and Supplies	2,680	2,060	763	1,297
Total Planning	148,954	151,572	122,728	28,844
Total Community Development	283,740	289,949	253,299	36,650
Recreation:				
Parks and Recreation:				
Personnel Services	8,330	12,630	12,572	58
Contractual Services	0	42	42	0
Total Parks and Recreation	8,330	12,672	12,614	58
Xenia Station:				
Contracual Services	15,363	17,073	15,515	1,558
Materials and Supplies	6,724	6,017	2,059	3,958
Total Xenia Station	22,087	23,090	17,574	5,516
Farmers Market:				
Contractual Services	3,100	3,100	80	3,020
Total Farmers Market	3,100	3,100	80	3,020
General Park Maintenance:				
Personnel Services	80,196	84,196	71,003	13,193
General Operating Expenses	400	911	911	0
Contractual Services	85,781	87,154	83,216	3,938
Materials and Supplies	31,800	31,675	14,721	16,954
Total General Park Maintenance	198,177	203,936	169,851	34,085
Total Recreation	231,694	242,798	200,119	42,679
Total Expenditures	4,252,145	4,399,053	3,979,295	419,758
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,724,099	7,720,791	5,375,690	(2,345,101)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds – General Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses):				
Transfers Out	(10,299,000)	(10,299,000)	(7,528,071)	2,770,929
Advances In	68,000	68,000	68,000	0
Total Other Financing Sources (Uses)	(10,231,000)	(10,231,000)	(7,460,071)	2,770,929
Net Change in Fund Balance	(2,506,901)	(2,510,209)	(2,084,381)	425,828
Fund Balance at Beginning of Year	2,545,928	2,545,928	2,545,928	0
Prior Year Encumbrances	131,820	131,820	131,820	0
Fund Balance at End of Year	$ 170,847	$ 167,539	$ 593,367	$ 425,828

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Special Revenue – State Gas and Vehicle License Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 970,000	$ 970,000	$ 996,440	$ 26,440
Charges for Services	4,000	4,000	1,030	(2,970)
Miscellaneous Receipts and Reimbursements, Including Interest	10,500	10,500	4,355	(6,145)
Total Revenues	984,500	984,500	1,001,825	17,325
Expenditures:				
Highways and Streets - Current:				
Personnel Services	744,180	744,180	689,375	54,805
General Operating	800	1,100	600	500
Contractual Services	205,408	206,463	143,442	63,021
Materials and Supplies	235,270	235,145	211,815	23,330
Total Expenditures	1,185,658	1,186,888	1,045,232	141,656
Excess (Deficiency) of Revenues Over (Under) Expenditures	(201,158)	(202,388)	(43,407)	158,981
Other Financing Sources (Uses):				
Transfers In	210,000	210,000	0	(210,000)
Total Other Financing Sources (Uses)	210,000	210,000	0	(210,000)
Net Change in Fund Balance	8,842	7,612	(43,407)	(51,019)
Fund Balance at Beginning of Year	91,894	91,894	91,894	0
Prior Year Encumbrances	21,622	21,622	21,622	0
Fund Balance at End of Year	$ 122,358	$ 121,128	$ 70,109	$ (51,019)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Special Revenue – Police and Fire Fund For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	$ 1,190,738	$ 1,190,738	$ 3,540,527	$ 2,349,789
Other Local Taxes	226,000	226,000	207,034	(18,966)
State Shared Taxes and Permits	56,365	56,365	49,264	(7,101)
Intergovernmental Grants	112,000	112,000	94,957	(17,043)
Charges for Services	1,670,950	1,600,950	1,585,130	(15,820)
Fines, Costs, Forfeitures, Licenses and Permits	5,600	5,600	12,211	6,611
Miscellaneous Receipts and Reimbursements, Including Interest	84,083	84,083	113,537	29,454
Total Revenues	3,345,736	3,275,736	5,602,660	2,326,924
Expenditures:				
Public Safety - Current:				
Personnel Services	9,433,773	9,434,023	9,019,166	414,857
General Operating	73,390	64,902	44,127	20,775
Contractual Services	960,301	974,316	742,459	231,857
Materials and Supplies	253,570	264,268	205,501	58,767
Total Public Safety	10,721,034	10,737,509	10,011,253	726,256
Capital Outlay:				
Capital Improvements	176,383	222,205	183,872	38,333
Debt Service:				
Principal Retirement	264,525	263,317	263,315	2
Interest and Fiscal Charges	43,760	44,968	44,967	1
Total Expenditures	11,205,702	11,267,999	10,503,407	764,592
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,859,966)	(7,992,263)	(4,900,747)	3,091,516
Other Financing Sources (Uses):				
Transfers In	9,650,000	9,650,000	7,132,296	(2,517,704)
Total Other Financing Sources (Uses)	9,650,000	9,650,000	7,132,296	(2,517,704)
Net Change in Fund Balance	1,790,034	1,657,737	2,231,549	573,812
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	$ 1,790,034	$ 1,657,737	$ 2,231,549	$ 573,812

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Major Funds - Capital Projects – Capital Improvements Fund For the Year Ended December 31, 2010

CAPITAL IMPROVEMENTS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 50,000	$ 50,000	$ 38,016	$ (11,984)
Intergovernmental Grants	1,692,702	1,692,702	496,338	(1,196,364)
Charges for Services	0	0	800	800
Miscellaneous Receipts and Reimbursements Including Interest	201,132	201,132	100,577	(100,555)
Total Revenues	1,943,834	1,943,834	635,731	(1,308,103)
Expenditures:				
Capital Outlay:				
Contractual Services	630,124	702,125	563,548	138,577
Materials and Supplies	90,000	90,000	19,502	70,498
Capital Improvements	2,051,077	2,063,618	1,420,521	643,097
Debt Service:				
Principal Retirement	86,241	85,972	85,969	3
Interest and Fiscal Charges	12,248	12,517	12,516	1
Total Expenditures	2,869,690	2,954,232	2,102,056	852,176
Excess (Deficiency) of Revenues Over (Under) Expenditures	(925,856)	(1,010,398)	(1,466,325)	(455,927)
Fund Balance at Beginning of Year	1,253,037	1,253,037	1,253,037	0
Prior Year Encumbrances	120,406	120,406	120,406	0
Fund Balance at End of Year	$ 447,587	$ 363,045	$ (92,882)	$ (455,927)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

RECREATION SPECIAL

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipts and Reimbursements, Including Interest	$ 0	$ 0	$ 1,500	$ 1,500
Total Revenues	0	0	1,500	1,500
Expenditures:				
Recreation - Current:				
Contractual Services	0	1,500	1,500	0
Total Expenditures	0	1,500	1,500	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(1,500)	0	1,500
Fund Balance at Beginning of Year	2,915	2,915	2,915	0
Fund Balance at End of Year	$ 2,915	$ 1,415	$ 2,915	$ 1,500

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

INDIGENT DRIVER ALCOHOL TREATMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 22,000	$ 22,000	$ 43,074	$ 21,074
Miscellaneous Receipts and Reimbursements, Including Interest	10,000	10,000	5,582	(4,418)
Total Revenues	32,000	32,000	48,656	16,656
Expenditures:				
Public Safety - Current:				
Contributions	50,000	50,000	50,000	0
Total Expenditures	50,000	50,000	50,000	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,000)	(18,000)	(1,344)	16,656
Fund Balance at Beginning of Year	325,366	325,366	325,366	0
Fund Balance at End of Year	$ 307,366	$ 307,366	$ 324,022	$ 16,656

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

LAW ENFORCEMENT AND EDUCATION

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 2,000	$ 2,000	$ 1,070	$ (930)
Miscellaneous Receipts and Reimbursments, Including Interest	1,200	1,200	705	(495)
Total Revenues	3,200	3,200	1,775	(1,425)
Expenditures:				
Public Safety - Current:				
Contractual Services	7,000	5,850	800	5,050
Materials and Supplies	7,000	8,150	7,250	900
Capital Outlay	10,000	10,000	6,250	3,750
Total Expenditures	24,000	24,000	14,300	9,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,800)	(20,800)	(12,525)	8,275
Fund Balance at Beginning of Year	40,867	40,867	40,867	0
Fund Balance at End of Year	$ 20,067	$ 20,067	$ 28,342	$ 8,275

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

STATE ROUTE REPAIR

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 80,000	$ 80,000	$ 80,792	$ 792
Miscellaneous Receipts and Reimbursements, Including Interest	2,200	2,200	1,969	(231)
Total Revenues	82,200	82,200	82,761	561
Expenditures:				
Highways and Streets - Current:				
Contractual Services	57,676	58,545	27,721	30,824
Materials and Supplies	83,300	83,300	40,317	42,983
Total Expenditures	140,976	141,845	68,038	73,807
Excess (Deficiency) of Revenues Over (Under) Expenditures	(58,776)	(59,645)	14,723	74,368
Fund Balance at Beginning of Year	59,787	59,787	59,787	0
Prior Year Encumbrances	35,757	35,757	35,757	0
Fund Balance at End of Year	$ 36,768	$ 35,899	$ 110,267	$ 74,368

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

CITY MOTOR VEHICLE LICENSE TAX

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 170,000	$ 170,000	$ 166,499	$ (3,501)
Miscellaneous Receipts and Reimbursements, including Interest	4,000	4,000	46,544	42,544
Total Revenues	174,000	174,000	213,043	39,043
Expenditures:				
Highways and Streets - Current:				
Capital Outlay	150,000	150,000	0	150,000
Debt Service:				
Principal Retirement	21,450	311,850	311,850	0
Interest and Fiscal Charges	17,267	17,267	17,174	93
Total Expenditures	188,717	479,117	329,024	150,093
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,717)	(305,117)	(115,981)	189,136
Other Financing Sources (Uses):				
Sale of Bonds	0	290,400	298,656	8,256
Total Other Financing Sources (Uses)	0	290,400	298,656	8,256
Net Change in Fund Balance	(14,717)	(14,717)	182,675	197,392
Fund Balance at Beginning of Year	95,537	95,537	95,537	0
Fund Balance at End of Year	$ 80,820	$ 80,820	$ 278,212	$ 197,392

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

COUNTY MOTOR VEHICLE LICENSE TAX

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
State Shared Taxes and Permits	$ 97,972	$ 97,972	$ 97,972	$ 0
Miscellaneous Receipt and Reimbursements, Including Interest	67,120	67,120	9,632	(57,488)
Total Revenues	165,092	165,092	107,604	(57,488)
Expenditures:				
Highways and Streets - Current:				
Capital Outlay	0	24,123	24,123	0
Total Expenditures	0	24,123	24,123	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	165,092	140,969	83,481	(57,488)
Other Financing Sources (Uses):				
Advances Out	(68,000)	(68,000)	(68,000)	0
Total Other Financing Sources (Uses)	(68,000)	(68,000)	(68,000)	0
Net Change in Fund Balance	97,092	72,969	15,481	(57,488)
Fund Balance at Beginning of Year	(23,964)	(23,964)	(23,964)	0
Prior Year Encumbrances	24,123	24,123	24,123	0
Fund Balance at End of Year	$ 97,251	$ 73,128	$ 15,640	$ (57,488)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

SPECIAL MISCELLANEOUS IMPROVEMENTS

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous Receipts and Reimbursements, Including Interest	$ 97,000	$ 97,000	$ 97,000	$ 0
Total Revenues	97,000	97,000	97,000	0
Expenditures:				
General Government - Current:				
Personnel Services	42,714	42,714	38,277	4,437
Materials and Supplies	6,000	6,000	2,302	3,698
Total Expenditures	48,714	48,714	40,579	8,135
Excess (Deficiency) of Revenues Over (Under) Expenditures	48,286	48,286	56,421	8,135
Fund Balance at Beginning of Year	28,290	28,290	28,290	0
Prior Year Encumbrances	27	27	27	0
Fund Balance at End of Year	$ 76,603	$ 76,603	$ 84,738	$ 8,135

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

TAX INCREMENT EQUIVALENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 245,000	$ 245,000	$ 156,169	$ (88,831)
Total Revenues	245,000	245,000	156,169	(88,831)
Expenditures:				
General Government - Current:				
Contractual Services	149,500	149,500	149,435	65
Total Expenditures	149,500	149,500	149,435	65
Excess (Deficiency) of Revenues Over (Under) Expenditures	95,500	95,500	6,734	(88,766)
Fund Balance at Beginning of Year	161,254	161,254	161,254	0
Fund Balance at End of Year	$ 256,754	$ 256,754	$ 167,988	$ (88,766)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

911 FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 140,000	$ 140,000	$ 144,278	$ 4,278
Miscellaneous Receipts and Reimbursements, Including Interest	0	0	5,590	5,590
Total Revenues	140,000	140,000	149,868	9,868
Expenditures:				
Public Safety - Current:				
Personnel Services	111,290	111,290	110,328	962
Total Expenditures	111,290	111,290	110,328	962
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,710	28,710	39,540	10,830
Other Financing Sources (Uses):				
Transfers In	330,000	330,000	326,775	(3,225)
Total Other Financing Sources (Uses)	330,000	330,000	326,775	(3,225)
Net Change in Fund Balance	358,710	358,710	366,315	7,605
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	$ 358,710	$ 358,710	$ 366,315	$ 7,605

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

LAW ENFORCEMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 40,660	$ 40,660	$ 24,669	$ (15,991)
Miscellaneous Receipts and Reimbursements, Including Interest	176,151	176,151	267,583	91,432
Total Revenues	216,811	216,811	292,252	75,441
Expenditures:				
Public Safety - Current:				
Personnel Services	84,345	84,345	49,261	35,084
Contractual Services	40,000	75,760	39,754	36,006
Materials and Supplies	34,124	32,864	23,870	8,994
Capital Outlay	423,125	423,125	324,475	98,650
Total Expenditures	581,594	616,094	437,360	178,734
Excess (Deficiency) of Revenues Over (Under) Expenditures	(364,783)	(399,283)	(145,108)	254,175
Fund Balance at Beginning of Year	548,675	548,675	548,675	0
Prior Year Encumbrances	34,500	34,500	34,500	0
Fund Balance at End of Year	$ 218,392	$ 183,892	$ 438,067	$ 254,175

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

DRUG LAW ENFORCEMENT

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 16,000	$ 16,000	$ 5,068	$ (10,932)
Miscellaneous Receipts and Reimbursements, Including Interest	650	650	686	36
Total Revenues	16,650	16,650	5,754	(10,896)
Expenditures:				
Public Safety - Current:				
Contractual Services	16,000	16,000	0	16,000
Materials and Supplies	10,000	10,000	800	9,200
Refunds	14,631	14,631	0	14,631
Total Expenditures	40,631	40,631	800	39,831
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,981)	(23,981)	4,954	28,935
Fund Balance at Beginning of Year	35,601	35,601	35,601	0
Fund Balance at End of Year	$ 11,620	$ 11,620	$ 40,555	$ 28,935

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Special Revenue Funds For the Year Ended December 31, 2010

MUNICIPAL COURT VICTIM

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 121,051	$ 123,051	$ 139,610	$ 16,559
Fines, Costs, Forfeitures, Licenses and Permits	42,000	42,000	40,447	(1,553)
Miscellaneous Receipts and Reimbursements, Including Interest	300	300	325	25
Total Revenues	163,351	165,351	180,382	15,031
Expenditures:				
General Government - Current:				
Personnel Services	202,157	201,733	201,585	148
General Operating	2,300	1,055	0	1,055
Contractual Services	5,731	8,160	6,784	1,376
Materials and Supplies	2,000	7,866	7,357	509
Total Expenditures	212,188	218,814	215,726	3,088
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,837)	(53,463)	(35,344)	18,119
Other Financing Sources (Uses):				
Transfers In	53,000	53,000	53,000	0
Total Other Financing Sources (Uses)	53,000	53,000	53,000	0
Net Change in Fund Balance	4,163	(463)	17,656	18,119
Fund Balance at Beginning of Year	620	620	620	0
Prior Year Encumbrances	10	10	10	0
Fund Balance at End of Year	$ 4,793	$ 167	$ 18,286	$ 18,119

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Debt Service Fund For the Year Ended December 31, 2010

DEBT SERVICE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other Local Taxes	$ 76,000	$ 76,000	$ 69,012	$ (6,988)
State Shares Taxes and Permits	13,745	13,745	15,764	2,019
Miscellaneous Receipts and Reimbursements, Including Interest	900	900	772	(128)
Total Revenues	90,645	90,645	85,548	(5,097)
Expenditures:				
Public Safety:				
Police and Fire Pension				
Contractual Services	750	750	600	150
Total Public Safety	750	750	600	150
Highways and Streets:				
Streets				
Contractual Services	750	45,750	43,546	2,204
Total Highways and Streets	750	45,750	43,546	2,204
Debt Service:				
Principal Retirement	43,550	633,150	633,150	0
Interest and Fiscal Charges	35,057	35,057	34,868	189
Total Expenditures	80,107	714,707	712,164	2,543
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,538	(624,062)	(626,616)	(2,554)
Other Financing Sources (Uses):				
Proceeds from Sale of Bonds	0	629,600	628,875	(725)
Total Other Financing Sources (Uses)	0	629,600	628,875	(725)
Net Change in Fund Balance	10,538	5,538	2,259	(3,279)
Fund Balance at Beginning of Year	33,894	33,894	33,894	0
Fund Balance at End of Year	$ 44,432	$ 39,432	$ 36,153	$ (3,279)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Capital Projects Funds For the Year Ended December 31, 2010

MUNICIPAL COURT CAPITAL IMPROVEMENTS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines, Costs, Forfeitures, Licenses and Permits	$ 86,000	$ 86,000	$ 93,661	$ 7,661
Miscellaneous Receipts and Reimbursements, Including Interest	17,700	17,700	8,206	(9,494)
Total Revenues	103,700	103,700	101,867	(1,833)
Expenditures:				
Capital Outlay:				
Contractual Services	118,500	112,239	86,141	26,098
Materials and Supplies	11,625	21,625	14,619	7,006
Capital Improvements	67,530	77,855	56,913	20,942
Debt Service:				
Principal Retirement	21,433	21,366	21,363	3
Interest and Fiscal Charges	3,044	3,111	3,110	1
Total Expenditures	222,132	236,196	182,146	54,050
Excess (Deficiency) of Revenues Over (Under) Expenditures	(118,432)	(132,496)	(80,279)	52,217
Fund Balance at Beginning of Year	463,887	463,887	463,887	0
Prior Year Encumbrances	16,833	16,833	16,833	0
Fund Balance at End of Year	$ 362,288	$ 348,224	$ 400,441	$ 52,217

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Nonmajor Capital Projects Funds For the Year Ended December 31, 2010

ISSUE 2 FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Grants	$ 1,287,928	$ 1,287,928	$ 227,093	$ (1,060,835)
Total Revenues	1,287,928	1,287,928	227,093	(1,060,835)
Expenditures:				
Capital Outlay:				
Capital Improvements	1,036,000	1,287,928	251,928	1,036,000
Total Expenditures	1,036,000	1,287,928	251,928	1,036,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	251,928	0	(24,835)	(24,835)
Fund Balance at Beginning of Year	(251,010)	(251,010)	(251,010)	0
Prior Year Encumbrances	251,928	251,928	251,928	0
Fund Balance at End of Year	$ 252,846	$ 918	$ (23,917)	$ (24,835)

Nonmajor Enterprise Funds

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

Loan Fund

In 1983, the City assumed all assets, liabilities and loan commitments of Xenia Environmental Neighborhood Improvement Association, Inc. (X.E.N.I.A., Inc.). The City is collecting outstanding loans. Net income and loan repayments are used to finance an economic development project managed by the Xenia Economic Growth Corporation.

Parking Revenue Fund

To account for parking enforcement and the rental of parking lots owned by the City.

CDBG and UDAG Revolving Loan Fund

To account for monies received from the federal government under Community Development Block Grant (CDBG) and Urban Development Action Grant (UDAG) programs. The monies are used for economic development loans. Net income and loan repayments are used for similar economic development activities.

Housing Rehabilitation Loan Fund

To account for monies received from the federal government under Community Development Block Grant program. The monies are used for housing rehabilitation mortgage grants and low interest loans, net income and loan repayments will be used for similar activities.

Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2010

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan	Housing Rehabilitation Loan	Total Nonmajor Enterprise Funds
Assets:					
Current Assets:					
Cash and cash equivalents	$ 9,239	$ 1,279	$ 25,001	$ 151,081	$ 186,600
Investments	14,201	1,964	38,428	232,230	286,823
Receivables:					
Loans	0	0	0	10,975	10,975
Accrued interest	106	0	238	1,650	1,994
Grants	0	0	75,521	26,609	102,130
Prepaid items	143	251	0	0	394
Total Current Assets	23,689	3,494	139,188	422,545	588,916
Noncurrent Assets:					
Unrestricted:					
Loans receivable (net of current)	0	0	46,303	377,163	423,466
Capital Assets (net of accumulated depreciation)	0	97,810	34,396	21,905	154,111
Total Noncurrent Assets	0	97,810	80,699	399,068	577,577
Total Assets	$ 23,689	$ 101,304	$ 219,887	$ 821,613	$ 1,166,493
Liabilities:					
Current Liabilities:					
Accounts payable	$ 0	$ 0	$ 0	$ 14,268	$ 14,268
Accrued payroll	141	2,867	0	163	3,171
Compensated Absences	51	1,448	0	105	1,604
Total Current Liabilities	192	4,315	0	14,536	19,043
Noncurrent Liabilities					
Compensated Absences	269	7,603	0	550	8,422
Total Noncurrent Liabilities	269	7,603	0	550	8,422
Total Liabilities	461	11,918	0	15,086	27,465
Net Assets:					
Invested in Capital Assets, net of debt	0	97,810	34,396	21,905	154,111
Unrestricted	23,228	(8,424)	185,491	784,622	984,917
Total Net Assets	$ 23,228	$ 89,386	$ 219,887	$ 806,527	$ 1,139,028

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2010

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan	Housing Rehabilitation Loan	Total Nonmajor Enterprise Funds
Operating revenues:					
Charges for services	$ 0	$ 54,350	$ 0	$ 99	$ 54,449
Operating expenses:					
Personnel services	3,284	64,626	0	4,003	71,913
General operating	0	0	2,252	0	2,252
Contractual services	476	4,435	22,370	83,903	111,184
Materials and supplies	0	1,695	2,201	0	3,896
Non-governmental	0	0	29,753	24,487	54,240
Total expenses	3,760	70,756	56,576	112,393	243,485
Operating income (loss)	(3,760)	(16,406)	(56,576)	(112,294)	(189,036)
Non-operating revenues:					
Interest revenue	349	6	805	4,919	6,079
Intergovernmental	0	0	98,565	107,114	205,679
Total Non-operating revenue	349	6	99,370	112,033	211,758
Income (loss) before operating transfers	(3,411)	(16,400)	42,794	(261)	22,722
Transfers					
Transfers in	0	16,000	0	0	16,000
Transfers out	0	0	(15,310)	0	(15,310)
Total Transfers and Contributions	0	16,000	(15,310)	0	690
Change in Net Assets	(3,411)	(400)	27,484	(261)	23,412
Net assets, beginning of year, as restated	26,639	89,786	192,403	806,788	1,115,616
Net assets, end of year	$ 23,228	$ 89,386	$ 219,887	$ 806,527	$ 1,139,028

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2010

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan
Cash Flows from Operating Activities:			
Cash Received from Customers	$0	$54,351	$0
Cash Payments for Goods and Services	(434)	(12,844)	(48,858)
Cash Payments to Employees	(3,255)	(63,393)	0
Net Cash Used by Operating Activities	(3,689)	(21,886)	(48,858)
Cash Flows from Noncapital Financing Activities:			
Transfers In from Other Funds	0	16,000	0
Net Cash Provided (Used) by Noncapital Financing Activities	0	16,000	0
Cash Flows from Capital and Related Financing Activities:			
Intergovernmental Grants	0	0	113,000
Acquisition and Construction of Assets	0	0	(49,706)
Net Cash Provided by Capital and Related Financing Activities	0	0	63,294
Cash Flows from Investing Activities:			
Sale of Investments	6,613	5,160	0
Purchase of Investments	0	0	(1,253)
Receipts of Interest	440	0	1,305
Net Cash Provided by Investing Activities	7,053	5,160	52
Net Increase (Decrease) in Cash and Cash Equivalents	3,364	(726)	14,488
Cash and Cash Equivalents at Beginning of Year	5,875	2,005	10,513
Cash and Cash Equivalents at End of Year	$9,239	$1,279	$25,001

Housing Rehabilitation Loan	Total Other Enterprise Funds
$2,792	$57,143
(69,635)	(131,771)
(3,977)	(70,625)
(70,820)	(145,253)
0	16,000
0	16,000
80,505	193,505
(21,905)	(71,611)
58,600	121,894
70,965	82,738
0	(1,253)
6,719	8,464
77,684	89,949
65,464	82,590
85,617	104,010
$151,081	$186,600

(Continued)

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2010

	Loan	Parking Revenue	CDBG and UDAG Revolving Loan
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:			
Operating Loss	($3,760)	($16,406)	($56,576)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:			
Changes in Assets and Liabilities:			
Decrease in Principal Receivable	0	0	7,718
Decrease in Prepaid Items	42	53	0
Increase (Decrease) in Accounts Payable	0	(6,766)	0
Increase in Accrued Payroll	23	322	0
Increase in Compensated Absences Payable	6	911	0
Total Adjustments	71	(5,480)	7,718
Net Cash Used by Operating Activities	($3,689)	($21,886)	($48,858)

Housing Rehabilitation Loan	Total Other Enterprise Funds
($112,294)	($189,036)
27,180	34,898
0	95
14,268	7,502
19	364
7	924
41,474	43,783
($70,820)	($145,253)

Internal Service Funds

These funds are used to account for the financing of goods or services provided by one department to other departments of the City, on a cost-reimbursement basis.

Utility Billing Fund

To account for utility billing services provided to the water, sewer and sanitation enterprise funds of the City.

City Garage Fund

To account for the monies received from other departments to cover the cost of servicing the vehicles of the City departments.

Combining Statement of Net Assets
Internal Service Funds
December 31, 2010

	Utility Billing	City Garage	Total Internal Service Funds
Assets:			
Current Assets:			
Cash and cash equivalents	$ 35,553	$ 18,870	$ 54,423
Investments	54,652	29,005	83,657
Receivables:			
Accounts	8,846	5,470	14,316
Inventories	0	54,829	54,829
Prepaid items	519	3,316	3,835
Total Current Assets	99,570	111,490	211,060
Noncurrent Assets:			
Unrestricted:			
Capital Assets (net of accumulated depreciation)	20,081	33,954	54,035
Total Noncurrent Assets	20,081	33,954	54,035
Total Assets	119,651	145,444	265,095
Liabilities:			
Current Liabilities:			
Accounts payable	8,183	31,916	40,099
Accrued payroll	0	6,325	6,325
Interfund payable	0	36,056	36,056
Compensated Absences	0	4,164	4,164
Total Current Liabilities	8,183	78,461	86,644
Noncurrent Liabilities			
Compensated Absences	0	21,861	21,861
Total Noncurrent Liabilities	0	21,861	21,861
Total Liabilities	8,183	100,322	108,505
Net Assets:			
Invested in Capital Assets, net of debt	20,081	33,954	54,035
Unrestricted	91,387	11,168	102,555
Total Net Assets	$ 111,468	$ 45,122	$ 156,590

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2010

	Utility Billing	City Garage	Total Internal Service Funds
Operating revenues:			
Charges for services	$ 173,686	$ 622,042	$ 795,728
Operating expenses:			
Personnel services	0	155,829	155,829
General operating	1,099	1,126	2,225
Contractual services	90,886	110,570	201,456
Materials and supplies	6,368	366,278	372,646
Depreciation	0	2,102	2,102
Non-governmental	238	42	280
Total expenses	98,591	635,947	734,538
Operating income (loss)	75,095	(13,905)	61,190
Non-operating revenues:			
Other	0	1,575	1,575
Total Non-operating revenue	0	1,575	1,575
Change in Net Assets	75,095	(12,330)	62,765
Net assets, beginning of year	36,373	57,452	93,825
Net assets, end of year	$ 111,468	$ 45,122	$ 156,590

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2010

	Utility Billing	City Garage	Totals
Cash Flows from Operating Activities:			
Cash Received from Interfund Services Provided	$164,840	$621,380	$786,220
Cash Payments for Goods and Services	(97,700)	(481,139)	(578,839)
Cash Payments to Employees	0	(161,053)	(161,053)
Net Cash Provided (Used) by Operating Activities	67,140	(20,812)	46,328
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Assets	(20,081)	0	(20,081)
Net Cash Provided (Used) by Capital and Related Financing Activities	(20,081)	0	(20,081)
Cash Flows from Investing Activities:			
Sale of Investments	0	24,573	24,573
Purchase of Investments	(21,043)	0	(21,043)
Net Cash Provided (Used) by Investing Activities	(21,043)	24,573	3,530
Net Increase in Cash and Cash Equivalents	26,016	3,761	29,777
Cash and Cash Equivalents at Beginning of Year	9,537	15,109	24,646
Cash and Cash Equivalents at End of Year	$35,553	$18,870	$54,423
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$75,095	($13,905)	$61,190
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	0	2,102	2,102
Income - Other Nonoperating	239	1,616	1,855
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(8,846)	(2,237)	(11,083)
Increase in Prepaid Items	(353)	(750)	(1,103)
Increase in Inventory	0	(8,790)	(8,790)
Increase in Accounts Payable	1,005	6,376	7,381
Increase in Accrued Payroll	0	906	906
Decrease in Compensated Absences	0	(6,130)	(6,130)
Total Adjustments	(7,955)	(6,907)	(14,862)
Net Cash Provided (Used) by Operating Activities	$67,140	($20,812)	$46,328

Fiduciary Funds

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

Agency Funds

Municipal Court – Traffic and Criminal Funds

The Municipal Court is considered part of the reporting entity of the City. The Court handles traffic, criminal, civil and small claims cases for the City of Xenia and certain other cities and townships in Greene County. An elected judge appoints the Clerk of Courts who deposits and controls undistributed receipts (principally posted bonds). The City, however, controls the fiscal operations of the Court, reviews and approves budget requests and amendments, provides space and owns all property used by the Court. The general fund includes Court operations which are required by Ohio law to be paid by the City; the agency fund includes undistributed receipts held for entities and individuals outside the City's reporting entity.

Municipal Court – Civil and Small Claims Funds

The Municipal Court is considered part of the reporting entity of the City. The Court handles traffic, criminal, civil and small claims cases for the City of Xenia and certain other cities and townships in Greene County. An elected judge appoints the Clerk of Courts who deposits and controls undistributed receipts (principally posted bonds). The City, however, controls the fiscal operations of the Court, reviews and approves budget requests and amendments, provides space and owns all property used by the Court. The general fund includes Court operations which are required by Ohio law to be paid by the City; the agency fund includes undistributed receipts held for entities and individuals outside the City's reporting entity.

Imprest Cash Fund

To account for petty cash.

Insurance Deposit Fund

This fund is used to account for assets held by the City for citizens to ensure that fire damaged property is cleaned up. The authority for this is found in Section 3929.86(D) of the Ohio Revised Code.

Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2010

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
Municipal Court - Traffic and Criminal:				
Assets:				
Cash and Cash Equivalents	$195,181	$1,185,366	($1,210,143)	$170,404
Total Assets	$195,181	$1,185,366	($1,210,143)	$170,404
Liabilities:				
Accounts Payable	$78,865	$842,174	($863,958)	$57,081
Restricted Deposits	116,316	343,192	(346,185)	113,323
Total Liabilities	$195,181	$1,185,366	($1,210,143)	$170,404
Municipal Court - Civil and Small Claims:				
Assets:				
Cash and Cash Equivalents	$8,535	$732,350	($731,702)	$9,183
Total Assets	$8,535	$732,350	($731,702)	$9,183
Liabilities:				
Accounts Payable	$6,224	$730,917	($729,269)	$7,872
Restricted Deposits	2,311	1,432	(2,432)	1,311
Total Liabilities	$8,535	$732,349	($731,701)	$9,183
Imprest Cash:				
Assets:				
Cash and Cash Equivalents	$2,000	$0	$0	$2,000
Total Assets	$2,000	$0	$0	$2,000
Liabilities:				
Restricted Deposits	$2,000	$0	$0	$2,000
Total Liabilities	$2,000	$0	$0	$2,000
Insurance Deposit:				
Assets:				
Cash and Cash Equivalents	$0	$12,020	($12,020)	$0
Total Assets	$0	$12,020	($12,020)	$0
Liabilities:				
Restricted Deposits	$0	$12,020	($12,020)	$0
Total Liabilities	$0	$12,020	($12,020)	$0
Totals - All Agency Funds:				
Assets:				
Cash and Cash Equivalents	$205,716	$1,929,736	($1,953,865)	$181,587
Total Assets	$205,716	$1,929,736	($1,953,865)	$181,587
Liabilities:				
Accounts Payable	$85,089	$1,573,091	($1,593,227)	$64,953
Restricted Deposits	120,627	356,644	(360,637)	116,634
Total Liabilities	$205,716	$1,929,735	($1,953,864)	$181,587

Capital Assets Used In The Operation Of Governmental Funds

Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
December 31, 2010

Capital Assets:		
Land	$	16,220,607
Contruction in Progress		685,664
Subtotal - Non-depreciable Assets		16,906,271
Land Improvements		1,343,845
Building and Improvements		6,741,464
Machinery and Equipment		8,229,976
Infrastructure		15,247,920
Subtotal - Depreciable Assets net of Depreciation		31,563,205
Total Capital Assets	$	48,469,476
Investment in Capital Assets by Source:		
Capital Projects Funds:		
Various Revenue Sources - (Pre-1983 Assets)	$	8,715,714
General Revenues		37,961,006
Special Revenue Funds		1,107,092
Total Capital Assets		47,783,812
Construction in Progress		685,664
Total Investment in Capital Assets	$	48,469,476

Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2010

Function and Activity	Land	Land Improvements	Buildings
General Government:			
Municipal Court	$ 156,550	$ 0	$ 18,052
Law Director	0	0	0
Finance	0	0	0
Income Tax	0	0	0
Municipal Building and General Services	102,580	0	2,786,097
Data Processing	0	0	0
Total General Government	259,130	0	2,804,149
Public Safety:			
Police	0	0	532,780
Fire	59,540	17,479	700,778
Homeland Security/Risk Management	0	0	0
Construction Inspection	0	0	0
Engineering	0	0	0
Total Public Safety	59,540	17,479	1,233,558
City Wide:			
Health	0	0	0
Highways and Streets	12,174,397	309,791	91,818
Community Development	2,634,940	16,963	510,169
Recreation	844,230	899,138	1,022,258
Sewer Service	0	0	0
Sanitation Service	234,010	0	0
Garage	14,360	100,474	1,079,512
Total City Wide	15,901,937	1,326,366	2,703,757
Total Capital Assets	16,220,607	1,343,845	6,741,464
Less: Accumulated Depreciation	0	(708,299)	(2,676,570)
Net Capital Assets	$ 16,220,607	$ 635,546	$ 4,064,894
Construction in Progress			
Total Capital Assets			

Machinery and Equipment	Infratructure	Total
$ 253,636	$ 0	$ 428,238
7,999	0	7,999
202,460	0	202,460
12,633	0	12,633
307,315	0	3,195,992
476,511	0	476,511
1,260,554	0	4,323,833
1,229,937	0	1,762,717
3,376,104	0	4,153,901
127,433	0	127,433
34,508	0	34,508
21,375	0	21,375
4,789,357	0	6,099,934
14,046	0	14,046
1,372,498	15,222,920	29,171,424
22,142	0	3,184,214
631,501	25,000	3,422,127
9,851	0	9,851
0	0	234,010
130,027	0	1,324,373
2,180,065	15,247,920	37,360,045
8,229,976	15,247,920	47,783,812
(4,306,389)	(5,584,932)	(13,276,190)
$ 3,923,587	$ 9,662,988	34,507,622
		685,664
		$ 35,193,286

Capital Assets Used in the Operation of Governmental Funds Schedule Changes by Function and Activity For Year Ended December 31, 2010

Function and Activity	December 31, 2009	Additions	Deductions	December 31, 2010
General Government:				
Municipal Court	$410,285	$25,053	($7,100)	$428,238
Law Director	7,999	0	0	7,999
Finance	202,460	0	0	202,460
Income Tax	12,633	0	0	12,633
Municipal Building and General Services	3,190,047	5,945	0	3,195,992
Data Processing	470,386	6,125	0	476,511
Total General Government	4,293,810	37,123	(7,100)	4,323,833
Public Safety:				
Police	1,909,242	307,283	(453,808)	1,762,717
Fire	4,153,901	0	0	4,153,901
Homeland Security/Risk Management	127,433	0	0	127,433
Construction Inspection	34,508	0	0	34,508
Engineering	21,375	0	0	21,375
Total Public Safety	6,246,459	307,283	(453,808)	6,099,934
City Wide:				
Health	14,046	0	0	14,046
Highways and Streets	29,076,321	305,736	(210,633)	29,171,424
Community Development	3,184,214	0	0	3,184,214
Recreation	3,484,368	15,310	(77,551)	3,422,127
Sewer Service	9,851	0	0	9,851
Sanitation Service	234,010	0	0	234,010
Garage	1,349,760	9,330	(34,717)	1,324,373
Total City Wide	37,352,570	330,376	(322,901)	37,360,045
Total Capital Assets	47,892,839	674,782	(783,809)	47,783,812
Less: Accumulated Depreciation	(12,919,945)	(1,067,474)	711,229	(13,276,190)
Net Capital Assets	34,972,894	(392,692)	(72,580)	34,507,622
Construction in Progress	273,106	491,461	(78,903)	685,664
Total Capital Assets	$35,246,000	$98,769	($151,483)	$35,193,286

Statistical Section

XENIA, OHIO

18 03

CITY OF HOSPITALITY

STATISTICAL TABLES

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

Contents

Financial Trends S 2 – S 11

These schedules contain trend information to help the reader understand how the City's financial position has changed over time.

Revenue Capacity S 12 – S 15

These schedules contain information to help the reader understand and assess the factors affecting the City's ability to generate its most significant local revenue sources, the income tax.

Debt Capacity S 16 – S 23

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Economic and Demographic Information S 24 – S 27

These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

Operating Information S 28 – S 37

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources Note:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

City of Xenia

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

	2002	2003	2004	2005
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	$11,480,035	$33,083,163	$33,210,938	$34,165,799
Restricted	5,794,172	3,748,091	7,174,753	4,210,533
Unrestricted	2,098,432	3,694,525	946,718	4,303,901
Total Governmental Activities Net Assets	$19,372,639	$40,525,779	$41,332,409	$42,680,233
Business-type Activities:				
Invested in Capital Assets, Net of Related Debt	$14,970,070	$14,518,147	$14,640,414	$14,508,761
Restricted	0	0	0	0
Unrestricted	4,477,597	4,205,604	4,738,569	5,292,909
Total Business-type Activities Net Assets	$19,447,667	$18,723,751	$19,378,983	$19,801,670
Primary Government:				
Invested in Capital Assets, Net of Related Debt	$26,450,105	$47,601,310	$47,851,352	$48,674,560
Restricted	5,794,172	3,748,091	7,174,753	4,210,533
Unrestricted	6,576,029	7,900,129	5,685,287	9,596,810
Total Primary Government Net Assets	$38,820,306	$59,249,530	$60,711,392	$62,481,903

Source: City Finance Director's Office

2006	2007	2008	2009	2010
$35,169,467	$29,833,471	$31,133,709	$32,711,191	$33,054,119
4,946,554	5,272,948	5,630,788	4,179,524	6,100,965
4,307,135	3,872,527	3,792,172	3,933,236	2,692,145
$44,423,156	$38,978,946	$40,556,669	$40,823,951	$41,847,229
$14,955,202	$19,755,819	$21,529,277	$21,442,195	$21,637,865
0	0	0	0	178,266
5,538,677	6,502,716	7,409,830	7,538,994	9,830,432
$20,493,879	$26,258,535	$28,939,107	$28,981,189	$31,646,563
$50,124,669	$49,589,290	$52,662,986	$54,153,386	$54,691,984
4,946,554	5,272,948	5,630,788	4,179,524	6,279,231
9,845,812	10,375,243	11,202,002	11,472,230	12,522,577
$64,917,035	$65,237,481	$69,495,776	$69,805,140	$73,493,792

City of Xenia

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

	2002	2003	2004
Expenses			
Governmental Activities:			
General Government	$3,107,951	$3,454,462	$3,275,929
Public Safety	9,990,485	9,937,145	9,902,921
Health	43,564	71,091	54,859
Highways and Streets	1,537,488	1,892,865	2,065,965
Community Development	279,349	319,046	284,235
Recreation	541,558	554,594	461,068
Interest and Fiscal Charges	84,862	98,125	99,891
Total Governmental Activities Expenses	15,585,257	16,327,328	16,144,868
Business-type Activities:			
Water	2,486,774	2,463,686	2,429,236
Sewer	3,472,553	3,543,124	3,375,684
Sanitation	1,423,249	1,448,341	1,428,649
Storm Water	0	0	0
Other Enterprise Funds	413,014	470,153	167,506
Total Business-type Activities Expenses	7,795,590	7,925,304	7,401,075
Total Primary Government Expenses	$23,380,847	$24,252,632	$23,545,943
Program Revenues			
Governmental Activities:			
Charges for Services			
General Government	$1,386,171	$1,382,825	$1,481,682
Public Safety	935,454	1,604,231	1,539,810
Health	40,931	26,160	26,096
Highways and Streets	3,312	1,918	50
Community Development	25,159	25,445	22,161
Recreation	35,831	23,287	19,269
Operating Grants and Contributions	406,583	261,262	272,929
Capital Grants and Contributions	1,989,900	422,765	570,813
Total Governmental Activities Program Revenues	4,823,341	3,747,893	3,932,810

2005	2006	2007	2008	2009	2010
$3,420,815	$3,591,944	$3,609,339	$3,913,536	$3,474,135	$3,577,856
10,011,879	10,948,875	11,119,299	11,372,519	11,984,216	11,311,480
99,731	66,181	63,718	67,910	54,605	306,963
1,392,686	1,854,523	2,284,521	2,054,733	1,952,667	1,801,149
250,539	305,886	345,551	360,443	285,954	247,659
350,140	453,440	521,131	481,111	406,396	284,934
100,015	132,606	134,336	129,250	126,203	104,977
15,625,805	17,353,455	18,077,895	18,379,502	18,284,176	17,635,018
2,527,636	2,700,478	2,688,400	2,845,241	3,110,764	2,980,976
3,626,868	3,769,874	3,968,134	4,187,892	4,191,056	3,883,632
1,451,826	1,555,636	1,711,596	1,643,058	1,644,491	1,577,458
0	0	140,479	164,575	187,640	277,359
525,029	162,529	330,293	385,728	596,196	243,485
8,131,359	8,188,517	8,838,902	9,226,494	9,730,147	8,962,910
$23,757,164	$25,541,972	$26,916,797	$27,605,996	$28,014,323	$26,597,928
$1,472,029	$1,386,743	$1,365,697	$1,676,228	$1,359,765	$1,388,914
1,383,846	1,874,889	1,654,935	2,130,089	1,866,335	2,307,856
0	28,938	27,585	18,740	8,589	19,302
550	6,030	1,040	9,060	4,282	9,337
32,933	29,769	29,384	22,098	19,191	30,452
36,961	25,613	28,957	30,761	20,625	8,914
231,267	233,068	266,159	442,322	253,541	459,403
593,807	1,106,413	533,226	993,095	744,718	1,098,518
3,751,393	4,691,463	3,906,983	5,322,393	4,277,046	5,322,696

(continued)

City of Xenia

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

	2002	2003	2004
Business-type Activities:			
Charges for Services			
Water	2,183,911	2,247,479	2,477,131
Sewer	3,071,346	2,984,362	3,235,225
Sanitation	1,445,382	1,464,831	1,525,558
Storm Water	0	0	0
Other Enterprise Funds	237,785	279,651	82,139
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	1,016,757	200,065	489,541
Total Business-type Activities Program Revenues	7,955,181	7,176,388	7,809,594
Total Primary Government Program Revenues	12,778,522	10,924,281	11,742,404
Net (Expense)/Revenue			
Governmental Activities	(10,761,916)	(12,579,435)	(12,212,058)
Business-type Activities	159,591	(748,916)	408,519
Total Primary Government Net (Expense)/Revenue	($10,602,325)	($13,328,351)	($11,803,539)
General Revenues and Other Changes in Net Assets			
Governmental Activities:			
Income Taxes	$7,594,854	$7,965,860	$7,911,246
Other Local Taxes	1,584,911	1,923,930	1,788,046
Motor Vehicle and Gas Tax	1,381,595	1,013,936	1,636,792
Shared Revenues	1,577,316	1,826,091	1,295,779
Investment Earnings	336,298	113,664	139,560
Miscellaneous	749,596	333,015	275,952
Transfers	(10,744)	(25,000)	0
Loss on Disposal of Capital Assets	(93,414)	0	0
Total Governmental Activities	13,120,412	13,151,496	13,047,375
Business-type Activities:			
Investment Earnings	0	0	0
Transfers	10,744	25,000	0
Loss on Disposal of Capital Assets	(11,266)	0	0
Total Business-type Activities	(522)	25,000	0
Total Primary Government	$13,119,890	$13,176,496	$13,047,375
Change in Net Assets			
Governmental Activities	$2,358,496	$572,061	$835,317
Business-type Activities	159,069	(723,916)	408,519
Total Primary Government Change in Net Assets	$2,517,565	($151,855)	$1,243,836

Source: City Finance Director's Office

2005	2006	2007	2008	2009	2010
2,652,204	2,789,112	3,219,234	3,145,639	3,425,277	3,455,602
3,511,327	3,536,850	4,114,935	4,100,610	4,090,886	4,958,089
1,525,059	1,682,091	1,763,401	1,850,488	1,774,993	1,917,987
0	0	131,161	149,908	144,933	319,870
68,235	83,130	91,956	119,189	87,633	60,528
1,370	0	0	36,459	0	422,209
626,408	846,543	353,157	2,494,773	418,589	205,679
8,384,603	8,937,726	9,673,844	11,897,066	9,942,311	11,339,964
12,135,996	13,629,189	13,580,827	17,219,459	14,219,357	16,662,660
(11,874,412)	(12,661,992)	(14,170,912)	(13,057,109)	(14,007,130)	(12,312,322)
253,244	749,209	834,942	2,670,572	212,164	2,377,054
($11,621,168)	($11,912,783)	($13,335,970)	($10,386,537)	($13,794,966)	($9,935,268)
$8,240,773	$8,604,274	$8,786,104	$8,848,826	$8,318,554	$8,272,340
1,351,473	1,814,053	1,619,664	2,106,148	1,899,658	1,621,492
1,417,159	1,287,033	1,369,889	1,445,405	1,163,541	1,459,124
1,878,121	2,185,128	1,994,721	1,608,619	2,048,476	1,755,690
120,947	261,523	402,797	294,596	264,225	80,055
288,763	302,904	302,915	341,238	409,876	209,174
(75,000)	(50,000)	(5,583,398)	(10,000)	170,082	(62,275)
0	0	0	0	0	0
13,222,236	14,404,915	8,892,692	14,634,832	14,274,412	13,335,600
94,443	0	0	0	0	0
0	50,000	5,583,398	10,000	(170,082)	62,275
75,000	0	0	0	0	0
169,443	50,000	5,583,398	10,000	(170,082)	62,275
$13,391,679	$14,454,915	$14,476,090	$14,644,832	$14,104,330	$13,397,875
$1,347,824	$1,742,923	($5,278,220)	$1,577,723	$267,282	$1,023,278
422,687	799,209	6,418,340	2,680,572	42,082	2,439,329
$1,770,511	$2,542,132	$1,140,120	$4,258,295	$309,364	$3,462,607

City of Xenia

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

	2001	2002	2003	2004
General Fund				
Reserved	$187,791	$164,700	$236,573	$192,182
Unreserved	751,824	568,853	1,065,095	3,868,062
Total General Fund	939,615	733,553	1,301,668	4,060,244
All Other Governmental Funds				
Reserved	1,158,484	1,339,780	203,382	623,976
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	3,619,442	3,461,893	3,548,627	1,066,824
Capital Projects Funds	1,329,582	491,785	1,025,394	1,346,287
Total All Other Governmental Funds	6,107,508	5,293,458	4,777,403	3,037,087
Total Governmental Funds	$7,047,123	$6,027,011	$6,079,071	$7,097,331

Source: City Finance Director's Office

2005	2006	2007	2008	2009	2010
$222,249	$181,258	$255,520	$294,705	$213,890	$167,371
3,516,994	3,412,434	3,175,961	3,913,707	4,286,603	1,875,461
3,739,243	3,593,692	3,431,481	4,208,412	4,500,493	2,042,832
2,262,308	340,493	588,127	953,204	428,075	1,440,549
1,077,043	1,437,656	1,951,198	1,744,102	1,731,786	4,578,277
207,596	2,544,355	2,303,063	2,347,725	1,501,554	740,547
3,546,947	4,322,504	4,842,388	5,045,031	3,661,415	6,759,373
$7,286,190	$7,916,196	$8,273,869	$9,253,443	$8,161,908	$8,802,205

City of Xenia

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

	2001	2002	2003	2004
Revenues:				
Municipal Income Tax	$7,940,618	$7,682,250	$7,856,461	$8,016,918
Other Local Taxes	1,634,514	1,584,911	1,923,930	1,788,046
State Shared Taxes and Permits	3,166,475	3,194,270	2,796,154	2,961,220
Special Assessments	28,571	12,449	12,898	27,037
Intergovernmental Grants	724,365	1,043,448	1,043,078	241,506
Charges for Services	66,113	212,560	817,551	1,508,894
Fines, Costs, Forfeitures, Licenses and Permits	1,402,494	1,333,582	1,309,613	1,359,346
Miscellaneous Receipts and Reimbursements, including Interest	2,165,404	1,851,234	1,194,325	634,984
Total Revenue	17,128,554	16,914,704	16,954,010	16,537,951
Expenditures:				
Current:				
General Government	2,661,868	2,866,097	2,931,042	3,098,492
Public Safety	8,921,217	9,632,474	9,602,273	9,557,428
Health	66,533	42,132	70,285	53,237
Highways and Streets	1,418,896	1,486,189	1,439,115	1,337,651
Community Development	277,850	256,039	299,088	265,626
Recreation	500,504	483,618	470,294	376,688
Capital Outlay	1,622,266	2,948,807	2,663,250	798,494
Debt Service:				
Principal Retirement	78,249	107,247	216,484	190,537
Interest and Fiscal Charges	82,471	85,686	94,497	100,745
Total Expenditures	15,629,854	17,908,289	17,786,328	15,778,898
Excess (Deficiency) of Revenues Over Expenditures	1,498,700	(993,585)	(832,318)	759,053
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	175,050	0	902,170	158,579
General Obligation Bonds Issued	0	0	0	0
Transfers In	4,046,753	4,255,286	4,215,000	1,163,000
Transfers Out	(4,026,352)	(4,280,286)	(4,240,000)	(1,163,000)
Total Other Financing Sources (Uses)	195,451	(25,000)	877,170	158,579
Net Change in Fund Balance	$1,694,151	($1,018,585)	$44,852	$917,632
Debt Service as a Percentage of Noncapital Expenditures	1.16%	1.08%	2.05%	2.01%

Source: City Finance Director's Office

2005	2006	2007	2008	2009	2010
$8,158,020	$8,396,732	$8,764,208	$8,973,379	$8,418,354	$8,262,780
1,235,494	1,762,886	1,786,810	2,106,148	1,899,658	1,619,094
3,174,305	3,425,030	3,552,734	3,479,048	3,296,472	3,097,393
0	0	0	0	0	0
816,668	699,375	808,075	1,333,417	908,950	1,522,973
1,463,158	1,620,614	1,575,315	1,712,640	1,669,891	1,766,578
1,357,391	1,260,496	1,220,823	1,723,130	1,422,179	1,418,432
712,872	1,074,806	1,074,252	1,122,768	909,517	881,195
16,917,908	18,239,939	18,782,217	20,450,530	18,525,021	18,568,445
3,057,658	3,271,162	3,307,934	3,702,693	3,119,824	3,136,271
9,925,722	10,440,937	10,638,670	10,853,395	11,456,004	10,721,657
60,873	62,507	60,524	64,843	51,780	48,257
1,334,299	1,361,864	1,606,466	1,641,621	1,425,152	1,353,816
283,489	289,074	331,927	344,549	289,694	248,432
319,900	361,767	386,229	390,777	319,544	169,228
1,482,509	2,556,380	1,651,163	2,420,322	2,498,161	1,739,237
202,149	255,749	346,055	381,681	433,103	1,315,647
99,416	111,844	134,491	132,540	128,364	112,635
16,766,015	18,711,284	18,463,459	19,932,421	19,721,626	18,845,180
151,893	(471,345)	318,758	518,109	(1,196,605)	(276,735)
97,419	1,126,811	105,419	448,251	190,080	0
0	0	0	0	0	927,531
1,028,459	975,000	1,119,000	694,000	234,000	7,512,071
(1,103,459)	(1,025,000)	(1,200,121)	(704,000)	(247,000)	(7,528,071)
22,419	1,076,811	24,298	438,251	177,080	911,531
$174,312	$605,466	$343,056	$956,360	($1,019,525)	$634,796
2.07%	2.32%	2.72%	2.97%	3.25%	8.06%

City of Xenia

Income Tax Revenues by Source, Governmental Funds
Last Ten Years

Tax year	2001	2002	2003	2004
Income Tax Rate	1.75%	1.75%	1.75%	1.75%
Total Tax Collected	$9,616,613	$7,835,677	$7,775,946	$7,772,336
Income Tax Receipts				
Withholding	7,716,965	6,064,506	5,995,199	6,005,868
Percentage	80.25%	77.40%	77.10%	77.27%
Direct (Individual & Business)	1,899,648	1,771,171	1,780,747	1,766,468
Percentage	19.75%	22.60%	22.90%	22.73%

Note: Estimated Personal Income and Income Tax by Business Type is not available for any of these years.

Source: City Income Tax Department

2005	2006	2007	2008	2009	2010
1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
$8,144,456	$8,574,742	$7,996,915	$8,863,480	$8,263,057	$8,354,222
6,224,137	6,508,901	5,917,884	6,870,315	6,425,740	6,377,354
76.42%	75.91%	74.00%	77.51%	77.76%	76.34%
1,920,319	2,065,841	2,079,031	1,993,165	1,837,317	1,976,868
23.58%	24.09%	26.00%	22.49%	22.24%	23.66%

City of Xenia

Income Tax Collections
Current Year and Four Years Ago

	Calendar Year 2010			
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
$0 - $19,999	6,610	53.55%	$38,370,137	10.83%
20,000 - 49,999	3,227	26.15%	106,859,964	30.17%
50,000 - 74,999	1,306	10.58%	79,396,170	22.42%
75,000 - 99,999	661	5.36%	56,745,488	16.02%
Over 100,000	538	4.36%	72,821,668	20.56%
Total	12,342	100.00%	$354,193,427	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to the City of Xenia	$4,455,807
Taxes Credited to Other Municipalities	1,742,578
	$6,198,385

	Calendar Year 2006			
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
$0 - $19,999	5,917	51.04%	$35,455,795	10.67%
20,000 - 49,999	3,336	28.77%	110,233,208	33.17%
50,000 - 74,999	1,348	11.63%	82,289,203	24.76%
75,000 - 99,999	611	5.27%	52,181,447	15.70%
Over 100,000	382	3.29%	52,216,151	15.70%
Total	11,594	100.00%	$332,375,804	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to the City of Xenia	$5,024,998
Taxes Credited to Other Municipalities	1,622,518
	$6,647,516

Source: City Finance Director's Office
Data is not available prior to 2006.

City of Xenia

Ratio of Outstanding Debt By Type
Last Ten Years

	2001	2002	2003	2004
Governmental Activities (1)				
General Obligation Bonds Payable	$1,360,000	$1,315,000	$1,270,000	$1,220,000
Capital Leases	279,090	216,843	947,529	965,571
Business-type Activities (1)				
Ohio Water Development Authority Loans Payable	$8,780,308	$8,341,594	$7,890,210	$7,425,789
Capital Leases	0	0	0	0
Total Primary Government	$10,419,398	$9,873,437	$10,107,739	$9,611,360
Population (2)				
City of Xenia	24,164	24,164	24,164	24,164
Outstanding Debt Per Capita	$431	$409	$418	$398
Income (3)				
Personal (in thousands)	707,715	729,318	757,590	785,258
Percentage of Personal Income	1.47%	1.35%	1.33%	1.22%

Sources:

(1) City Finance Director's Office
(2) US Bureau of Census, Population Division
(3) US Department of Commerce, Bureau of Economic Analysis information is only available through 2009 for the presentation of 2010 statistics, the City is using the latest information available.
(a) Per Capita Income is only available by County, Total Personal Income is a calculation

2005	2006	2007	2008	2009	2010
$1,170,000	$1,120,000	$1,065,000	$1,005,000	$945,000	$920,000
910,841	1,831,903	1,646,267	1,772,837	1,589,809	1,219,167
$6,947,955	$6,456,316	$5,950,478	$5,430,029	$4,894,544	$6,226,960
0	0	1,782,755	1,697,182	1,607,731	1,514,227
$9,028,796	$9,408,219	$10,444,500	$9,905,048	$9,037,084	$9,880,354
24,164	24,164	24,164	24,164	27,357	25,719
$374	$389	$432	$410	$330	$384
792,096	815,366	815,366	821,286	977,192	902,865
1.14%	1.15%	1.28%	1.21%	0.92%	1.09%

City of Xenia

Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	2001	2002	2003	2004
Population (1)	24,164	24,164	24,164	24,164
Assessed Value (2)	$301,625,369	$296,650,260	$343,118,119	$349,957,342
General Bonded Debt (3)				
General Obligation Bonds	$1,360,000	$1,315,000	$1,270,000	$1,220,000
Resources Available to Pay Principal (4)	$0	$0	$0	$0
Net General Bonded Debt	$1,360,000	$1,315,000	$1,270,000	$1,220,000
Ratio of Net Bonded Debt to Estimated Actual Value	0.45%	0.44%	0.37%	0.35%
Net Bonded Debt per Capita	$56.28	$54.42	$52.56	$50.49

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

2005	2006	2007	2008	2009	2010
24,164	24,164	24,164	24,164	27,357	25,719
$348,140,994	$373,253,479	$374,629,702	$380,225,360	$401,737,343	$401,707,460
$1,170,000	$1,120,000	$1,065,000	$1,005,000	$945,000	$920,000
$0	$0	$0	$0	$0	$0
$1,170,000	$1,120,000	$1,065,000	$1,005,000	$945,000	$920,000
0.34%	0.30%	0.28%	0.26%	0.24%	0.23%
$48.42	$46.35	$44.07	$41.59	$34.54	$35.77

City of Xenia

Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2010

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to the City of Xenia	Amount Applicable to the City of Xenia
Direct:			
City of Xenia	$920,000	100.00%	$920,000
Overlapping:			
Greene County	145,245,593	10.33%	15,003,870
Xenia Community School District	37,954,982	58.87%	22,344,098
Greene County Career Center	166,667	10.38%	17,300
		Subtotal	37,365,268
		Total	$38,285,268

Source: City of Xenia finance Office
Greene County Auditor
Xenia Community Schools
Greene County Career Center

The percentage of overlapping debt applicable to the City of Xenia is calculated by the County Auditor and is based on property tax valuations.

City of Xenia

Debt Limitations
Last Ten Years

Collection Year	2001	2002	2003	2004
Total Debt				
Net Assessed Valuation	$301,625,369	$296,650,260	$343,118,119	$349,957,342
Legal Debt Limitation (%) (1)	10.50%	10.50%	10.50%	10.50%
Legal Debt Limitation ($) (1)	31,670,664	31,148,277	36,027,402	36,745,521
City Debt Outstanding (2)	1,360,000	1,315,000	1,270,000	1,220,000
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	1,360,000	1,315,000	1,270,000	1,220,000
Overall Legal Debt Margin	$30,310,664	$29,833,277	$34,757,402	$35,525,521
Unvoted Debt				
Net Assessed Valuation	$301,625,369	$296,650,260	$343,118,119	$349,957,342
Legal Debt Limitation (%) (1)	5.50%	5.50%	5.50%	5.50%
Legal Debt Limitation ($) (1)	16,589,395	16,315,764	18,871,497	19,247,654
City Debt Outstanding (2)	1,360,000	1,315,000	1,270,000	1,220,000
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	1,360,000	1,315,000	1,270,000	1,220,000
Overall Legal Debt Margin	$15,229,395	$15,000,764	$17,601,497	$18,027,654

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

(2) City Debt Outstanding includes Non Self-Supporting General Obligation Bonds

Source: City Finance Director's Office

2005	2006	2007	2008	2009	2010
$348,140,994	$373,253,479	$374,629,702	$380,225,360	$401,737,343	$401,707,460
10.50%	10.50%	10.50%	10.50%	10.50%	10.50%
36,554,804	39,191,615	39,336,119	39,923,663	42,182,421	42,179,283
1,170,000	1,120,000	1,065,000	1,005,000	945,000	920,000
0	0	0	0	0	0
1,170,000	1,120,000	1,065,000	1,005,000	945,000	920,000
$35,384,804	$38,071,615	$38,271,119	$38,918,663	$41,237,421	$41,259,283
$348,140,994	$373,253,479	$374,629,702	$380,225,360	$401,737,343	$401,707,460
5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
19,147,755	20,528,941	20,604,634	20,912,395	22,095,554	22,093,910
1,170,000	1,120,000	1,065,000	1,005,000	945,000	920,000
0	0	0	0	0	0
1,170,000	1,120,000	1,065,000	1,005,000	945,000	920,000
$17,977,755	$19,408,941	$19,539,634	$19,907,395	$21,150,554	$21,173,910

City of Xenia

Demographic and Economic Statistics
Last Ten Years

Calendar Year	2001	2002	2003	2004
Population (1)				
City of Xenia	24,164	24,164	24,164	24,164
Greene County	148,607	148,607	148,607	148,607
Income (2) (a)				
Total Personal (in thousands)	707,715	729,318	757,590	785,258
Per Capita	29,288	30,182	31,352	32,497
Unemployment Rate (3)				
Federal	3.8%	4.8%	5.8%	6.0%
State	3.7%	4.3%	5.7%	6.1%
Greene County	3.4%	4.3%	4.4%	4.9%
Civilian Work Force Estimates (3)				
State	5,857,000	5,828,000	5,915,000	5,875,300
Greene County	73,800	73,100	73,900	77,200
Employment Distribution by Occupation (1)				
Agriculture, forestry, fishing, hunting, and mining	29	29	29	29
Construction	701	701	701	701
Manufacturing	1,952	1,952	1,952	1,952
Wholesale trade	240	240	240	240
Retail trade	1,511	1,511	1,511	1,511
Transportation, warehousing, and utilities info.	448	448	448	448
Information	190	190	190	190
Finance, insurance, real estate, rental and leasing	436	436	436	436
Professional, scientific, management, administrative, and waste management	713	713	713	713
Educational, health, and social services	2,389	2,389	2,389	2,389
Arts, Entertainment, recreation, accomodation and food services	828	828	828	828
Other Services	641	641	641	641
Public Administration	843	843	843	843
Daytime Population (1)	22,424	22,424	22,424	22,424

Sources:

(1) US Bureau of Census of Population
(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2009 for the presentation of 2010 statistics, the City is using the latest information available.
(a) Per Capita Income is only available by County, Total Personal Income is a calculation
(3) State Department of Labor Statistics
N/A = not available

2005	2006	2007	2008	2009	2010
24,164	24,164	24,164	24,164	27,357	25,719
148,607	148,607	148,607	148,607	159,823	161,573
792,096	815,366	815,366	821,286	977,192	902,865
32,780	33,743	33,743	33,988	35,720	35,105
5.5%	4.6%	4.6%	7.1%	9.7%	9.6%
6.0%	5.5%	5.6%	7.7%	10.7%	10.1%
5.5%	5.1%	5.3%	7.0%	10.6%	10.0%
5,900,400	5,934,000	5,976,500	5,931,600	5,884,900	5,897,600
77,000	77,400	78,000	78,200	79,700	80,100
29	29	29	29	29	89
701	701	701	701	701	628
1,952	1,952	1,952	1,952	1,952	1,351
240	240	240	240	240	281
1,511	1,511	1,511	1,511	1,511	1,342
448	448	448	448	448	700
190	190	190	190	190	297
436	436	436	436	436	512
713	713	713	713	713	1,203
2,389	2,389	2,389	2,389	2,389	3,153
828	828	828	828	828	1,096
641	641	641	641	641	621
843	843	843	843	843	742
22,424	22,424	22,424	22,424	22,424	22,424

City of Xenia

Principal Employers
Current Year and Three Years Ago

		2010		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Greene County	Government	1,478	1	7.05%
Xenia Community Schools	Education	1,013	2	4.83%
Greene Memorial Hospital	Health Care	878	3	4.19%
Walmart	Retail	505	4	2.41%
City of Xenia	Government	275	5	1.31%
Department of Defense	Government	268	6	1.28%
Super Valu	Distribution	252	7	1.20%
Mcdonalds Restaurants	Food Services	246	8	1.17%
Kroger	Grocery	245	9	1.17%
Bob Evans Farm	Food Services	215	10	1.03%
Total		5,375		
Total Employment within the City		20,967		

		2007		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Greene County	Government	1,432	1	5.31%
Greene Memorial Hospital	Health Care	975	2	3.62%
Xenia Community Schools	Education	969	3	3.60%
Super Valu	Distribution	500	4	1.86%
Mcdonalds Restaurants	Food Services	395	5	1.47%
City of Xenia	Government	290	6	1.08%
Twist	Manufacturing	270	7	1.00%
Walmart	Retail	256	8	0.95%
Kroger	Grocery	250	9	0.93%
Bob Evans Farms	Food Services	248	10	0.92%
Total		5,585		
Total Employment within the City		26,950		

Sources:
City of Xenia Income Tax Department

Data is not available prior to 2007.

Full Time Equivalent Employees by Function
Last Ten Years

	2001	2002	2003	2004	2005
Governmental Activities					
General Government					
Finance	17.00	17.00	17.00	17.50	16.50
Legal/Court	29.50	29.75	30.75	30.75	30.50
Administration	10.00	9.00	8.00	7.00	6.00
Information Technology	0.00	0.00	0.00	0.00	0.00
Security of Persons and Property					
Police	74.00	74.00	74.00	69.00	69.00
Fire	45.00	45.00	45.00	42.00	42.00
Transportation					
Street	19.75	19.75	19.75	18.50	18.50
Garage	0.00	0.00	0.00	0.00	0.00
Leisure Time Activities					
Recreation/Seniors	0.00	0.00	5.00	4.50	4.50
Parks	0.00	0.00	0.00	0.00	0.00
Community Environment					
Service	11.00	12.00	11.25	9.00	9.00
Development/Planning	0.00	0.00	0.00	0.00	0.00
Engineering	0.00	0.00	0.00	0.00	0.00
Business-Type Activities					
Utilities					
Water	15.00	15.00	15.00	14.00	13.00
Sewer	6.00	6.00	6.00	6.00	6.00
Solid Waste	10.00	10.00	10.00	10.00	10.00
Storm Water	0.00	0.00	0.00	0.00	0.00
Total Employees	237.25	237.50	241.75	228.25	225.00

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

Source: City Finance Director's Office

2006	2007	2008	2009	2010
18.50	18.50	18.50	15.00	15.00
29.75	29.00	30.50	32.00	32.00
6.00	6.00	6.00	5.00	5.00
0.00	0.00	0.00	2.00	2.00
69.00	70.00	70.00	67.00	65.00
42.00	43.00	42.00	41.00	41.00
18.50	16.00	16.50	9.00	6.00
0.00	0.00	0.00	2.00	2.00
4.50	4.25	4.50	0.00	0.00
0.00	0.00	0.00	1.50	1.50
9.00	10.00	8.00	0.00	0.00
0.00	0.00	0.00	4.00	4.00
0.00	0.00	0.00	4.00	4.00
13.00	14.50	15.50	19.00	4.00
6.00	16.00	16.00	15.00	0.00
10.00	0.00	0.00	0.00	1.00
0.00	0.00	0.00	0.00	2.00
226.25	227.25	227.50	216.50	184.50

Operating Indicators by Function
Last Ten Years

	2001	2002	2003	2004
Governmental Activities				
General Government				
Court				
Number of Probation Cases	531	598	558	639
Number of Traffic Cases	12,317	12,155	11,766	11,289
Licenses and Permits				
Number of Residential Constructions	128	104	109	116
Number of Commercial Constructions	15	21	17	13
Security of Persons and Property				
Police				
Number of Citations Issued	2,357	2,207	2,377	3,064
Number of Arrests	2,018	1,947	1,837	1,841
Number of Accidents	649	640	611	621
Fire				
Number of Fire Calls	1,018	918	851	813
Number of EMS Runs	3,065	3,291	3,421	3,532
Number of Inspections	248	48	69	39
Transportation				
Street				
Number of Streets Resurfaced	10	6	5	7
Leisure Time Activities				
Recreation/Seniors				
Number of Programs Offered***	N/A	N/A	8	8
Number of Shelter Rentals	N/A	N/A	N/A	N/A
Business-Type Activities				
Water				
Number of Service Connections	10,081	10,184	10,346	10,346
Daily Average Consumption (millions of gallons)	3.4	3.6	3.9	3.9
Peak Daily Consumption (millions of gallons)	8.0	8.0	8.0	8.0
Sewer				
Number of Service Connections	9,940	10,025	10,184	10,184
Daily Average Sewage Treatment (millions of gallons)	4.9	4.9	4.9	4.9
Solid Waste *				
Number of Customers Served	N/A	N/A	N/A	N/A
Stormwater **				
Number of Customers Served	N/A	N/A	N/A	N/A

Source: City Finance Director's Office
* Billing for Solid Waste started in 2005
** Billing for Stormwater started in 2007
*** Eliminated City Basketball, Cheerleading, and the Cheerleading Expo in 2009

2005	2006	2007	2008	2009	2010
619	561	802	796	795	803
12,095	10,445	9,624	10,252	7,871	7,552
104	61	123	91	26	53
20	5	4	4	2	1
2,869	2,430	2,974	4,347	2,078	1,818
1,927	2,022	1,034	2,985	2,240	2,068
597	567	610	535	609	659
818	889	984	1,210	875	819
3,803	3,715	3,437	3,752	3,543	3,470
205	135	255	141	185	72
11	7	4	9	7	0
9	9	8	8	5	14
N/A	178	130	132	145	166
10,380	11,235	10,720	10,733	10,782	10,800
3.9	4.4	3.6	3.2	3.2	3.1
8.0	8.0	8.0	8.0	8.0	8.0
10,436	11,103	10,692	10,635	10,664	10,680
4.9	4.9	4.8	5.0	4.1	4.0
9,232	9,444	9,760	9,512	9,496	9,543
N/A	N/A	10,038	9,992	10,041	10,024

Capital Asset Statistics by Function
Last Ten Years

	2001	2002	2003	2004
Governmental Activities				
General Government				
Land (acres)	7,680	7,680	7,680	7,680
Public Safety				
Police				
Stations	1	1	1	1
Vehicles	N/A	N/A	N/A	N/A
Fire				
Stations	2	2	2	2
Vehicles	N/A	N/A	N/A	N/A
Highways and Streets				
Streets (lane miles)	115	115	115	115
Street Lights	1,753	1,753	1,753	1,784
Traffic Signals	N/A	N/A	N/A	37
Recreation				
Land (acres)	122	122	122	122
Buildings/Shelters	16	16	16	16
Parks	11	11	11	11
Playgrounds	11	11	11	11
Tennis Courts	1	1	1	1
Baseball/Softball Diamonds	6	6	6	6
Soccer Fields	2	2	2	2
Business-Type Activities				
Utilities				
Water				
Waterlines (Miles)	141	141	141	141
Pump Stations	1	1	1	1
Average Daily Consumption	3.4 (mgd)	3.6 (mgd)	3.9 (mgd)	3.9 (mgd)
Storage Capacity (thousands of gallons)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)
Sewer				
Sewerlines (Miles)	146	146	146	146

Source: City Finance Director's Office

2005	2006	2007	2008	2009	2010
7,680	7,680	7,680	7,680	7,680	7,680
1	1	1	1	1	1
N/A	27	24	28	30	22
2	2	2	2	2	2
N/A	11	11	12	12	11
108	135	135	135	219	219
1,784	1,784	1,826	1,961	1,961	2,124
38	40	32	38	38	40
133	133	122	122	122	120
18	18	17	20	20	12
15	15	15	15	15	14
15	15	12	12	12	13
1	1	1	0	0	0
6	6	7	1	1	3
2	2	2	2	2	0
141	141	140	140	140	140
1	1	1	1	1	1
3.7 (mgd)	4.4 (mgd)	3.6 (mgd)	3.2 (mgd)	3.2 (mgd)	3.1 (mgd)
8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)	8 (mgd)
146	146	145	145	146	146

Capital Asset Value by Function
Last Ten Years

	2001	2002	2003	2004	2005
Governmental Activities					
General Government					
Land and Improvements	$102,580	$259,130	$259,130	$259,130	$259,130
Buildings	2,534,605	2,534,605	2,534,605	2,534,605	2,534,605
Equipment	1,218,578	1,292,224	1,348,790	1,376,298	1,391,039
Public Safety					
Land and Improvements	78,238	78,238	78,238	78,238	76,022
Buildings	247,983	247,893	247,983	273,206	273,206
Equipment	3,744,501	3,911,367	4,707,058	4,901,393	4,868,979
City Wide					
Land and Improvements	4,241,499	4,775,944	15,574,694	15,810,220	16,092,702
Buildings	1,757,573	2,734,465	2,748,335	2,748,335	2,748,335
Equipment	1,059,308	1,921,732	8,693,004	8,932,617	9,206,205
Infrastructure	N/A	408,007	11,022,587	11,411,839	11,811,580
Construction in Progress	232,140	1,029,296	28,500	28,500	854,397
Business-Type Activities					
Utilities					
Water					
Land and Improvements	125,712	125,712	133,036	133,036	134,606
Buildings and Improvements	2,865,365	2,865,365	2,865,365	2,870,415	2,870,415
Equipment	10,952,272	12,342,236	12,477,225	12,655,820	13,016,872
Construction in Progress	544,453	0	0	0	112,538
Sewer					
Land and Improvements	482,817	482,817	482,817	483,946	483,946
Buildings and Improvements	5,226,336	5,226,336	5,276,700	5,276,700	5,282,350
Equipment	21,667,146	22,029,873	21,998,953	22,762,638	23,228,559
Construction in Progress	0	15,112	52,291	226,155	0
Sanitation					
Land and Improvements	5,680	4,741	4,741	4,741	2,691
Buildings and Improvements	40,108	40,108	40,108	40,108	40,108
Equipment	679,254	679,254	741,757	741,757	741,757
Construction in Progress	0		0	0	0
Stormwater					
Equipment	N/A	N/A	N/A	N/A	N/A

2006	2007	2008	2009	2010
$259,130	$259,130	$259,130	$259,130	$259,130
2,536,475	2,512,829	2,512,829	2,793,757	2,804,149
1,596,606	1,111,705	1,118,943	1,240,923	1,260,554
90,537	77,019	77,019	77,019	77,019
722,216	701,839	701,839	956,607	1,233,558
5,705,316	4,054,259	4,527,109	5,212,833	4,789,357
16,302,572	16,524,117	16,947,652	17,147,703	17,228,303
2,751,955	2,733,586	2,733,586	2,759,157	2,703,757
9,699,307	2,103,334	2,194,792	2,379,763	2,180,065
12,831,760	13,256,761	13,819,509	15,065,947	15,247,920
385,027	120,618	850,778	273,106	685,664
134,606	177,094	177,094	214,794	214,794
2,870,415	2,870,415	2,870,415	2,870,415	2,900,634
13,687,880	13,677,245	15,380,109	16,275,077	16,137,407
71,499	1,185,632	568,770	10,102	239,542
483,946	511,522	563,802	563,802	563,802
5,282,350	5,265,451	5,265,451	5,294,792	5,353,000
23,685,875	23,764,397	25,290,062	25,469,564	25,477,355
28,364	805,505	0	212,444	2,351,012
2,691	0	0	0	0
40,108	40,108	105,703	105,703	93,730
744,443	761,167	761,167	778,320	778,320
14,182	6,560	0	0	0
N/A	7,767,217	8,740,317	8,740,317	8,801,902

(Continued)

Capital Asset Value by Function
Last Ten Years

	2001	2002	2003	2004	2005
Other Enterprise					
Land and Improvements	185,521	185,521	181,352	181,352	181,352
Buildings and Improvements	101,837	101,837	101,837	101,837	101,837
Equipment	19,744	50,306	45,054	46,784	49,052
Construction in Progress	0	0	0	0	0

Source: City Finance Director's Office

2006	2007	2008	2009	2010
181,352	154,681	154,681	154,681	154,681
101,837	101,837	101,837	0	0
74,052	54,430	54,430	0	20,081
348,457	89,285	42,470	0	56,301