



City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
September 30, 2012





City of Pataskala, Ohio Finance Department

**Report to City Council
For the Period Ended
September 30, 2013**

James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
September 2013 Finance Dept. Report to Council

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Finance Department

James M. Nicholson
Finance Director

Janice A. Smith
Finance Manager

TO: City Council Members
Steve Butcher, Mayor
Tim Boland, City Administrator

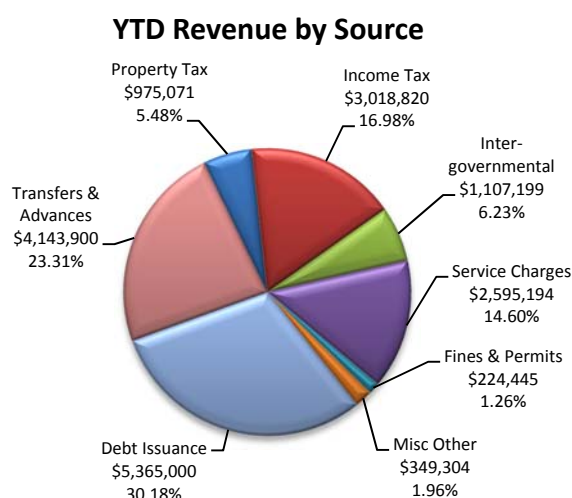
FROM: Jamie Nicholson

DATE: October 9, 2013

RE: **September 2013 Financial Condition Report**

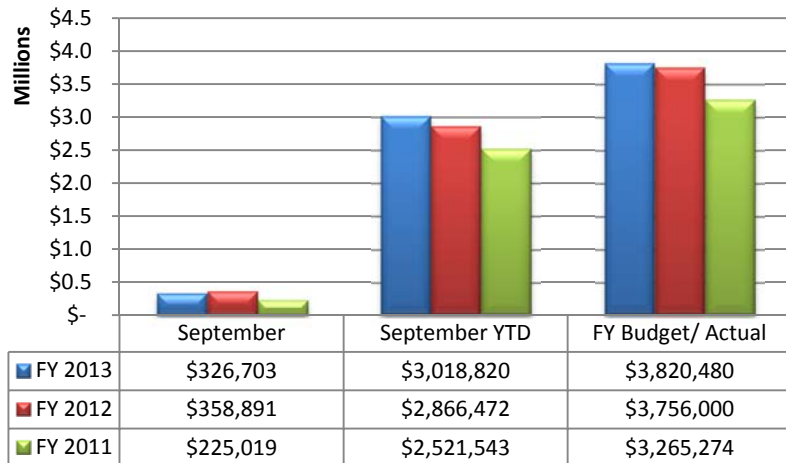
I am pleased to present this report on the financial condition of the city as of September 30, 2013. The year is now three-quarters over, and we're starting to get a better picture of where we can expect to end 2013. September was a very busy and productive month, in that: (1) we completed the development of a revenue chart of accounts, fund and function tables, and completed the SSI system questionnaire; (2) a banking services RFP was developed and advertised; (3) the Finance Director attended the 2013 Ohio GFOA conference; and (4) a comprehensive 5-year debt service requirements analysis was prepared and distributed to City Council. October promises to be an equally busy month with the 2014 budget and accounting system implementation project consuming much of our effort.

On a year to-date cash basis, the city has collected approximately \$17.78 million in total revenue from all sources, or 71.59% of the full-year budget. This total is distorted, however, by the inclusion of nearly \$5.4 million in debt issuance revenue, \$4.1 million in transfer/advance revenue and the collection of \$974.2 thousand in full-year property taxes. Excluding the \$9.5 million in debt/transfer revenue from the equation, as well as adjusting for the timing of the property tax revenues would result in year to-date collection rate that is equal to 69.28% of budget. This amount is continuing to run below the 9-month straight-line rate of 75%. The variance was primarily the result of: (1) income tax collections running \$153.5 thousand above the straight-line rate; (2) \$40.8 thousand in estate tax revenues (100% of budget); and (3) service charge revenues running \$227.9 thousand above budget; which are offset by \$1.66 million in grants/loans not yet received (\$500 thousand – Mink Street/OPWC, \$225 thousand – MARCS tower/LGIF, \$730 – SRTS, \$183 thousand – CHIP/CDBG). The revenue projections were reviewed and updated during May to reflect the current collection trends. Included in this was an increase of \$316.9 thousand in income tax revenue.



Income tax collections for the month were \$326,703 and were 8.97% lower than last year when compared to September 2012. Total year to-date collections are \$3.02 million (79% of budget), and when compared to the September 2012 YTD total of \$2.87 million, are \$152.3 thousand or 5.31% higher. The full-year 2013 budget is currently projected to be \$3.82 million. It is important to note that the September 2012 year to-date collections were 76.32% of full-year actual collections, and the 2011 collections were 77.22% of the full-year total collections. While it is possible that the estimates may be slightly understated, conservatism is important when making future revenue projections. We will closely monitor collections and adjust the forecast if appropriate to do so.

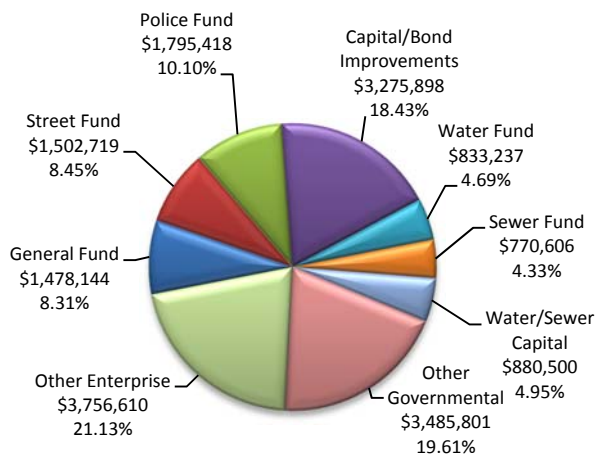
Income Tax Collections - All Funds



The city has received both of its semi-annual property tax settlements from Licking County. Total property taxes received to-date are \$975.1 thousand, and are \$57.8 thousand, or 6.3% higher than the same period in 2012. The increase is due to: (1) higher real property tax collections (up \$18.7 thousand, or 2.36%); and

(2) increased TIF payments in lieu of taxes (PILOT) which were up by \$51.9 thousand, or 50.15%; offset by (3) non-receipt of tangible personal property tax in 2013 (down \$13 thousand). The 2013 budget in this line is \$1.07 million and is projected to be up by \$150.8 thousand (16.43%) above the 2012 full-year collections. This total includes \$206.1 thousand in TIF receipts, and approximately \$5.3 thousand in other property tax revenues.

YTD Revenue by Fund



Intergovernmental revenues represent one of the largest revenue categories for the city. They reflect funding from the federal, state

and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2013, a total of \$2.91 million is budgeted, with \$1.76 million of the total expected to come from grants and loans. Through September 30, a total of \$1.11 million has been collected (38% of the category budget) has been collected. Most of the current shortfall is due to: \$500 thousand in Mink Street grant/loan proceeds from OPWC to be received later in 2013; \$703.7 thousand in Safe Routes to School grants not yet received; \$151.4 thousand in CHIP/CDBG project reimbursements not received; and \$225 thousand MARCS LGIF loan not yet received.

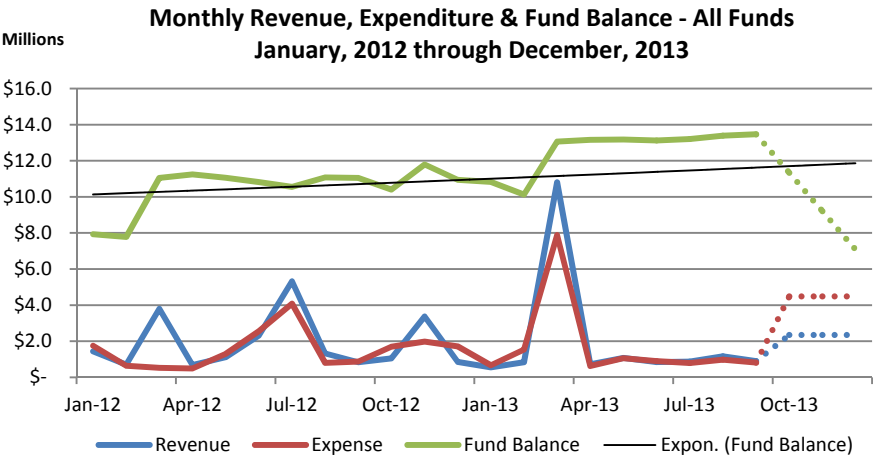
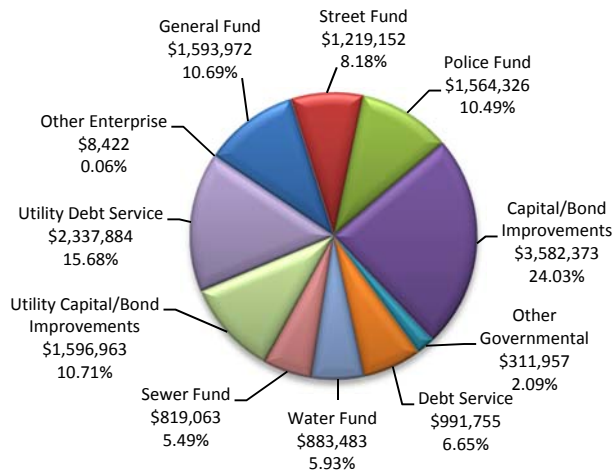
Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2013, approximately \$3.16 million has been budgeted for total service charge revenues. Year to-date collections are \$2.60 million, or 82.22% of the budget. The nine-month total is up by \$542.2 thousand

(26.41%) when compared to the same period in 2012. At \$2.98 million or 94.55% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through September 30 are \$2.45 million, or 82.17% of the full-year budget in this line item. In comparison, September 2012 year to-date collections were \$1.92 million and represented 74.27% of the full-year 2012 actual collections. This would indicate that collections are beginning to run ahead of the 2013 estimates. Provided that the current trend continues, water and sewer service charge revenues could be running approximately \$200 thousand better than budget on a full-year basis. We will continue to monitor this line closely and amend it as appropriate.

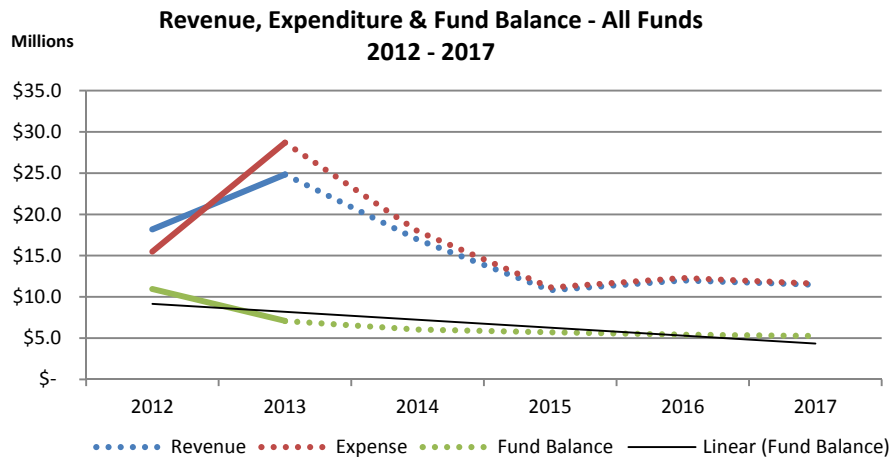
With nine months under our belt in 2013, spending appears to continue to be in line with expectations, although several areas accelerated a large part of their annual spending into the first-half of 2013. As of September 30, the combined total unencumbered balance as a percentage of the budget (for all funds) is 29.77%, and has remained relatively unchanged from last month’s ratio of 29.82%. Current budget projections indicate that the city should end the year at a rate of 24.68%, slightly below the upper end of the target range of 15-25%.

The general fund ended the month of September 2013 with an unencumbered balance of \$628,688 and is down by \$635.6 thousand, or 50.27% from September 2012. The Police (B13) fund declined by \$91.5 thousand (6.76%) from 2012 as well, while the Street (B1) fund unencumbered fund balance increased by \$141.9 thousand (21.69%). Much of the decline is the result of increased spending from the funds on projects and equipment.

YTD Expenditures by Fund
(excludes encumbrances)



The chart on the left plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.



Current projections call for the balance to gradually decline each year through 2017. This is due to expenses either exceeding or being roughly equal to revenues in each of those years. We will be updating these projections during the development of the 2014 budget.

While these balance declines were not unanticipated, it will be important for the city

to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community in the future. Unless income tax revenues increase dramatically in the near future (such as securing a major tenant for the business park/JRS), the ability of the city to be able to fund spending on capital projects may soon become limited. Maintaining adequate reserves to ensure ongoing operations and the ability to service our debt are factors that the ratings agencies consider when evaluating the city's fiscal health.

I am providing this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and available fund balances. The report will now turn its focus to each of the primary governmental and enterprise funds of the city: A1 – General Fund; B1 – Street Fund; B13 – Police Fund; C6 – Capital Improvements; and E1/E2 – Water/Sewer Funds.

Respectfully submitted,

**CITY OF PATASKALA, OHIO
CASH BALANCE RECONCILIATION
AS OF SEPTEMBER 30, 2013**

BANK/FINANCIAL INSTITUTION BALANCES:

PNB Council Checking Account (per stmt)	\$	-
Outstanding checks		(144,771.47)
O/S check sweep pending		160,526.79
Bank error correction in-transit		-
Bank transfer in-transit		(15,755.32)
Total PBB Council Checking Account	\$	-
PNB Council Sweep Acct (per stmt)	\$	6,788,037.81
Other in-transit		-
O/S check sweep pending		(160,526.79)
Total PNB Council Sweep	\$	6,627,511.02
Combined PNB Council Account	\$	6,627,511.02
PNB Payroll Checking Account (per stmt)	\$	1.00
Outstanding checks		-
Deposits in-transit		-
Total PNB Council Checking Account	\$	1.00
PNB Water-Sewer Checking Acct (per stmt)	\$	-
Deposits in-transit		9,276.61
Outstanding checks		(66,016.87)
O/S check sweep pending		66,016.87
Bank transfer in-transit		-
Total PNB Water-Sewer Checking	\$	9,276.61
PNB Water-Sewer Sweep Acct (per stmt)	\$	2,350,661.61
Deposits in-transit		-
O/S check sweep pending		(66,016.87)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	\$	2,284,644.74
Combined PNB Water-Sewer Account	\$	2,293,921.35
PNB Fire Escrow Account	\$	24,000.00
Outstanding checks		-
Deposits in-transit		15,755.32
Total PBB Council Checking Account	\$	39,755.32
Petty Cash Funds	\$	-
Investments (at cost)		
PNB CD 6881	\$	4,430.65
STAR Ohio - Governmental		1,000,349.22
STAR Ohio - Utility		500,180.82
Raymond James - Governmental		1,999,999.87
Raymond James - Utility		999,999.95
Total Investments	\$	4,504,960.51
Total Statement Cash Balance	\$	13,466,148.20

(Not included in total bank balances)

PNB Mayors Court Account	\$	18,333.06
Deposits in transit		-
Outstanding checks/ACH		(18,183.06)
Bank error/corrections		-
Total Mayors Court	\$	150.00

Statement Balance vs System Cash **\$** **-**

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

A1 - General Fund	\$	835,588.36
Total General Funds	\$	835,588.36
B1 - Street Fund	\$	983,491.48
B2 - State Highway		32,203.89
B3 - Ecological Preservation		1,000.00
B5 - JEDD Income Tax		937.48
B8 - Permissive License Tax		323,232.63
B9 - Street Levy		-
B10 - Recreation Fund		44,124.00
B11 - Park Use		21,842.51
B13 - Police Levy		1,384,984.19
B14 - Immobilization		490.00
B17 - Mayor's Court Computer		39,909.47
B18 - Alcohol Enforcement & Education		5,921.10
B19 - Law Enforcement Trust		4,293.96
B20 - Pataskala Mobile Home Park		4,430.65
B30 - FEMA Fund		9.00
B32 - CHIP Fund		57,020.05
B33 - Safe Routes to School		17,250.66
B34 - ODNR Recreational Trail		-
B50 - Police K-9		696.10
B60 - Sesquicentennial Fund		366.91
C4 - Community Development Block Grant		92,620.44
Total Special Revenue	\$	3,014,824.52
D1 - Debt Service Fund	\$	240,887.49
D2 - Street Bond		30,067.19
Total Debt Service	\$	270,954.68
C2 - State Issue II Capital Improvements	\$	2,543,080.65
C3 - Courter Bridge Improvement		59.08
C5 - Municipal Building Purchase		6,870.84
C6 - Capital Improvements		1,110,062.28
C7 - Bond Improvements		861,046.95
B36 - SR 310 TIF		785,777.75
Total Capital Projects	\$	5,306,897.55
B70 - Construction Account/Project	\$	204,025.65
F1 - Fire Escrow Fund		39,755.32
Total Escrow Funds	\$	243,780.97
Total Governmental Funds	\$	9,672,046.08
E1 - Water Fund	\$	458,512.10
E2 - Sewer Fund		1,222,502.75
E5 - Water Capital Improvements		451,064.33
E6 - Sewer Capital Improvements		489,682.20
E7 - Water Bond Improvements		194,233.71
E8 - Sewer Bond Improvements		373,889.54
E9 - Oaks Assessment		29,740.08
E12 - Water Debt Service		286,421.00
E13 - Sewer Debt Service		288,056.03
E14 - Water Treatment Plant #2		0.38
E15 - WWTP Phase II		-
Total Enterprise Funds	\$	3,794,102.12
Total All Funds	\$	13,466,148.20

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF SEPTEMBER 30, 2013**

		+	-	=	-	=
Fund Number / Description	December 31, 2012 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	September 30, 2013 Unencumbered Fund Balance
A1 - General Fund	\$ 951,416.27	\$ 1,478,143.64	\$ 1,593,971.55	\$ 835,588.36	\$ 206,899.94	\$ 628,688.42
Total General Funds	\$ 951,416.27	\$ 1,478,143.64	\$ 1,593,971.55	\$ 835,588.36	\$ 206,899.94	\$ 628,688.42
B1 - Street Fund	\$ 699,924.23	\$ 1,502,718.97	\$ 1,219,151.72	\$ 983,491.48	\$ 187,268.19	\$ 796,223.29
B2 - State Highway	52,871.18	38,250.15	58,917.44	32,203.89	3,265.00	28,938.89
B3 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
B5 - JEDD Income Tax	237.21	700.27	-	937.48	-	937.48
B8 - Permissive License Tax	361,810.47	230,839.44	269,417.28	323,232.63	54,434.98	268,797.65
B9 - Street Levy	-	-	-	-	-	-
B10 - Recreation Fund	15,628.44	78,053.05	49,557.49	44,124.00	8,503.90	35,620.10
B11 - Park Use	27,377.51	16,683.00	22,218.00	21,842.51	-	21,842.51
B13 - Police Levy	1,153,892.58	1,795,417.92	1,564,326.31	1,384,984.19	122,514.03	1,262,470.16
B14 - Immobilization	490.00	-	-	490.00	-	490.00
B17 - Mayor's Court Computer	36,240.45	10,754.00	7,084.98	39,909.47	420.95	39,488.52
B18 - Alcohol Enforcement & Education	5,521.10	400.00	-	5,921.10	-	5,921.10
B19 - Law Enforcement Trust	2,561.96	1,732.00	-	4,293.96	-	4,293.96
B20 - Pataskala Mobile Home Park	4,430.65	-	-	4,430.65	-	4,430.65
B30 - FEMA Fund	-	36,605.00	36,596.00	9.00	-	9.00
B32 - CHIP Fund	110,382.40	67,361.00	120,723.35	57,020.05	15,032.06	41,987.99
B33 - Safe Routes to School	2,145.05	15,282.46	176.85	17,250.66	-	17,250.66
B34 - ODNR Recreational Trail	-	-	-	-	-	-
B50 - Police K-9	696.10	-	-	696.10	-	696.10
B60 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
C4 - Community Development Block Grant	93,777.83	23,546.00	24,703.39	92,620.44	50,145.00	42,475.44
Total Special Revenue	\$ 2,569,354.07	\$ 3,818,343.26	\$ 3,372,872.81	\$ 3,014,824.52	\$ 441,584.11	\$ 2,573,240.41
D1 - Debt Service Fund	\$ 168,836.58	\$ 1,063,805.72	\$ 991,754.81	\$ 240,887.49	\$ 19,123.24	\$ 221,764.25
D2 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 198,903.77	\$ 1,063,805.72	\$ 991,754.81	\$ 270,954.68	\$ 19,123.24	\$ 251,831.44
C2 - State Issue II Capital Improvements	\$ -	\$ 2,604,283.00	\$ 61,202.35	\$ 2,543,080.65	\$ 1,886,411.89	\$ 656,668.76
C3 - Courter Bridge Improvement	59.08	-	-	59.08	-	59.08
C5 - Municipal Building Purchase	6,870.84	-	-	6,870.84	-	6,870.84
C6 - Capital Improvements	777,583.79	465,898.39	133,419.90	1,110,062.28	567,584.55	542,477.73
C7 - Bond Improvements	1,500,000.00	2,810,000.00	3,448,953.05	861,046.95	737,945.34	123,101.61
B36 - SR 310 TIF	630,499.28	155,278.47	-	785,777.75	-	785,777.75
Total Capital Projects	\$ 2,915,012.99	\$ 6,035,459.86	\$ 3,643,575.30	\$ 5,306,897.55	\$ 3,191,941.78	\$ 2,114,955.77
B70 - Construction Account/Project	\$ 200,065.16	\$ 6,972.45	\$ 3,011.96	\$ 204,025.65	\$ 5,968.94	\$ 198,056.71
F1 - Fire Escrow Fund	24,000.00	15,755.32	-	39,755.32	-	39,755.32
Total Agency/Fiduciary Funds	\$ 224,065.16	\$ 22,727.77	\$ 3,011.96	\$ 243,780.97	\$ 5,968.94	\$ 237,812.03
Total Governmental Funds	\$ 6,858,752.26	\$ 12,418,480.25	\$ 9,605,186.43	\$ 9,672,046.08	\$ 3,865,518.01	\$ 5,806,528.07
E1 - Water Fund	\$ 509,058.28	\$ 833,236.74	\$ 883,782.92	\$ 458,512.10	\$ 164,015.54	\$ 294,496.56
E2 - Sewer Fund	1,270,960.23	770,605.85	819,063.33	1,222,502.75	188,104.42	1,034,398.33
E5 - Water Capital Improvements	441,164.44	407,836.94	397,937.05	451,064.33	75,802.28	375,262.05
E6 - Sewer Capital Improvements	774,167.58	472,663.44	757,148.82	489,682.20	28,225.00	461,457.20
E7 - Water Bond Improvements	343,000.00	-	148,766.29	194,233.71	115,010.41	79,223.30
E8 - Sewer Bond Improvements	667,000.00	-	293,110.46	373,889.54	132,567.30	241,322.24
E9 - Oaks Assessment	-	38,162.48	8,422.40	29,740.08	10,131.74	19,608.34
E12 - Water Debt Service	6,651.99	1,685,661.96	1,405,892.95	286,421.00	272,910.95	13,510.05
E13 - Sewer Debt Service	67,762.20	1,152,284.99	931,991.16	288,056.03	73,286.05	214,769.98
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
E15 - WWTP Phase II	-	-	-	-	-	-
Total Enterprise Funds	\$ 4,079,765.10	\$ 5,360,452.40	\$ 5,646,115.38	\$ 3,794,102.12	\$ 1,060,053.69	\$ 2,734,048.43
Total All Funds	\$ 10,938,517.36	\$ 17,778,932.65	\$ 15,251,301.81	\$ 13,466,148.20	\$ 4,925,571.70	\$ 8,540,576.50

\$ - 29.77%

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF SEPTEMBER 30, 2013

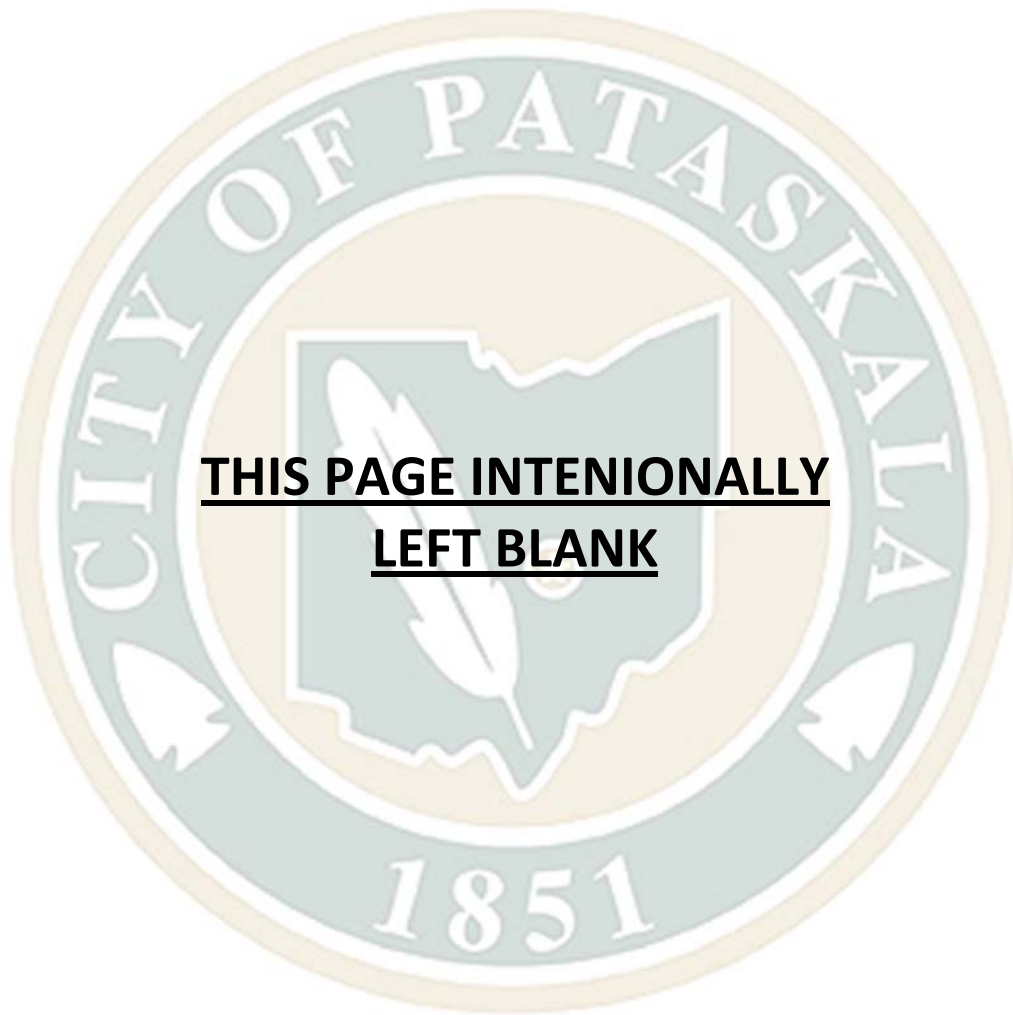
Fund Number / Description	December 31, 2012 Total Cash Balance	FY 2013 Estimated Revenues	FY 2013 Budget Expenditures	FY 2012 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2013 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of September 30, 2013	FY 2013 Est Revenue Adjustments	EOY Projected Fund Balances as of September 30, 2013	Balance as % of Budget
A1 - General Fund												
Total General Funds												
B1 - Street Fund	\$ 951,416.27	\$ 1,648,901.26	\$ 1,974,711.00	\$ 47,347.40	\$ 2,022,058.40	\$ 578,259.13	\$ 272,200.00	\$ (5,816.84)	\$ 2,288,441.56	\$ 58,490.00	\$ 370,365.97	16.18%
B2 - State Highway	\$ 699,924.23	\$ 1,750,030.00	\$ 1,720,164.00	\$ 51,290.35	\$ 1,771,454.35	\$ 678,499.88	\$ 99,000.00	\$ (4,629.11)	\$ 1,865,825.24	\$ 143,787.00	\$ 727,915.99	39.01%
B3 - Ecological Preservation	\$ 52,871.18	\$ 51,061.00	\$ 45,000.00	\$ 31,947.02	\$ 76,947.02	\$ 26,985.16	-	\$ (218.47)	\$ 76,728.55	-	\$ 27,203.63	35.45%
B5 - JEDD Income Tax	\$ 1,000.00	-	-	-	-	\$ 1,000.00	-	-	-	-	\$ 1,000.00	100.00%
B8 - Permissive License Tax	\$ 237.21	-	-	-	-	\$ 237.21	-	-	-	-	\$ 237.21	100.00%
B9 - Street Levy	\$ 361,810.47	\$ 220,000.00	\$ 363,600.00	\$ 77,358.40	\$ 440,958.40	\$ 140,852.07	\$ 55,000.00	\$ (8,374.94)	\$ 487,583.46	\$ 57,145.00	\$ 151,372.01	31.05%
B10 - Recreation Fund	\$ 15,628.44	\$ 78,000.00	\$ 72,923.00	\$ 100.00	\$ 73,023.00	\$ 20,605.44	\$ 20,000.00	\$ (100.00)	\$ 92,923.00	\$ 1,000.00	\$ 1,705.44	1.84%
B11 - Park Use	\$ 27,377.51	\$ 17,500.00	\$ 15,000.00	-	\$ 15,000.00	\$ 29,877.51	\$ 15,000.00	-	\$ 30,000.00	-	\$ 14,877.51	49.59%
B13 - Police Levy	\$ 1,153,892.58	\$ 2,283,500.00	\$ 2,443,186.00	\$ 25,053.23	\$ 2,468,239.23	\$ 969,153.35	\$ 233,960.00	\$ (4,101.53)	\$ 2,698,097.70	\$ 195,880.05	\$ 935,174.93	34.66%
B14 - Immobilization	\$ 490.00	-	-	-	-	\$ 490.00	-	-	-	-	\$ 490.00	100.00%
B17 - Mayor's Court Computer	\$ 36,240.45	\$ 13,000.00	\$ 12,800.00	\$ 420.95	\$ 13,220.95	\$ 36,019.50	\$ 1,000.00	-	\$ 14,220.95	-	\$ 35,019.50	246.25%
B18 - Alcohol Enforcement & Education	\$ 5,521.10	\$ 500.00	\$ 500.00	-	\$ 500.00	\$ 5,521.10	-	-	\$ 500.00	-	\$ 5,521.10	1104.22%
B19 - Law Enforcement Trust	\$ 2,561.96	\$ 1,000.00	\$ 1,000.00	-	\$ 1,000.00	\$ 2,561.96	-	-	\$ 1,000.00	-	\$ 2,836.96	283.70%
B20 - Pataskala Mobile Home Park	\$ 4,430.65	-	-	-	-	\$ 4,430.65	-	-	-	-	\$ 4,430.65	100.00%
B30 - FEMA Fund	-	-	-	-	-	-	\$ 36,596.00	-	\$ 36,596.00	\$ 36,605.00	\$ 9.00	0.02%
B32 - CHIP Fund	\$ 110,382.40	\$ 240,000.00	\$ 240,000.00	-	\$ 240,000.00	\$ 110,382.40	-	-	\$ 240,000.00	-	\$ 110,382.40	45.99%
B33 - Safe Routes to School	\$ 2,145.05	\$ 741,430.00	\$ 741,430.00	-	\$ 741,430.00	\$ 2,145.05	\$ 7,678.05	-	\$ 749,108.05	\$ 7,678.05	\$ 2,145.05	0.29%
B34 - ODNR Recreational Trail	-	-	-	-	-	-	-	-	-	-	-	100.00%
B50 - Police K-9	\$ 696.10	-	-	-	-	\$ 696.10	-	-	-	-	\$ 696.10	100.00%
B60 - Sesquiennial Fund	\$ 366.91	-	-	-	-	\$ 366.91	-	-	-	-	\$ 366.91	100.00%
C4 - Community Development Block Grant	\$ 93,777.83	\$ 92,000.00	\$ 92,000.00	-	\$ 92,000.00	\$ 93,777.83	\$ 45,000.00	-	\$ 137,000.00	-	\$ 48,777.83	35.60%
Total Special Revenue	\$ 2,569,354.07	\$ 5,488,021.00	\$ 5,747,603.00	\$ 186,169.95	\$ 5,933,772.95	\$ 2,123,602.12	\$ 513,234.05	\$ (17,424.05)	\$ 6,429,582.95	\$ 442,370.10	\$ 2,070,162.22	32.20%
D1 - Debt Service Fund	\$ 168,836.58	\$ 2,556,611.00	\$ 2,556,932.00	\$ -	\$ 2,556,932.00	\$ 178,515.58	\$ 30,300.00	\$ -	\$ 2,587,232.00	\$ 77,938.90	\$ 226,154.48	0.00%
D2 - Street Bond	\$ 30,067.19	\$ -	\$ -	\$ -	\$ -	\$ 30,067.19	\$ -	\$ -	\$ -	\$ -	\$ 30,067.19	0.00%
Total Debt Service	\$ 198,903.77	\$ 2,556,611.00	\$ 2,556,932.00	\$ -	\$ 2,556,932.00	\$ 208,582.77	\$ 30,300.00	\$ -	\$ 2,587,232.00	\$ 77,938.90	\$ 256,221.67	0.00%
C2 - State Issue II Capital Improvements	\$ -	\$ 3,104,283.00	\$ 3,104,283.00	\$ -	\$ 3,104,283.00	\$ -	\$ -	\$ -	\$ 3,104,283.00	\$ -	\$ -	0.00%
C3 - Courier Bridge Improvement	\$ 59.08	-	-	-	-	\$ 59.08	-	-	-	-	\$ 59.08	100.00%
C5 - Municipal Building Purchase	\$ 6,870.84	-	-	-	-	\$ 6,870.84	-	-	-	-	\$ 6,870.84	100.00%
C6 - Capital Improvements	\$ 777,583.79	\$ 481,250.00	\$ 778,088.00	\$ 180,318.49	\$ 958,406.49	\$ 300,427.30	\$ 33,650.00	\$ (83,766.57)	\$ 908,289.92	\$ 26,000.00	\$ 376,543.87	41.46%
C7 - Bond Improvements	\$ 1,500,000.00	\$ 3,494,283.00	\$ 4,244,283.00	-	\$ 4,244,283.00	\$ 750,000.00	\$ 115,000.00	-	\$ 4,359,283.00	\$ 115,000.00	\$ 750,000.00	17.20%
B36 - SR 310 TIF	\$ 630,499.28	\$ 106,081.02	\$ 2,500.00	\$ 14.41	\$ 2,514.41	\$ 734,065.89	-	\$ (14.41)	\$ 2,500.00	\$ 100,000.00	\$ 834,080.30	33363.21%
Total Capital Projects	\$ 2,915,012.99	\$ 7,185,897.02	\$ 8,129,154.00	\$ 180,332.90	\$ 8,309,486.90	\$ 1,791,423.11	\$ 148,650.00	\$ (83,780.98)	\$ 8,374,355.92	\$ 241,000.00	\$ 1,967,554.09	23.49%
B70 - Construction Account/Project	\$ 200,065.16	\$ -	\$ 175,000.00	\$ 260.00	\$ 175,260.00	\$ 24,805.16	\$ -	\$ (260.00)	\$ 175,000.00	\$ 5,000.00	\$ 30,065.16	17.18%
F1 - Fire Escrow Fund	\$ 24,000.00	\$ -	\$ 24,000.00	-	\$ 24,000.00	\$ -	\$ -	-	\$ 24,000.00	-	\$ -	0.00%
Total Fiduciary/Agency	\$ 224,065.16	\$ -	\$ 199,000.00	\$ 260.00	\$ 199,260.00	\$ 24,805.16	\$ -	\$ -	\$ 199,000.00	\$ 5,000.00	\$ 30,065.16	15.11%
Total Governmental Funds	\$ 6,858,752.26	\$ 16,889,430.28	\$ 18,607,400.00	\$ 414,110.25	\$ 19,021,510.25	\$ 4,726,672.29	\$ 964,384.05	\$ (107,281.87)	\$ 19,878,612.43	\$ 824,799.00	\$ 4,694,369.11	23.62%
E1 - Water Fund	\$ 509,058.28	\$ 1,163,846.00	\$ 1,256,332.00	\$ 24,800.94	\$ 1,281,132.94	\$ 391,771.34	\$ 36,250.00	\$ (17,006.51)	\$ 1,300,376.43	\$ (50,000.00)	\$ 322,527.85	24.80%
E2 - Sewer Fund	\$ 1,270,960.23	\$ 1,066,793.00	\$ 1,285,391.00	\$ 55,917.65	\$ 1,341,308.65	\$ 996,444.58	\$ 38,750.00	\$ (19,213.73)	\$ 1,360,844.92	\$ (76,543.00)	\$ 900,365.31	66.16%
E5 - Water Capital Improvements	\$ 441,164.44	\$ 350,652.00	\$ 185,990.00	\$ 200,253.30	\$ 388,243.30	\$ 405,573.14	\$ 112,500.00	\$ (23,831.20)	\$ 474,912.10	\$ 67,500.00	\$ 384,404.34	80.94%
E6 - Sewer Capital Improvements	\$ 774,167.58	\$ 431,109.00	\$ 377,666.00	\$ 302,264.99	\$ 679,930.99	\$ 525,345.59	\$ 131,000.00	\$ (4,882.92)	\$ 806,048.07	\$ 109,500.00	\$ 508,728.51	63.11%
E7 - Water Bond Improvements	\$ 343,000.00	-	\$ 343,000.00	-	\$ 343,000.00	\$ -	-	-	\$ 343,000.00	-	\$ -	0.00%
E8 - Sewer Bond Improvements	\$ 667,000.00	-	\$ 667,000.00	-	\$ 667,000.00	\$ -	-	-	\$ 667,000.00	-	\$ -	0.00%
E9 - Oaks Assessment	-	\$ 19,312.00	-	-	-	\$ 19,312.00	\$ 19,000.00	-	\$ 19,000.00	\$ 18,850.00	\$ 19,162.00	100.85%
E12 - Water Debt Service	\$ 6,651.99	\$ 2,013,990.00	\$ 2,013,990.00	-	\$ 2,013,990.00	\$ 6,651.99	\$ 10,000.00	-	\$ 2,023,990.00	\$ 107,000.00	\$ 103,651.99	5.12%
E13 - Sewer Debt Service	\$ 67,762.20	\$ 1,810,666.00	\$ 1,810,666.00	-	\$ 1,810,666.00	\$ 67,762.20	\$ 6,000.00	-	\$ 1,816,666.00	\$ 86,000.00	\$ 147,762.20	8.13%
E14 - Water Treatment Plant #2	\$ 0.38	-	-	-	-	\$ 0.38	-	-	-	-	\$ 0.38	100.00%
E15 - WWT Phase II	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Enterprise Funds	\$ 4,079,765.10	\$ 6,856,368.00	\$ 7,940,035.00	\$ 583,236.88	\$ 8,523,271.88	\$ 2,412,861.22	\$ 353,500.00	\$ (64,934.36)	\$ 8,811,837.52	\$ 262,307.00	\$ 2,386,602.58	27.08%
Total All Funds	\$ 10,938,517.36	\$ 23,745,798.28	\$ 26,547,435.00	\$ 997,347.13	\$ 27,544,782.13	\$ 7,139,533.51	\$ 1,317,884.05	\$ (172,216.23)	\$ 28,690,449.95	\$ 1,087,106.00	\$ 7,089,971.69	24.68%

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - All Funds Summary
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
1 - Taxes	\$ 327,570.65	\$ 3,993,891.09	\$ 4,888,467.28	\$ 894,576.19	\$ 4,426,617.28	\$ 461,850.00
1 - Property Taxes	\$ 867.34	\$ 975,070.67	\$ 1,067,987.28	\$ 92,916.61	\$ 922,987.28	\$ 145,000.00
2 - Income Taxes	\$ 326,703.31	\$ 3,018,820.42	\$ 3,820,480.00	\$ 801,659.58	\$ 3,503,630.00	\$ 316,850.00
2 - Intergovernmental	\$ 198,415.71	\$ 1,107,198.74	\$ 2,911,763.05	\$1,804,564.31	\$ 2,797,835.00	\$ 113,928.05
1 - State-Shared Taxes & Permits	\$ 132,211.71	\$ 934,336.09	\$ 1,145,125.00	\$ 210,788.91	\$ 1,103,520.00	\$ 41,605.00
2 - Grants & Loans	\$ 66,204.00	\$ 163,336.01	\$ 1,756,138.05	\$1,592,802.04	\$ 1,691,315.00	\$ 64,823.05
3 - Special Assessments	\$ -	\$ 9,526.64	\$ 10,500.00	\$ 973.36	\$ 3,000.00	\$ 7,500.00
3 -Charges for Service	\$ 303,465.86	\$ 2,595,194.41	\$ 3,156,400.00	\$ 561,205.59	\$ 3,119,400.00	\$ 37,000.00
1 - Water & Sewer	\$ 280,777.01	\$ 2,452,332.09	\$ 2,984,400.00	\$ 532,067.91	\$ 2,947,400.00	\$ 37,000.00
2 - Other Fees & Charges	\$ 22,688.85	\$ 142,862.32	\$ 172,000.00	\$ 29,137.68	\$ 172,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 21,827.53	\$ 224,444.77	\$ 251,800.00	\$ 27,355.23	\$ 229,650.00	\$ 22,150.00
1 - Fines & Forfeitures	\$ 14,376.23	\$ 145,930.28	\$ 168,900.00	\$ 22,969.72	\$ 159,250.00	\$ 9,650.00
2 - Licenses & Permits	\$ 7,451.30	\$ 78,514.49	\$ 82,900.00	\$ 4,385.51	\$ 70,400.00	\$ 12,500.00
5 - Miscellaneous Revenue	\$ 46,881.11	\$ 5,714,303.64	\$ 9,227,069.90	\$3,512,766.26	\$ 9,037,166.00	\$ 189,903.90
1 - Investment Income	\$ 530.22	\$ 5,707.44	\$ 5,500.00	\$ (207.44)	\$ 4,010.00	\$ 1,490.00
2 - Other Misc Revenue	\$ 46,350.89	\$ 5,708,596.20	\$ 9,221,569.90	\$3,512,973.70	\$ 9,033,156.00	\$ 188,413.90
6 - Transfers & Advances	\$ -	\$ 4,143,900.00	\$ 4,397,404.05	\$ 253,504.05	\$ 4,135,130.00	\$ 262,274.05
1 - Interfund Advances	\$ -	\$ 4,143,900.00	\$ 4,375,404.05	\$ 231,504.05	\$ 4,113,130.00	\$ 262,274.05
2 - Interfund Transfers	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
Grand Total	\$ 898,160.86	\$17,778,932.65	\$24,832,904.28	\$7,053,971.63	\$23,745,798.28	\$1,087,106.00

CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget	Adjs
1 - Wages & Benefits	\$ 291,621.67	\$ 2,721,420.81	\$ 18.37	\$ 4,050,540.00	\$ 1,329,100.82	\$ 4,054,040.00	\$ -	\$ (3,500.00)	
3 - Contractual Services	\$ 140,955.42	\$ 906,226.59	\$ 301,634.42	\$ 1,760,583.56	\$ 552,722.55	\$ 1,460,596.00	\$ 66,877.56	\$ 233,110.00	
4 - Supplies & General Operating	\$ 154,070.99	\$ 1,391,283.63	\$ 548,841.67	\$ 2,450,755.86	\$ 510,630.56	\$ 2,145,336.00	\$ 106,919.86	\$ 198,500.00	
5 - Capital Outlay	\$ 231,585.43	\$ 2,718,107.93	\$ 3,699,622.25	\$ 9,646,466.48	\$ 3,228,736.30	\$ 8,362,633.00	\$ 651,333.48	\$ 632,500.00	
6 - Debt Service	\$ -	\$ 3,333,766.85	\$ 375,451.98	\$ 6,441,700.00	\$ 2,732,481.17	\$ 6,376,700.00	\$ -	\$ 65,000.00	
7 - Transfers & Advances	\$ -	\$ 4,180,496.00	\$ -	\$ 4,340,404.05	\$ 159,908.05	\$ 4,148,130.00	\$ -	\$ 192,274.05	
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 818,233.51	\$15,251,301.81	\$ 4,925,568.69	\$28,690,449.95	\$ 8,513,579.45	\$26,547,435.00	\$ 825,130.90	\$ 1,317,884.05	

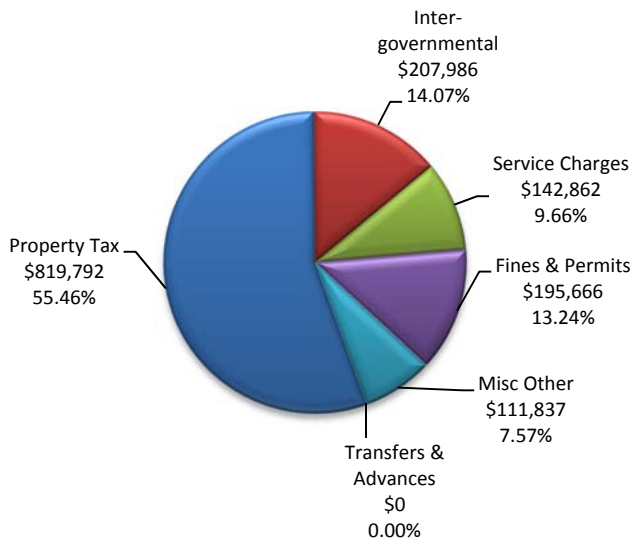


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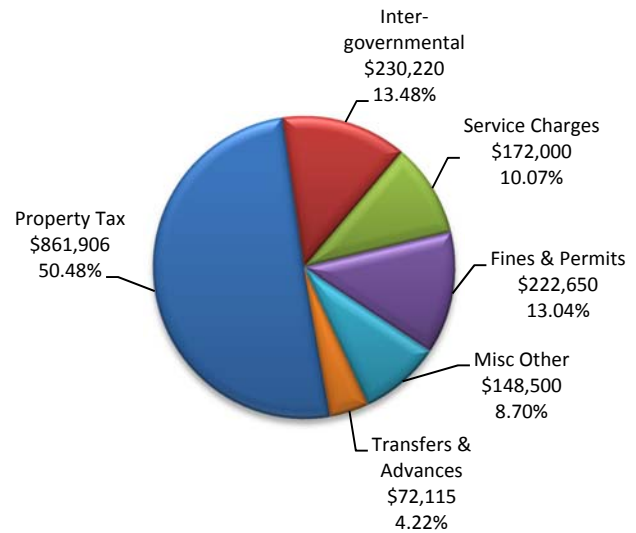
General Fund (A1)

Revenue – On a year to-date basis, the general fund has been credited with total revenue of approximately \$1.48 million, which reflects 86.57% of budget. Excluding the impact of interfund advance repayments in the calculation and the timing of the semi-annual property tax receipt, the total collected amount becomes 69.41% of budget. On a year to-date basis through September 30, general fund revenues are slightly below budget when compared to a straight-line rate of 75%.

YTD General Fund Revenue by Source



General Fund Revenue - Budget

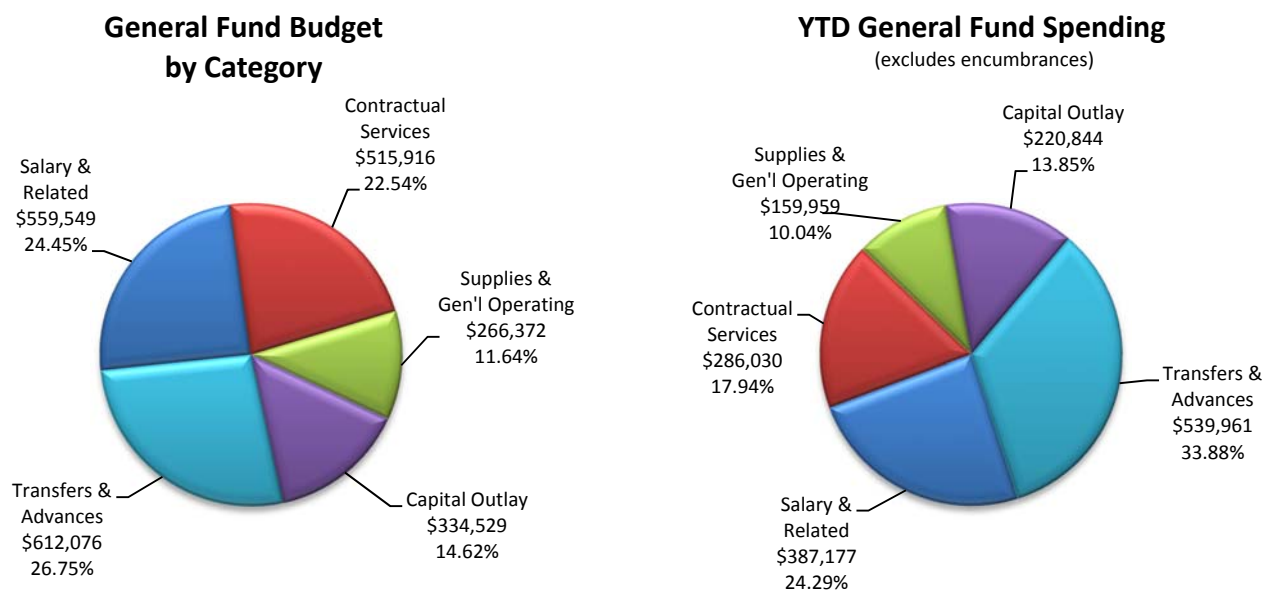


The largest revenue source for the general fund is property taxes, which account for 50.48% of the 2013 fund revenue budget. The 2013 budget is \$861.9 thousand, and is projected to up by \$61.0 thousand (7.62%) from 2012 full-year collections. To-date, the general fund has received \$819.8 thousand in property taxes, or 95.11% of budget. This total is up by \$18.0 thousand (2.36%) from the same period in 2012.

Intergovernmental revenues represent the second largest revenue category for the general fund. For 2013, it is projected to account for approximately \$230.2 thousand (13.48% of budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. Through September 30, the fund has received \$208.0 thousand in this category, and is running ahead of budget by \$35 thousand (20.46%). The total is up by \$59.8 thousand, or 40.39%, from the same nine-month period in 2012 and is due to: accelerated receipt in 2013 of homestead/rollback funds (up \$56.9), increased special assessments for property maintenance, etc. (up \$5.2), \$2.0 thousand grant received in 2012 (non-recurring in 2013), and increased estate tax revenue (up \$12.4); offset by lower local government fund (LGF) revenues (down \$14.2 thousand).

Fines, licenses and permits revenue is the other major general fund revenue source. The 2013 budget in this category is \$222.7 thousand (13.04% of budget), and consists of fines, forfeitures, building licenses/permits, and other miscellaneous permits. The city has received \$195.7 thousand in this category to-date (87.88% of budget), and is down by \$6.2 thousand (3.08%) from 2012. The variance is due to increased collection of building permits and licenses (up \$11.5 thousand or 23.23%), offset by reduced fines and forfeitures (down \$17.8 thousand or 11.72%).

Expenditures – The general fund has a total appropriated expenditure budget for 2013 of approximately \$2.29 million. Total spending through September 30 is \$1.59 million, and is equal to 69.65% of the budget. Excluding interfund advances and transfers in the calculation results in total spending equal to 62.87% of budget versus a straight-line basis of 75%. Most of the categories are within the straight-line rate with the exception of contractual services, which is only 55.44% of budget.

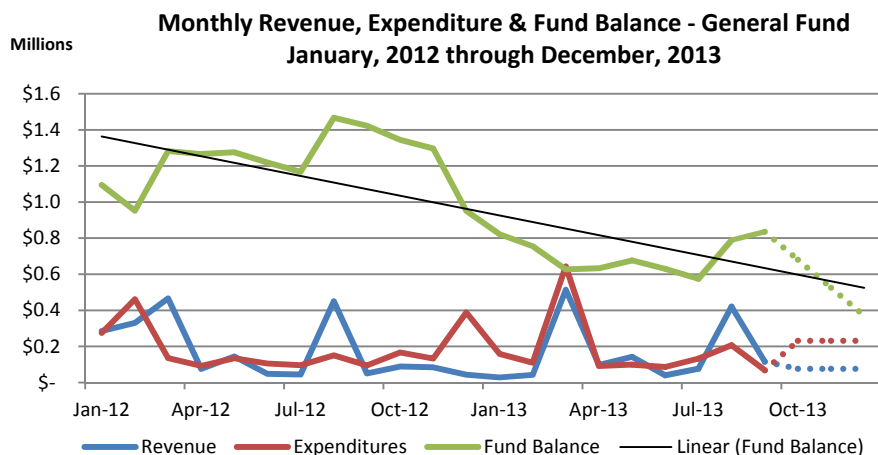


Other than interfund transfers and advances, salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$559.5 thousand, or 24.45% of the general fund budget. Spending through September 30 is \$387.2 thousand, or 69.19% budget. This category is running slightly better with expectations through nine months when compared to the straight-line rate of 75%.

Contractual services is another major expense category in the general fund. The 2013 budget in this category is \$516.0 thousand (22.54% of budget) and provides for non-employee personal services. Spending through September 30 is \$286.0 thousand, or 55.44% of budget, and is running below budget on a year-to-date basis. Including encumbrances (i.e., purchase orders) in the total, 79.13% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We will continue to monitor this category closely to ensure that spending remains within the approved budget.

Supplies and general operating expenditures is another significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$266.4 thousand, or 11.64% of the fund's budget. Spending to-date is \$160.0 thousand or 60.05% of budget. Including encumbrances in the calculation, the total spent or committed is \$218.2 thousand (81.93% of budget). Spending in this category is up by \$45.4 thousand (39.66%) from the same nine-month period in 2012. Much of the variance is due to: annual dues and memberships being paid in January for the entire year; copier lease payments; and additional community communication piece mailings.

Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods

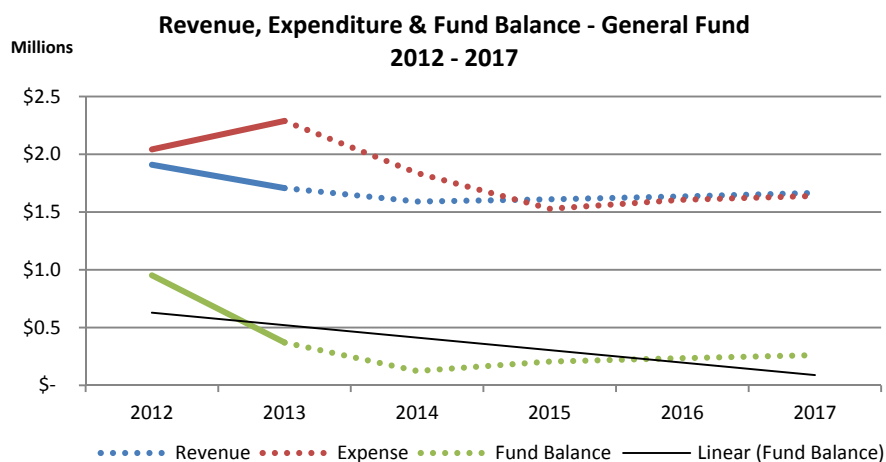


to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

The chart on the left plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

As you can see from the chart, the general fund has been declining consistently over the past 21 months. With the exception of August 2013, it also is projected to decline. The major spikes in revenue (typically March & August) represent the receipt of the semi-annual property tax settlements. The expense pike in February 2012 was the result of: (1) payment of \$100 thousand on the municipal building note; (2) annual payment of \$60 thousand to the Licking County Board of Health; and (3) a \$26 thousand interfund transfer. The expense spike in December 2012 was primarily the result of the annual note payment on the municipal

building debt. The March 2013 spike reflects the refunding of the 2012 notes.



Current projections call for the balance to decline through 2014, and then stabilize. The primary driver of the stabilization is the final balloon payment on the municipal building note will be made in 2014. From that point on, the revenues and expenditures are projected to gradually grow over the following three years.

CITY OF PATASKALA, OHIO
 SEPTEMBER 2013 YTD ANALYSIS - General Fund (A1)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 951,416	\$ 951,416			\$ 1,083,726	\$ 1,083,726				
REVENUE										
Taxes										
Property Taxes	\$ 819,792	\$ 861,906	\$ 42,114	95.11%	\$ 800,884	\$ 944,941	\$ 144,057	84.75%	\$ 18,908	2.36%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ 819,792	\$ 861,906	\$ 42,114	95.11%	\$ 800,884	\$ 944,941	\$ 144,057	84.75%	\$ 18,908	2.36%
Intergovernmental										
State Shared Taxes & Permits	\$ 198,459	\$ 219,720	\$ 21,261	90.32%	\$ 141,783	\$ 241,170	\$ 99,387	58.79%	\$ 56,676	39.97%
Grants & Loans	-	-	-	0.00%	2,000	-	(2,000)	100.00%	(2,000)	-100.00%
Special Assessments	9,527	10,500	973	90.73%	4,369	3,000	(1,369)	145.64%	5,157	118.04%
Total Intergovernmental	\$ 207,986	\$ 230,220	\$ 22,234	90.34%	\$ 148,152	\$ 244,170	\$ 96,018	60.68%	\$ 59,833	40.39%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	142,862	172,000	29,138	83.06%	136,708	159,500	22,792	85.71%	6,154	4.50%
Total Charges for Service	\$ 142,862	\$ 172,000	\$ 29,138	83.06%	\$ 136,708	\$ 159,500	\$ 22,792	85.71%	\$ 6,154	4.50%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ 133,835	\$ 157,250	\$ 23,415	85.11%	\$ 151,610	\$ 150,000	\$ (1,610)	101.07%	\$ (17,775)	-11.72%
Building, Licenses & Permits	61,006	64,650	3,644	94.36%	49,504	60,000	10,496	82.51%	11,502	23.23%
Other Permits	825	750	(75)	110.00%	765	-	(765)	100.00%	60	7.84%
Total Fines, Licenses & Permits	\$ 195,666	\$ 222,650	\$ 26,984	87.88%	\$ 201,879	\$ 210,000	\$ 8,121	96.13%	\$ (6,213)	-3.08%
Other Sources										
Investment Income	\$ 5,707	\$ 5,500	\$ (207)	103.77%	\$ 4,866	\$ 4,000	\$ (866)	121.64%	\$ 842	17.30%
Rental Income	79,951	105,000	25,049	76.14%	84,885	100,000	15,115	84.88%	(4,934)	-5.81%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	26,179	38,000	11,821	68.89%	14,554	5,000	(9,554)	291.08%	11,625	79.87%
Total Other Sources	\$ 111,837	\$ 148,500	\$ 36,663	75.31%	\$ 104,305	\$ 109,000	\$ 4,695	95.69%	\$ 7,532	7.22%
Transfers										
Transfers & Advances In	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ 216,636	\$ 216,636	\$ -	100.00%	\$ (216,636)	-100.00%
Total Transfers	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ 216,636	\$ 216,636	\$ -	100.00%	\$ (216,636)	-100.00%
Grand Total Revenue	\$ 1,478,144	\$ 1,707,391	\$ 229,248	86.57%	\$ 1,608,564	\$ 1,884,247	\$ 275,683	85.37%	\$ (130,420)	-8.11%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ (216,636)	\$ (216,636)	\$ -	0.00%	\$ 216,636	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ (216,636)	\$ (216,636)	\$ -	0.00%	\$ 216,636	-100.00%
Adjusted Grand Total Revenue	\$ 1,478,144	\$ 1,635,276	\$ 157,133	90.39%	\$ 1,391,928	\$ 1,667,611	\$ 275,683	83.47%	\$ 86,216	6.19%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 387,177	\$ 559,549	\$ 172,372	30.81%	\$ 18	\$ 172,353	30.80%	\$ 568,521	\$ (181,343)	-31.90%
Contractual Services	286,030	515,916	229,886	44.56%	122,213	107,673	20.87%	285,221	808	0.28%
Supplies & General Operating	159,959	266,372	106,412	39.95%	58,266	48,147	18.07%	114,538	45,422	39.66%
Capital Outlay	220,844	334,529	113,685	33.98%	26,403	87,282	26.09%	175,256	45,588	26.01%
Debt Service	-	-	-	0.00%	-	-	0.00%	100,000	(100,000)	-100.00%
Transfers & Advances	539,961	612,076	72,115	11.78%	-	72,115	11.78%	26,400	513,561	1945.31%
Grand Total Expenditures	\$ 1,593,972	\$ 2,288,442	\$ 694,470	30.35%	\$ 206,900	\$ 487,570	21.31%	\$ 1,269,936	\$ 324,036	25.52%
Adjustments:										
- Interfund transfers & advances	\$ (539,961)	\$ (612,076)	\$ (1,152,037)	188.22%	\$ -	\$ 72,115	11.78%	\$ (26,400)	\$ (513,561)	1945.31%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (539,961)	\$ (612,076)	\$ (72,115)	11.78%	\$ -	\$ 72,115	11.78%	\$ (26,400)	\$ (513,561)	1945.31%
Adjusted Grand Total Expenditures	\$ 1,054,011	\$ 1,676,366	\$ 622,355	37.13%	\$ 206,900	\$ 415,455	24.78%	\$ 1,243,536	\$ (189,525)	-15.24%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 835,588	\$ 370,366			\$ 628,688			\$ 1,422,354		

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - General Fund (A1)
THROUGH SEPTEMBER 30, 2013

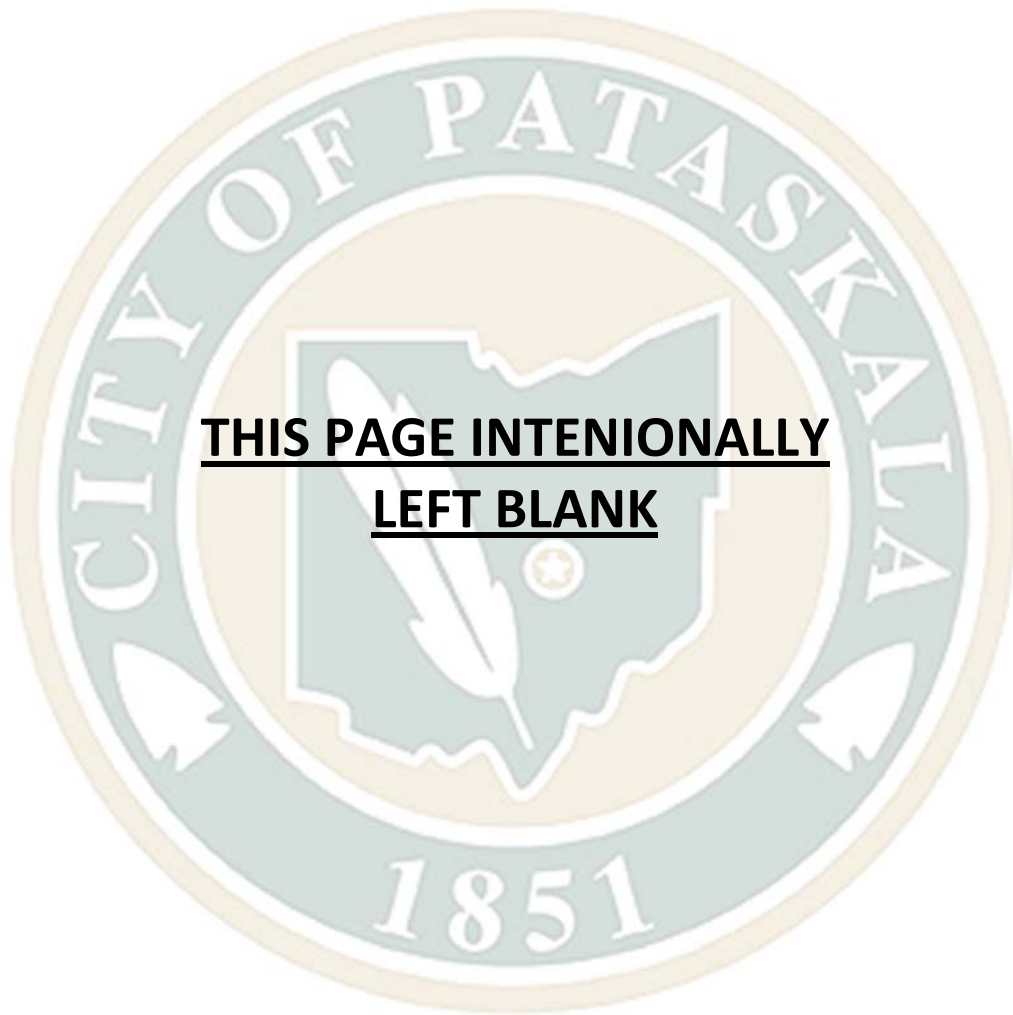
Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
A 1 - General Fund	\$ 115,546.94	\$1,478,143.64	\$1,707,391.26	\$229,247.62	\$1,648,901.26	\$ 58,490.00
1 - Taxes	\$ 867.34	\$ 819,792.20	\$ 861,906.26	\$ 42,114.06	\$ 816,906.26	\$ 45,000.00
1 - Property Taxes	\$ 867.34	\$ 819,792.20	\$ 861,906.26	\$ 42,114.06	\$ 816,906.26	\$ 45,000.00
1 - Real Property Taxes	\$ -	\$ 814,460.12	\$ 856,627.26	\$ 42,167.14	\$ 811,627.26	\$ 45,000.00
2 - Other Property Taxes	\$ 867.34	\$ 5,332.08	\$ 5,279.00	\$ (53.08)	\$ 5,279.00	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Intergovernmental	\$ 60,522.11	\$ 207,985.73	\$ 230,220.00	\$ 22,234.27	\$ 217,720.00	\$ 12,500.00
1 - State-Shared Taxes & Permits	\$ 60,522.11	\$ 198,459.09	\$ 219,720.00	\$ 21,260.91	\$ 214,720.00	\$ 5,000.00
1 - Local Government Fund	\$ 3,630.78	\$ 34,098.50	\$ 48,000.00	\$ 13,901.50	\$ 68,000.00	\$ (20,000.00)
2 - Rollback/Homestead	\$ 56,854.21	\$ 113,723.64	\$ 113,220.00	\$ (503.64)	\$ 113,220.00	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
4 - Cigarette Tax	\$ 37.12	\$ 309.63	\$ 500.00	\$ 190.37	\$ 500.00	\$ -
5 - Liquor Permits	\$ -	\$ 9,548.00	\$ 15,000.00	\$ 5,452.00	\$ 11,000.00	\$ 4,000.00
6 - Estate Tax	\$ -	\$ 40,779.32	\$ 41,000.00	\$ 220.68	\$ 20,000.00	\$ 21,000.00
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Special Assessments	\$ -	\$ 9,526.64	\$ 10,500.00	\$ 973.36	\$ 3,000.00	\$ 7,500.00
1 - Special Assessments	\$ -	\$ 9,526.64	\$ 10,500.00	\$ 973.36	\$ 3,000.00	\$ 7,500.00
3 -Charges for Service	\$ 22,688.85	\$ 142,862.32	\$ 172,000.00	\$ 29,137.68	\$ 172,000.00	\$ -
1 - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ 22,688.85	\$ 142,862.32	\$ 172,000.00	\$ 29,137.68	\$ 172,000.00	\$ -
1 - Franchise Fees	\$ -	\$ 88,262.59	\$ 140,000.00	\$ 51,737.41	\$ 150,000.00	\$ (10,000.00)
2 - Tower Lease	\$ 22,688.85	\$ 54,599.73	\$ 32,000.00	\$ (22,599.73)	\$ 22,000.00	\$ 10,000.00
4 - Fines, Licenses & Permits	\$ 20,534.53	\$ 195,666.32	\$ 222,650.00	\$ 26,983.68	\$ 208,150.00	\$ 14,500.00
1 - Fines & Forfeitures	\$ 14,026.23	\$ 133,834.83	\$ 157,250.00	\$ 23,415.17	\$ 155,250.00	\$ 2,000.00
1 - Fines & Forfeitures	\$ 14,026.23	\$ 133,834.83	\$ 157,250.00	\$ 23,415.17	\$ 155,250.00	\$ 2,000.00
2 - Licenses & Permits	\$ 6,508.30	\$ 61,831.49	\$ 65,400.00	\$ 3,568.51	\$ 52,900.00	\$ 12,500.00
1 - Building Licenses & Permits	\$ 6,363.30	\$ 61,006.49	\$ 64,650.00	\$ 3,643.51	\$ 52,150.00	\$ 12,500.00
2 - Miscellaneous Permits	\$ 145.00	\$ 825.00	\$ 750.00	\$ (75.00)	\$ 750.00	\$ -
5 - Miscellaneous Revenue	\$ 10,934.11	\$ 111,837.07	\$ 148,500.00	\$ 36,662.93	\$ 162,010.00	\$ (13,510.00)
1 - Investment Income	\$ 530.22	\$ 5,707.44	\$ 5,500.00	\$ (207.44)	\$ 4,010.00	\$ 1,490.00
1 - Investment Income	\$ 530.22	\$ 5,707.44	\$ 5,500.00	\$ (207.44)	\$ 4,010.00	\$ 1,490.00
2 - Other Misc Revenue	\$ 10,403.89	\$ 106,129.63	\$ 143,000.00	\$ 36,870.37	\$ 158,000.00	\$ (15,000.00)
1 - Rental Income	\$ 6,935.33	\$ 79,950.90	\$ 105,000.00	\$ 25,049.10	\$ 105,000.00	\$ -
4 - Miscellaneous Income	\$ 3,468.56	\$ 26,178.73	\$ 38,000.00	\$ 11,821.27	\$ 53,000.00	\$ (15,000.00)
6 - Transfers & Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
1 - Interfund Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
1 - Interfund Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
Grand Total	\$ 115,546.94	\$1,478,143.64	\$1,707,391.26	\$229,247.62	\$1,648,901.26	\$ 58,490.00

CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	PriorYear Enc	Total Budget Adjs
A 1 - General Fund	\$ 68,147.49	\$1,593,971.55	\$ 206,899.94	\$2,288,441.56	\$ 487,570.07	\$1,974,711.00	\$41,530.56	\$272,200.00
00 - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01 - Mayor	\$ 1,331.47	\$ 13,019.07	\$ 348.27	\$ 18,399.00	\$ 5,031.66	\$ 18,399.00	\$ -	\$ -
1 - Wages & Benefits	\$ 1,099.04	\$ 11,876.92	\$ -	\$ 15,399.00	\$ 3,522.08	\$ 15,399.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 232.43	\$ 1,142.15	\$ 348.27	\$ 2,000.00	\$ 509.58	\$ 2,000.00	\$ -	\$ -
02 - Finance Director	\$ -	\$ 1,966.24	\$ 12,128.20	\$ 14,466.24	\$ 371.80	\$ 11,500.00	\$ 466.24	\$ 2,500.00
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ 1,966.24	\$ -	\$ 1,966.24	\$ -	\$ 1,500.00	\$ 466.24	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ 12,128.20	\$ 12,500.00	\$ 371.80	\$ 10,000.00	\$ -	\$ 2,500.00
03 - Finance Manager	\$ 3,966.04	\$ 63,016.25	\$ 9,033.34	\$ 84,977.00	\$ 12,927.41	\$ 77,477.00	\$ -	\$ 7,500.00
1 - Wages & Benefits	\$ 3,253.29	\$ 29,847.80	\$ -	\$ 41,989.00	\$ 12,141.20	\$ 41,989.00	\$ -	\$ -
3 - Contractual Services	\$ 329.14	\$ 13,097.21	\$ 2,884.16	\$ 16,048.00	\$ 66.63	\$ 16,048.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 383.61	\$ 20,071.24	\$ 6,149.18	\$ 26,940.00	\$ 719.58	\$ 19,440.00	\$ -	\$ 7,500.00
04 - Finance Assistant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05 - Legal	\$ 6,785.99	\$ 70,288.22	\$ 33,961.70	\$ 116,408.00	\$ 12,158.08	\$ 79,748.00	\$ 2,410.00	\$ 34,250.00
1 - Wages & Benefits	\$ 2,250.09	\$ 23,011.13	\$ -	\$ 30,748.00	\$ 7,736.87	\$ 30,748.00	\$ -	\$ -
3 - Contractual Services	\$ 4,535.90	\$ 40,698.30	\$ 33,961.70	\$ 75,660.00	\$ 1,000.00	\$ 39,000.00	\$ 2,410.00	\$ 34,250.00
4 - Supplies & General Operating	\$ -	\$ 6,578.79	\$ -	\$ 10,000.00	\$ 3,421.21	\$ 10,000.00	\$ -	\$ -
06 - Magistrate/Mayor's Court	\$ 2,100.00	\$ 14,625.00	\$ 8,375.00	\$ 23,000.00	\$ -	\$ 23,000.00	\$ -	\$ -
3 - Contractual Services	\$ 2,100.00	\$ 14,625.00	\$ 8,375.00	\$ 23,000.00	\$ -	\$ 23,000.00	\$ -	\$ -
07 - Administrator	\$ 3,839.90	\$ 63,020.90	\$ 24,231.73	\$ 133,796.24	\$ 46,543.61	\$ 111,763.00	\$ 9,283.24	\$ 12,750.00
1 - Wages & Benefits	\$ 2,944.04	\$ 27,275.81	\$ -	\$ 36,763.00	\$ 9,487.19	\$ 36,763.00	\$ -	\$ -
3 - Contractual Services	\$ 55.40	\$ 17,890.76	\$ 18,950.00	\$ 69,047.50	\$ 32,206.74	\$ 60,000.00	\$ 9,047.50	\$ -
4 - Supplies & General Operating	\$ 840.46	\$ 17,854.33	\$ 5,281.73	\$ 27,985.74	\$ 4,849.68	\$ 15,000.00	\$ 235.74	\$ 12,750.00
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08 - Service Director	\$ -	\$ -	\$ 136.99	\$ 136.99	\$ -	\$ -	\$ 136.99	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ 136.99	\$ 136.99	\$ -	\$ -	\$ 136.99	\$ -
09 - Licking County Auditor	\$ -	\$ 16,945.10	\$ -	\$ 25,000.00	\$ 8,054.90	\$ 25,000.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ 16,945.10	\$ -	\$ 25,000.00	\$ 8,054.90	\$ 25,000.00	\$ -	\$ -
10 - State Auditor	\$ 398.86	\$ 1,868.81	\$ -	\$ 5,000.00	\$ 3,131.19	\$ 5,000.00	\$ -	\$ -
3 - Contractual Services	\$ 398.86	\$ 1,868.81	\$ -	\$ 5,000.00	\$ 3,131.19	\$ 5,000.00	\$ -	\$ -
11 - Council	\$ 6,359.71	\$ 61,964.25	\$ 6,914.20	\$ 95,797.72	\$ 26,919.27	\$ 85,516.00	\$ 4,281.72	\$ 6,000.00
1 - Wages & Benefits	\$ 6,041.94	\$ 56,506.27	\$ -	\$ 76,516.00	\$ 20,009.73	\$ 76,516.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ 811.76	\$ 3,870.49	\$ 5,991.45	\$ 1,309.20	\$ 4,000.00	\$ 1,991.45	\$ -
4 - Supplies & General Operating	\$ 317.77	\$ 4,646.22	\$ 3,043.71	\$ 13,290.27	\$ 5,600.34	\$ 5,000.00	\$ 2,290.27	\$ 6,000.00
12 - Council Clerk	\$ 129.40	\$ 779.12	\$ 753.88	\$ 2,500.00	\$ 967.00	\$ 2,500.00	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ 129.40	\$ 779.12	\$ 753.88	\$ 2,500.00	\$ 967.00	\$ 2,500.00	\$ -	\$ -
13 - Street Lights	\$ 539.49	\$ 33,839.66	\$ 26,160.34	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -
3 - Contractual Services	\$ 539.49	\$ 33,839.66	\$ 26,160.34	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -
14 - Court Clerk	\$ 5,245.22	\$ 47,938.87	\$ 2,097.18	\$ 76,708.00	\$ 26,671.95	\$ 74,208.00	\$ -	\$ 2,500.00
1 - Wages & Benefits	\$ 4,597.36	\$ 40,678.57	\$ -	\$ 60,708.00	\$ 20,029.43	\$ 60,708.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ 1,327.20	\$ -	\$ 2,500.00	\$ 1,172.80	\$ -	\$ -	\$ 2,500.00
4 - Supplies & General Operating	\$ 647.86	\$ 5,933.10	\$ 2,097.18	\$ 13,500.00	\$ 5,469.72	\$ 13,500.00	\$ -	\$ -
15 - Court Security	\$ 404.08	\$ 3,732.72	\$ -	\$ 4,849.00	\$ 1,116.28	\$ 4,849.00	\$ -	\$ -
1 - Wages & Benefits	\$ 404.08	\$ 3,732.72	\$ -	\$ 4,849.00	\$ 1,116.28	\$ 4,849.00	\$ -	\$ -
16 - LC Health Board	\$ -	\$ 61,500.00	\$ -	\$ 63,345.00	\$ 1,845.00	\$ 63,345.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ 61,500.00	\$ -	\$ 63,345.00	\$ 1,845.00	\$ 63,345.00	\$ -	\$ -
17 - Lands & Buildings	\$ 9,408.98	\$ 242,465.51	\$ 37,614.34	\$ 387,962.40	\$ 107,882.55	\$ 213,500.00	\$17,462.40	\$157,000.00
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Contractual Services	\$ 7,741.63	\$ 43,949.36	\$ 15,616.65	\$ 73,000.00	\$ 13,433.99	\$ 73,000.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 1,667.35	\$ 34,424.99	\$ 7,722.69	\$ 50,933.32	\$ 8,785.64	\$ 50,500.00	\$ 433.32	\$ -
5 - Capital Outlay	\$ -	\$ 164,091.16	\$ 14,275.00	\$ 264,029.08	\$ 85,662.92	\$ 90,000.00	\$17,029.08	\$157,000.00
6 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 - Parks & Recreation	\$ -	\$ 124,199.57	\$ -	\$ 128,166.00	\$ 3,966.43	\$ 78,166.00	\$ -	\$ 50,000.00
1 - Wages & Benefits	\$ -	\$ 446.87	\$ -	\$ 2,666.00	\$ 2,219.13	\$ 2,666.00	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -
5 - Capital Outlay	\$ -	\$ 48,752.70	\$ -	\$ 50,000.00	\$ 1,247.30	\$ -	\$ -	\$ 50,000.00
7 - Transfers & Advances	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ -

CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	PriorYear Enc	Total Budget Adjs
19 - Liability Insurance	\$ -	\$ 8,017.44	\$ -	\$ 9,503.00	\$ 1,485.56	\$ 22,003.00	\$ -	\$ (12,500.00)
3 - Contractual Services	\$ -	\$ 8,017.44	\$ -	\$ 9,503.00	\$ 1,485.56	\$ 22,003.00	\$ -	\$ (12,500.00)
20 - Planning & Zoning	\$ 20,969.89	\$ 244,302.81	\$ 25,946.91	\$ 407,668.42	\$ 137,418.70	\$ 362,864.00	\$ 4,344.42	\$ 40,460.00
1 - Wages & Benefits	\$ 18,907.31	\$ 179,039.25	\$ -	\$ 259,124.00	\$ 80,084.75	\$ 258,614.00	\$ -	\$ 510.00
3 - Contractual Services	\$ -	\$ 18,909.40	\$ 11,033.06	\$ 72,909.55	\$ 42,967.09	\$ 60,000.00	\$ 1,959.55	\$ 10,950.00
4 - Supplies & General Operating	\$ 2,062.58	\$ 38,354.16	\$ 14,913.85	\$ 67,634.87	\$ 14,366.86	\$ 36,250.00	\$ 2,384.87	\$ 29,000.00
5 - Capital Outlay	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ -
21 - Planning Commission	\$ 127.80	\$ 1,555.13	\$ 1,643.72	\$ 7,602.12	\$ 4,403.27	\$ 6,475.00	\$ 1,127.12	\$ -
1 - Wages & Benefits	\$ -	\$ 571.73	\$ -	\$ 4,975.00	\$ 4,403.27	\$ 4,975.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 127.80	\$ 983.40	\$ 1,643.72	\$ 2,627.12	\$ -	\$ 1,500.00	\$ 1,127.12	\$ -
22 - BZA	\$ 150.90	\$ 1,778.91	\$ 9.96	\$ 5,054.00	\$ 3,265.13	\$ 5,564.00	\$ -	\$ (510.00)
1 - Wages & Benefits	\$ -	\$ 288.87	\$ -	\$ 3,554.00	\$ 3,265.13	\$ 4,064.00	\$ -	\$ (510.00)
4 - Supplies & General Operating	\$ 150.90	\$ 1,490.04	\$ 9.96	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -
23 - Personnel BOR	\$ 6.68	\$ 281.34	\$ 18.37	\$ 4,054.00	\$ 3,754.29	\$ 4,054.00	\$ -	\$ -
1 - Wages & Benefits	\$ 6.68	\$ 281.34	\$ 18.37	\$ 3,554.00	\$ 3,254.29	\$ 3,554.00	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -
24 - General Office	\$ 4,817.29	\$ 36,909.99	\$ 15,479.65	\$ 54,518.43	\$ 2,128.79	\$ 47,500.00	\$ 2,018.43	\$ 5,000.00
3 - Contractual Services	\$ 172.35	\$ 12,549.82	\$ 1,361.18	\$ 13,911.00	\$ -	\$ 12,000.00	\$ 1,911.00	\$ -
4 - Supplies & General Operating	\$ 4,644.94	\$ 24,360.17	\$ 14,118.47	\$ 40,607.43	\$ 2,128.79	\$ 35,500.00	\$ 107.43	\$ 5,000.00
25 - Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 - Sesquicentennial Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 - Park Use Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 - Project Manager	\$ 1,565.79	\$ 14,995.64	\$ 2,046.16	\$ 22,454.00	\$ 5,412.20	\$ 20,204.00	\$ -	\$ 2,250.00
1 - Wages & Benefits	\$ 1,533.84	\$ 13,620.10	\$ -	\$ 18,704.00	\$ 5,083.90	\$ 18,704.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 31.95	\$ 1,375.54	\$ 2,046.16	\$ 3,750.00	\$ 328.30	\$ 1,500.00	\$ -	\$ 2,250.00
30 - Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 - Charter Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 - CHIP Fund	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
33 - ODNR Trail Fund	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ -
33 - SRTS Fund	\$ -	\$ -	\$ -	\$ 30,115.00	\$ 30,115.00	\$ 30,115.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 30,115.00	\$ 30,115.00	\$ 30,115.00	\$ -	\$ -
34 - CDBG Fund	\$ -	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 57,000.00	\$ -	\$ (35,000.00)
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 57,000.00	\$ -	\$ (35,000.00)
35 - Debt Service	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ -
Grand Total	\$ 68,147.49	\$1,593,971.55	\$ 206,899.94	\$2,288,441.56	\$ 487,570.07	\$1,974,711.00	\$41,530.56	\$272,200.00

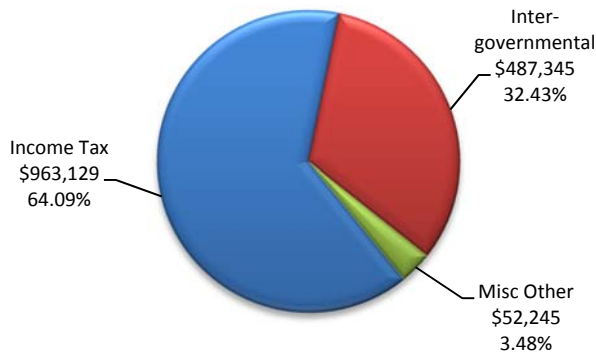


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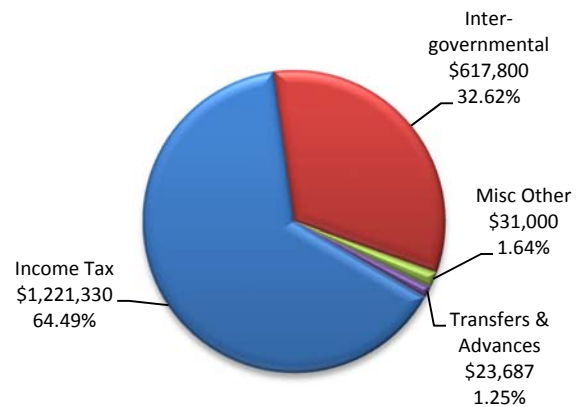
Street Fund (B1)

Revenue – On a year to-date basis, the Street fund has been credited with total revenue of approximately \$1.5 million, which reflects 79.35% of budget. Total revenue to date is up by \$570.5 thousand (61.2%) from the same nine-month period in 2012. The fund's primary revenue sources are income taxes and intergovernmental revenues.

YTD Street Fund Revenue by Source

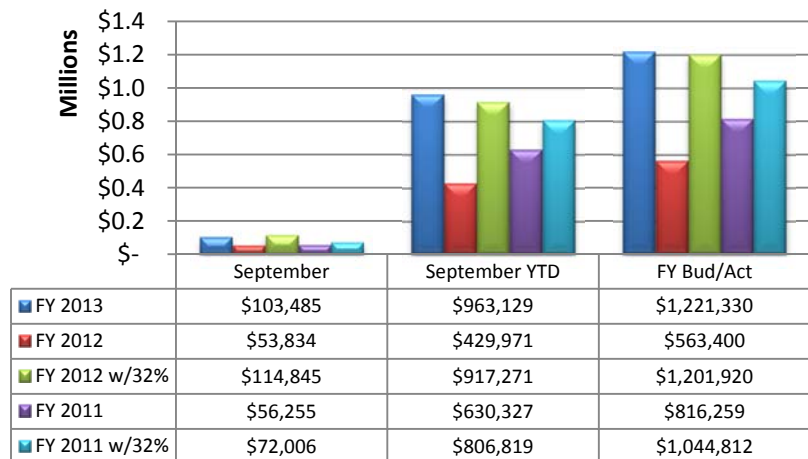


Street Fund Revenue - Budget



Income tax collections in September were \$103.5 thousand, and are up by \$49.7 thousand (92.23%) compared to the same period in 2012. Year to-date income tax revenues credited to the fund are \$963.1 thousand, and represent 78.86% of budget. In comparison, collections through September 2012 were \$430.0 thousand, and represented 76.32% of the 2012 full-year collections. Accounting for the change in revenue allocation to the fund (from 15% to 32% of total collections) and correcting for a data entry error in May 2012, it appears that collections are running slightly ahead last year at this point in time. We will continue to closely monitor the rate of collection and adjust the forecast when and if appropriate to do so. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage had not been modified in 2011 and 2012. In both 2011 and 2012, the fund would have received a lower distribution than in 2012 when calculating the amount 'as-if' the fund was receiving the current allocation percentage in that year.

Income Tax Collections - Street Fund

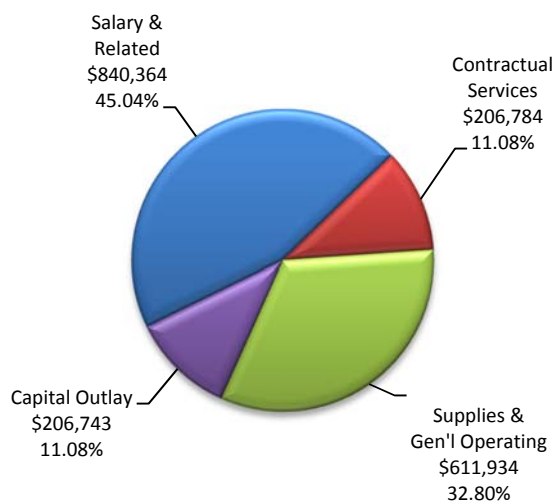


Intergovernmental revenues in the Street fund are budgeted at \$617.8 thousand and represent 32.62% of the fund's revenue budget. This category is comprised of state-shared (i.e., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$487.3 thousand in this category (78.88% of budget), and is up by 1.67% when compared to the same nine-month period in 2012. Compared to a straight-line basis of 75%, collections are in line with expectations.

The other category, Other Sources, is budgeted at \$31 thousand, and the city has received \$52.2 thousand to-date. The revenue budget was recently increased in this category to reflect the higher than planned receipts. We will most likely increase the forecast again in this revenue line due to higher than anticipated collections.

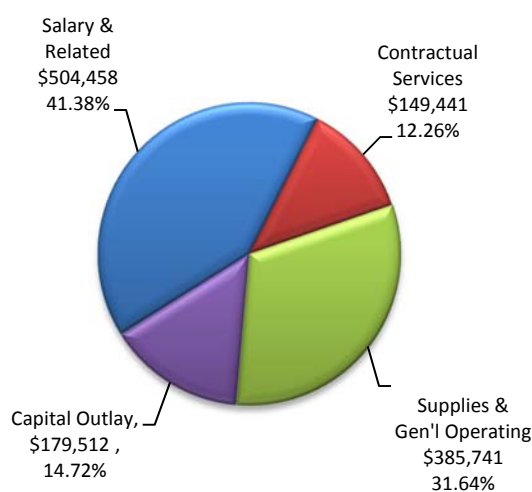
Expenditures – The Street fund has a total appropriated expenditure budget for 2013 of approximately \$1.87 million. Total spending through September 30 was \$1.22 million and is equal to 65.34% of budget. Including encumbrances in the calculation, the total becomes 75.38% of the full-year budget. The total compares favorably to the nine-month straight-line basis of 75%.

Street Fund Budget by Category



YTD Street Fund Spending

(excludes encumbrances)

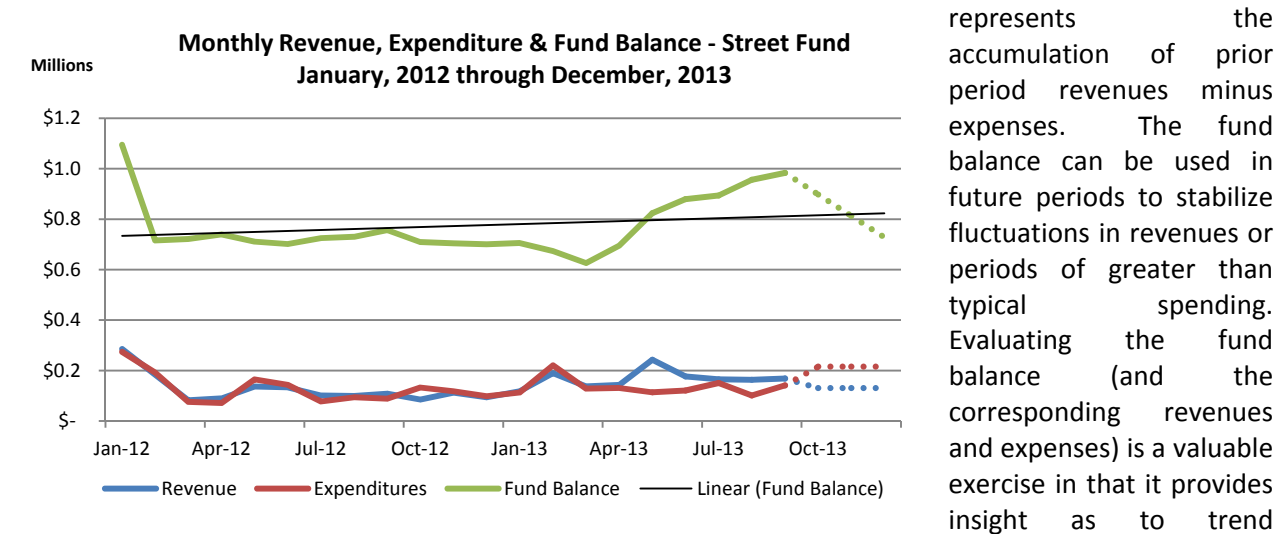


Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$840.4 thousand, or 45.04% of the fund's budget. Spending through September 30 is \$504.5 thousand, or 60.03% of budget. The favorable YTD variance (\$125.8 thousand) and was the result of a number of open budgeted positions, partially offset by full-year funding of employee HRA accounts.

Supplies and general operating expenditures is another significant expense category in the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$611.9 thousand, or 32.8% of the fund's budget. Spending to-date is \$385.7 thousand, or 63.04% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$510.2 thousand or 83.38% of the budget. Most of the YTD variance is the result of full-year purchase orders for utilities, fuel, etc.

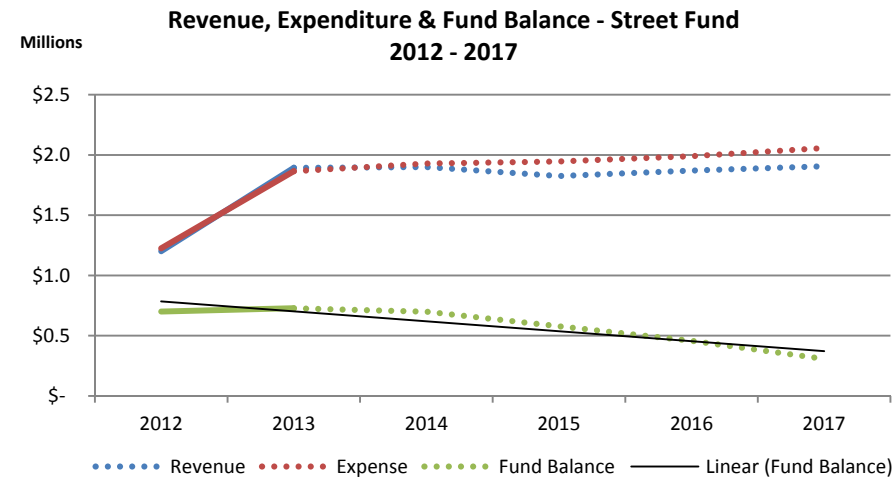
Spending on capital projects and equipment is the other major expense category in the Street fund. The 2013 budget in this category is \$206.7 thousand (11.08% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Spending to-date is \$179.5 thousand, or 86.83% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$205.7 thousand or 99.47% of the budget. This higher rate of spending is due to the purchase of, or orders placed for, new capital equipment such as trucks, mowers, etc.

Fund Balance – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city’s streets, roads and rights-of-way are paid. Fund balance



(increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

The chart below plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.



As you can see from the chart, the Street fund has been generally stable, although down from January 2012. The revenue spike in May 2013 is the result of better than anticipated income tax collections. Other than that item, revenues and spending have been closely matched. The growth in spending in 2013 is the

result of the addition and replacement of Public Service staff. Current projections (see chart above) call for the balance to increase through 2013, then slowly decline over the following 4 years.

CITY OF PATASKALA, OHIO
SEPTEMBER 2013 YTD ANALYSIS - Street Fund (B1)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 699,924	\$ 699,924			\$ 723,432	\$ 723,432				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	963,129	1,221,330	258,201	78.86%	429,971	395,700	(34,271)	108.66%	533,159	124.00%
Total Taxes	\$ 963,129	\$ 1,221,330	\$ 258,201	78.86%	\$ 429,971	\$ 395,700	\$ (34,271)	108.66%	\$ 533,159	124.00%
Intergovernmental										
State Shared Taxes & Permits	\$ 487,345	\$ 617,800	\$ 130,455	78.88%	\$ 479,334	\$ 550,000	\$ 70,666	87.15%	\$ 8,010	1.67%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 487,345	\$ 617,800	\$ 130,455	78.88%	\$ 479,334	\$ 550,000	\$ 70,666	87.15%	\$ 8,010	1.67%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	571	1,000	429	57.05%	843	628	(215)	134.28%	(273)	-32.34%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	51,675	30,000	(21,675)	172.25%	22,051	500	(21,551)	4410.24%	29,623	134.34%
Total Other Sources	\$ 52,245	\$ 31,000	\$ (21,245)	168.53%	\$ 22,894	\$ 1,128	\$ (21,766)	2029.65%	\$ 29,351	128.20%
Transfers										
Transfers & Advances In	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,502,719	\$ 1,893,817	\$ 391,098	79.35%	\$ 932,200	\$ 946,828	\$ 14,628	98.46%	\$ 570,519	61.20%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,502,719	\$ 1,870,130	\$ 367,411	80.35%	\$ 932,200	\$ 946,828	\$ 14,628	98.46%	\$ 570,519	61.20%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 504,458	\$ 840,364	\$ 335,906	39.97%	\$ -	\$ 335,906	39.97%	\$ 362,102	\$ 142,356	39.31%
Contractual Services	149,441	206,784	57,344	27.73%	36,623	20,721	10.02%	113,100	36,340	32.13%
Supplies & General Operating	385,741	611,934	226,193	36.96%	124,505	101,689	16.62%	264,619	121,122	45.77%
Capital Outlay	179,512	206,743	27,230	13.17%	26,138	1,093	0.53%	159,355	20,158	12.65%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 1,219,152	\$ 1,865,825	\$ 646,674	34.66%	\$ 187,265	\$ 459,408	24.62%	\$ 899,176	\$ 319,976	35.59%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 1,219,152	\$ 1,865,825	\$ 646,674	34.66%	\$ 187,265	\$ 459,408	24.62%	\$ 899,176	\$ 319,976	35.59%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 983,491	\$ 727,916			\$ 796,226			\$ 756,456		

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Street Fund (B1)
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B 1 - Street Fund	\$ 168,513.41	\$ 1,502,718.97	\$ 1,893,817.00	\$ 391,098.03	\$ 1,750,030.00	\$ 143,787.00
1 - Taxes	\$ 103,485.21	\$ 963,129.33	\$ 1,221,330.00	\$ 258,200.67	\$ 1,121,230.00	\$ 100,100.00
2 - Income Taxes	\$ 103,485.21	\$ 963,129.33	\$ 1,221,330.00	\$ 258,200.67	\$ 1,121,230.00	\$ 100,100.00
1 - Income Taxes	\$ 102,556.55	\$ 960,774.22	\$ 1,220,000.00	\$ 259,225.78	\$ 1,120,000.00	\$ 100,000.00
2 - ODT Income Taxes	\$ 928.66	\$ 2,205.63	\$ 1,330.00	\$ (875.63)	\$ 1,230.00	\$ 100.00
3 - JEDD Income Taxes	\$ -	\$ 149.48	\$ -	\$ (149.48)	\$ -	\$ -
2 - Intergovernmental	\$ 47,852.19	\$ 487,344.58	\$ 617,800.00	\$ 130,455.42	\$ 617,800.00	\$ -
1 - State-Shared Taxes & Permits	\$ 47,852.19	\$ 487,344.58	\$ 617,800.00	\$ 130,455.42	\$ 617,800.00	\$ -
9 - Permissive Tax	\$ 47,852.19	\$ 487,344.58	\$ 617,800.00	\$ 130,455.42	\$ 617,800.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Miscellaneous Revenue	\$ 17,176.01	\$ 52,245.06	\$ 31,000.00	\$ (21,245.06)	\$ 11,000.00	\$ 20,000.00
2 - Other Misc Revenue	\$ 17,176.01	\$ 52,245.06	\$ 31,000.00	\$ (21,245.06)	\$ 11,000.00	\$ 20,000.00
1 - Rental Income	\$ 60.24	\$ 570.53	\$ 1,000.00	\$ 429.47	\$ 1,000.00	\$ -
4 - Miscellaneous Income	\$ 17,115.77	\$ 51,674.53	\$ 30,000.00	\$ (21,674.53)	\$ 10,000.00	\$ 20,000.00
6 - Transfers & Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00
1 - Interfund Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00
1 - Interfund Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00
Grand Total	\$ 168,513.41	\$ 1,502,718.97	\$ 1,893,817.00	\$ 391,098.03	\$ 1,750,030.00	\$ 143,787.00

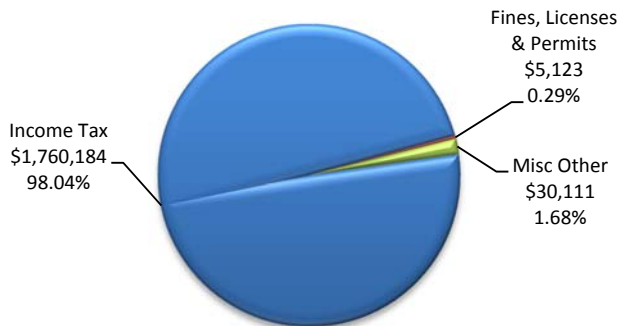
CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - Other Funds
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
B 1 - Street Fund	\$ 141,122.09	\$1,219,151.72	\$ 187,265.19	\$1,865,825.24	\$ 459,408.33	\$1,720,164.00	\$ 46,661.24	\$ 99,000.00
32 - Street Fund	\$ 141,122.09	\$1,219,151.72	\$ 187,265.19	\$1,865,825.24	\$ 459,408.33	\$1,720,164.00	\$ 46,661.24	\$ 99,000.00
1 - Wages & Benefits	\$ 55,251.74	\$ 504,458.15	\$ -	\$ 840,364.00	\$ 335,905.85	\$ 840,364.00	\$ -	\$ -
3 - Contractual Services	\$ 25,575.65	\$ 149,440.51	\$ 36,622.75	\$ 206,784.43	\$ 20,721.17	\$ 183,400.00	\$ 11,884.43	\$ 11,500.00
4 - Supplies & General Operating	\$ 60,294.70	\$ 385,740.58	\$ 124,504.69	\$ 611,934.06	\$ 101,688.79	\$ 501,400.00	\$ 25,534.06	\$ 85,000.00
5 - Capital Outlay	\$ -	\$ 179,512.48	\$ 26,137.75	\$ 206,742.75	\$ 1,092.52	\$ 195,000.00	\$ 9,242.75	\$ 2,500.00
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

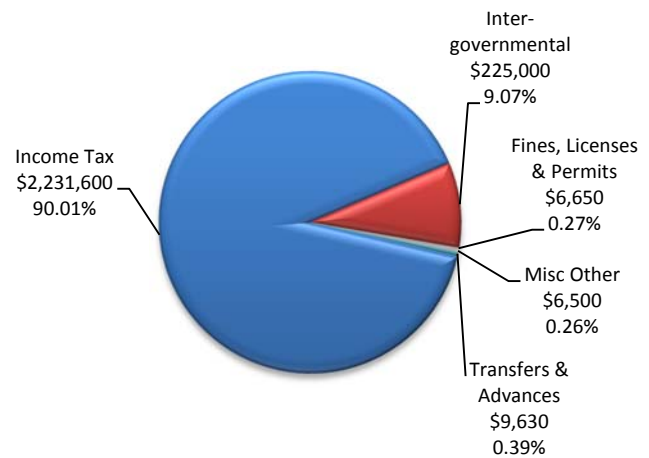
Police Fund (B13)

Revenue – On a year to-date basis, the Police fund has been credited with total revenue of approximately \$1.8 million, which reflects 72.7% of budget. Total revenue to-date is approximately \$1.03 million (135.45%) higher than the same nine-month period in 2012. The major reason for the increase was the change in the fund's income tax allocation percentage in 2013 from 24% to 32%. The fund's primary revenue sources are income taxes and intergovernmental revenues.

YTD Police Fund Revenue by Source

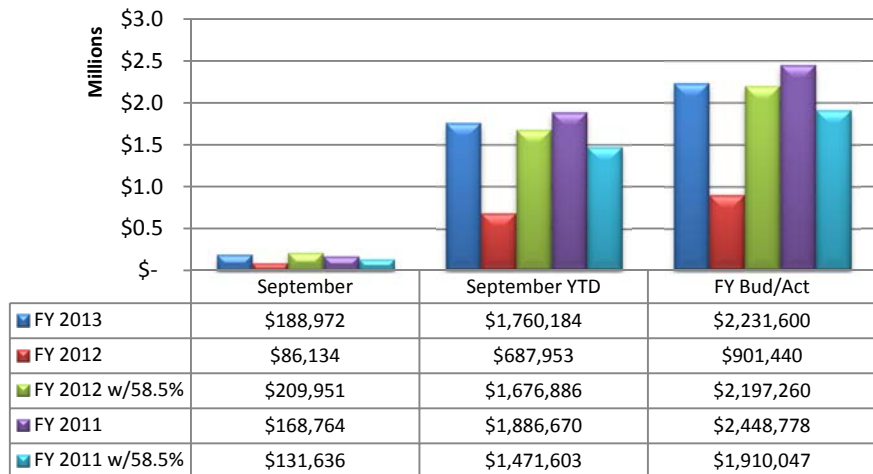


Police Fund Revenue - Budget



Year to-date income tax revenues credited to the fund are \$1.76 million and represent 78.88% of the budget. In comparison, collections through September 2012 were \$688.0 thousand and represented 76.32% of the 2012 full-year collections. It is important to note that the allocation to the fund has increased in 2013 from 24% to 58.5%. Adjusting for the change in allocations rates (see green and light blue bars in chart to the right) would indicate that collections are running above the 2012 pace for this fund. The current forecast was increased by \$182,100 during the month of May. We will continue to closely monitor the rate of collection and adjust the forecast when, and if, appropriate to do so. The green/light blue bars in the chart above have been restated to reflect the revenue that would have been allocated to the fund in 2011 and 2012 had the percentage been the same in all years.

Income Tax Collections - Police Fund



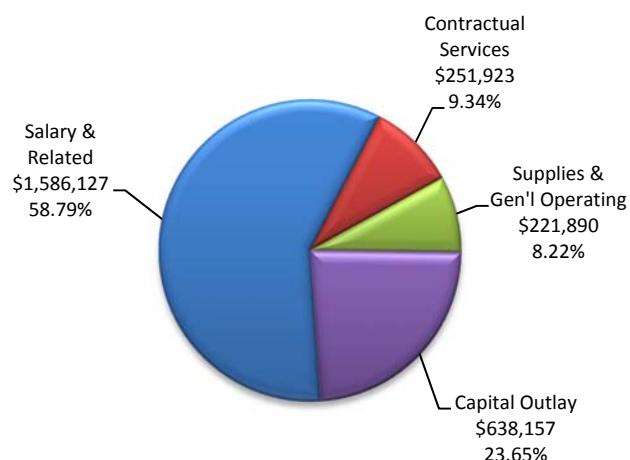
Intergovernmental revenues are budgeted at \$225 thousand and represent 9.07% of the fund's revenue budget. The category is comprised of revenues from other (federal, state and local) governmental agencies.

The revenue currently in the 2013 budget is the LGIF loan (90%) for the construction of a MARCS antenna in the city.

The other major category, Other Sources, has a budget of \$6.5 thousand, and the city has received \$30.1 thousand to-date. These are miscellaneous non-recurring revenue items which are not material. The revenue forecast for this category will be increased in October to reflect the current rate of collections.

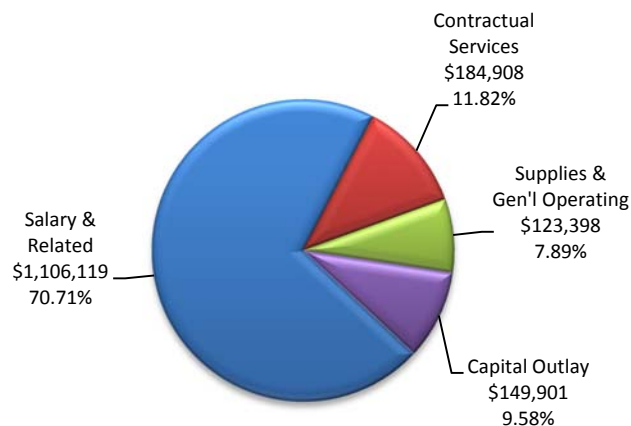
Expenditures – The Police fund has a total appropriated expenditure budget for 2013 of approximately \$2.7 million. Total spending through September 30 is \$1.56 million and is equal to 57.98% of the 2013 budget. Total spending to-date compares favorably to the straight-line rate of 75%. If encumbrances (e.g., purchase orders) are included in the total, the total spending (or commitments to spend) is equal to \$1.69 million, or 62.52% of the budget. Spending to date is approximately \$125.3 thousand (8.71%) higher than the same nine-month period in 2012. The increase is primarily due to higher wage and benefit costs as the result of filled officer positions that were open for a portion of 2012 (up \$158.1 thousand), higher income tax collection fees and refunds (up \$80.0 thousand), and the timing/amount of the purchase of new cruisers in 2013 (down \$104.5 thousand).

Police Fund Budget by Category



YTD Police Fund Spending

(excludes encumbrances)



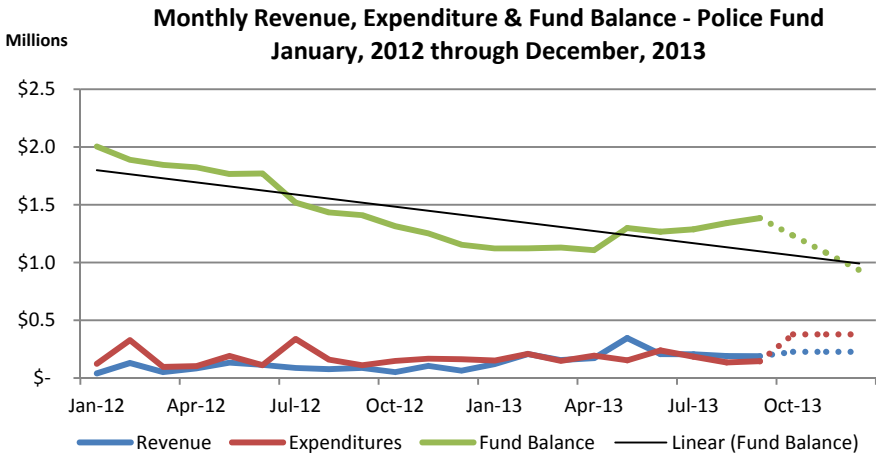
Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$1.59 million, or 58.79% of the fund's budget. Spending through September 30 is \$1.11 million or 69.74 % of budget, and is running somewhat below budget. Compared to FY 2012, spending was up by \$158.1 thousand (16.67%) due to the full-year impact in 2013 of three Patrol Officers hired during 2012.

Supplies and general operating expenditures is another significant expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$221.9 thousand, or 8.22% of budget. Spending through September 30 is \$123.4 thousand and is 55.61% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$192.8 thousand (86.87% of budget). Compared to the same nine-month period in FY 2012, spending was down by \$8.2 thousand (6.25%).

Spending on capital equipment is the other major expense category in the Police fund. The 2013 budget in this category is \$638.2 thousand (23.65% of budget) and provides funding for the acquisition of law enforcement-related equipment and capital improvements. Spending through September 30 was \$149.9

thousand, or 23.49% of budget. Including encumbrances in the calculation, the total committed to spend is \$172.9 thousand, or 27.09% of budget. In addition to these purchases, \$250.0 thousand was appropriated (not yet encumbered) for the construction of a MARCS radio tower and \$185.0 thousand was appropriated for the building roof improvements. Most of the funding (90%) for the project will be provided by a 10-year, zero-interest loan from the LGIF program. The remaining budget is to provide a one-year payment on a capital lease for the required replacement radio equipment.

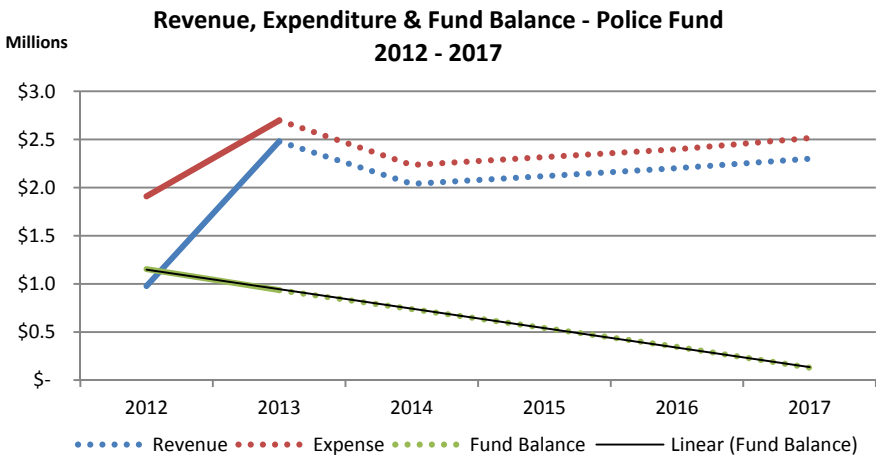
Fund Balance – The Police fund is the primary operating account for the city from which expenses associated with the operation of the city’s Police department are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance



(and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

The chart on the left plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

As you can see from the chart, the balance in the Police fund has been continually declining since January 2012. In fact, the only month where revenues significantly exceeded spending was in May. The positive variance in May was the result of better than anticipated income tax collections. Other than that item, expenditures have regularly exceeded revenues. The growth in spending in 2013 is the result of:



expenditures have regularly exceeded revenues. The growth in spending in 2013 is the result of: (1) the addition three new Police officers; (2) planned purchase of MARCS radios and construction of tower; and (3) Police facility building improvements.

Current projections call for the balance to decline each year over the following 5 years (see chart at left).

CITY OF PATASKALA, OHIO
 SEPTEMBER 2013 YTD ANALYSIS - Police Fund (B13)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 1,153,893	\$ 1,153,893			\$ 2,087,236	\$ 2,087,236				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,760,184	2,231,600	471,416	78.88%	687,953	633,121	(54,832)	108.66%	1,072,230	155.86%
Total Taxes	\$ 1,760,184	\$ 2,231,600	\$ 471,416	78.88%	\$ 687,953	\$ 633,121	\$ (54,832)	108.66%	\$ 1,072,230	155.86%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	225,000	225,000	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ 225,000	\$ 225,000	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ 5,123	\$ 6,650	\$ 1,527	77.04%	\$ 4,600	\$ 500	\$ (4,100)	920.00%	\$ 523	11.37%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 5,123	\$ 6,650	\$ 1,527	77.04%	\$ 4,600	\$ 500	\$ (4,100)	920.00%	\$ 523	11.37%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	30,111	6,500	(23,611)	463.25%	70,001	5,000	(65,001)	1400.02%	(39,890)	-56.98%
Total Other Sources	\$ 30,111	\$ 6,500	\$ (23,611)	463.25%	\$ 70,001	\$ 5,000	\$ (65,001)	1400.02%	\$ (39,890)	-56.98%
Transfers										
Transfers & Advances In	\$ -	\$ 9,630	\$ 9,630	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 9,630	\$ 9,630	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,795,418	\$ 2,479,380	\$ 683,962	72.41%	\$ 762,555	\$ 638,621	\$ (123,934)	119.41%	\$ 1,032,863	135.45%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (9,630)	\$ 9,630	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (9,630)	\$ 9,630	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,795,418	\$ 2,469,750	\$ 674,332	72.70%	\$ 762,555	\$ 638,621	\$ (123,934)	119.41%	\$ 1,032,863	135.45%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 1,106,119	\$ 1,586,127	\$ 480,008	30.26%	\$ -	\$ 480,008	30.26%	\$ 948,054	\$ 158,065	16.67%
Contractual Services	184,908	251,923	67,015	26.60%	30,151	36,864	14.63%	104,986	79,921	76.13%
Supplies & General Operating	123,398	221,890	98,492	44.39%	69,359	29,133	13.13%	131,627	(8,229)	-6.25%
Capital Outlay	149,901	638,157	488,256	76.51%	23,004	465,252	72.91%	254,388	(104,487)	-41.07%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 1,564,326	\$ 2,698,098	\$ 1,133,771	42.02%	\$ 122,514	\$ 1,011,257	37.48%	\$ 1,439,055	\$ 125,271	8.71%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 1,564,326	\$ 2,698,098	\$ 1,133,771	42.02%	\$ 122,514	\$ 1,011,257	37.48%	\$ 1,439,055	\$ 125,271	8.71%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,384,984	\$ 935,175			\$ 1,262,470			\$ 1,410,735		

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Police Fund (B13)
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B13 - Police Levy	\$ 189,397.14	\$1,795,417.92	\$2,479,380.05	\$683,962.13	\$2,283,500.00	\$195,880.05
1 - Taxes	\$ 188,972.04	\$1,760,183.55	\$2,231,600.00	\$471,416.45	\$2,049,500.00	\$182,100.00
1 - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Income Taxes	\$ 188,972.04	\$1,760,183.55	\$2,231,600.00	\$471,416.45	\$2,049,500.00	\$182,100.00
1 - Income Taxes	\$ 187,486.19	\$1,756,415.40	\$2,229,500.00	\$473,084.60	\$2,047,500.00	\$182,000.00
2 - ODT Income Taxes	\$ 1,485.85	\$ 3,528.99	\$ 2,100.00	\$ (1,428.99)	\$ 2,000.00	\$ 100.00
3 - JEDD Income Taxes	\$ -	\$ 239.16	\$ -	\$ (239.16)	\$ -	\$ -
2 - Intergovernmental	\$ -	\$ -	\$ 225,000.00	\$225,000.00	\$ 225,000.00	\$ -
1 - State-Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ 225,000.00	\$225,000.00	\$ 225,000.00	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ 225,000.00	\$225,000.00	\$ 225,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 350.00	\$ 5,123.00	\$ 6,650.00	\$ 1,527.00	\$ 4,000.00	\$ 2,650.00
1 - Fines & Forfeitures	\$ 350.00	\$ 5,123.00	\$ 6,650.00	\$ 1,527.00	\$ 4,000.00	\$ 2,650.00
1 - Fines & Forfeitures	\$ 350.00	\$ 5,123.00	\$ 6,650.00	\$ 1,527.00	\$ 4,000.00	\$ 2,650.00
5 - Miscellaneous Revenue	\$ 75.10	\$ 30,111.37	\$ 6,500.00	\$ (23,611.37)	\$ 5,000.00	\$ 1,500.00
2 - Other Misc Revenue	\$ 75.10	\$ 30,111.37	\$ 6,500.00	\$ (23,611.37)	\$ 5,000.00	\$ 1,500.00
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 75.10	\$ 30,111.37	\$ 6,500.00	\$ (23,611.37)	\$ 5,000.00	\$ 1,500.00
6 - Transfers & Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05
1 - Interfund Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05
1 - Interfund Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05
Grand Total	\$ 189,397.14	\$1,795,417.92	\$2,479,380.05	\$683,962.13	\$2,283,500.00	\$195,880.05

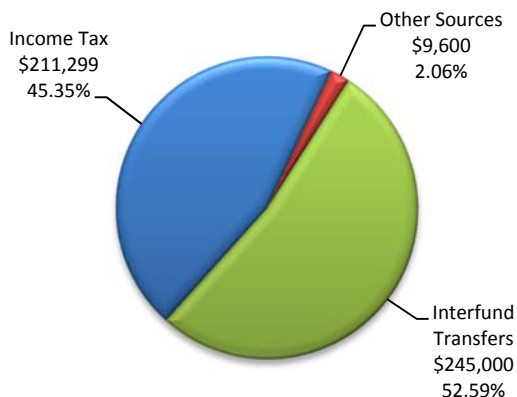
CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - Other Funds
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
B13 - Police Levy	\$ 146,011.29	\$1,564,326.31	\$ 122,514.03	\$2,698,097.70	\$ 1,011,257.36	\$2,443,186.00	\$ 20,951.70	\$233,960.00
39 - Police Levy	\$ 146,011.29	\$1,564,326.31	\$ 122,514.03	\$2,698,097.70	\$ 1,011,257.36	\$2,443,186.00	\$ 20,951.70	\$233,960.00
1 - Wages & Benefits	\$ 117,213.86	\$1,106,119.23	\$ -	\$1,586,127.00	\$ 480,007.77	\$1,589,627.00	\$ -	\$ (3,500.00)
3 - Contractual Services	\$ 19,205.94	\$ 184,907.89	\$ 30,150.71	\$ 251,922.81	\$ 36,864.21	\$ 211,209.00	\$ 753.81	\$ 39,960.00
4 - Supplies & General Operating	\$ 9,591.49	\$ 123,398.23	\$ 69,359.12	\$ 221,890.47	\$ 29,133.12	\$ 195,100.00	\$ 16,790.47	\$ 10,000.00
5 - Capital Outlay	\$ -	\$ 149,900.96	\$ 23,004.20	\$ 638,157.42	\$ 465,252.26	\$ 447,250.00	\$ 3,407.42	\$187,500.00
6 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

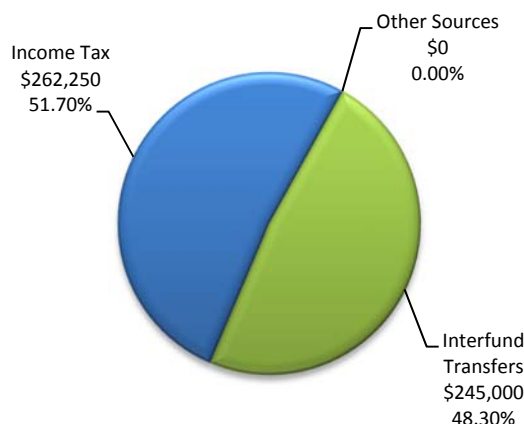
Capital Improvements Fund (C6)

Revenue – The Capital Improvements fund has a 2013 revenue budget of \$507.3 thousand. On a year to-date basis, the fund has received approximately \$465.9 thousand in total revenue, or 91.85% of total budget. Excluding interfund transfers from the calculation results in a total of 84.23% of budget. The fund's primary revenue sources are income taxes and interfund transfers.

**YTD Capital Improvements Fund
Revenue by Source**

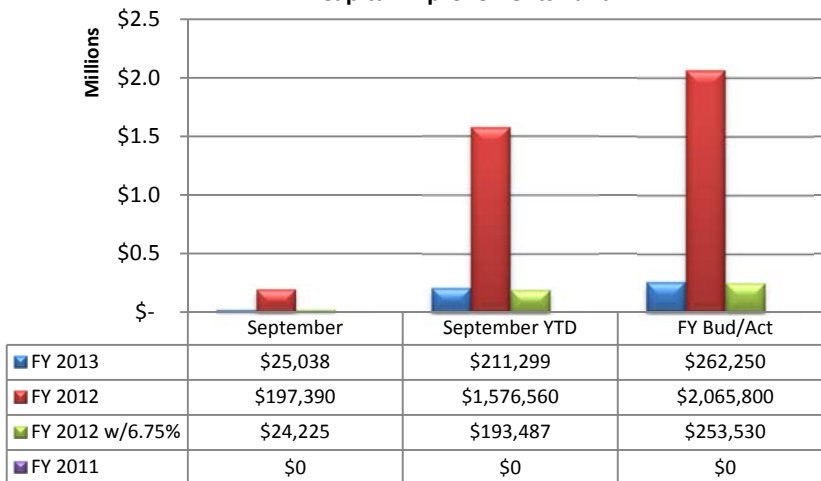


**Capital Improvements Fund
Revenue Budget**



Income taxes are the primary external revenue source for the Capital Improvements fund. The 2013 budget for income tax revenues in the fund is \$262.3 thousand. Year to-date income tax revenue credited to the fund is \$211.3 thousand, or 80.57% of the full-year budget. In comparison, collections through September 2012 were \$1.58 million, and reflected 76.32% of full year 2012 collections. The current forecast was increased by \$26,000 during the month of May. We will continue to closely monitor the rate of collection and adjust the forecast when, and if, appropriate to do so. It is important to note that the allocation to the fund has decreased from 55% in 2012 to 6.75% in 2013. Adjusting for the change in allocation rates (see green bar in the above chart) would indicate that collections are running \$17 thousand (10%) above the 2012 pace for this fund.

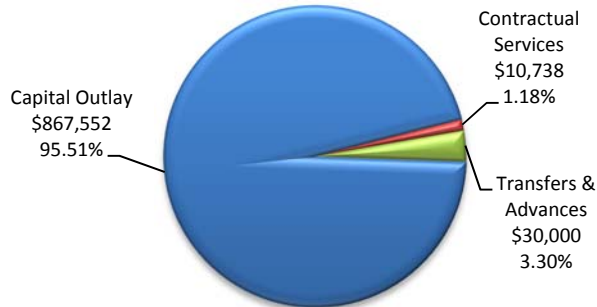
**Income Tax Collections
Capital Improvements Fund**



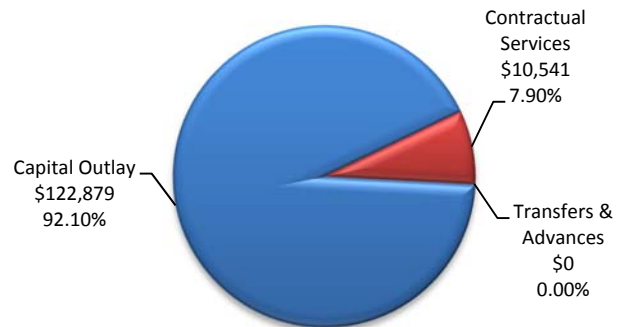
The other major category, Interfund Transfers, was budgeted at \$245 thousand, and that transfer was effected during the month of April. The transfer appropriation is intended to provide additional funding for planned capital improvement projects.

Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2013 of approximately \$908.3 thousand. Total spending through September 30 was approximately \$133.4 thousand. Including encumbrances (e.g., purchase orders) of \$567.6 thousand into the calculation results in a spending ratio of 79.81%.

Capital Fund Budget by Category



YTD Capital Fund Spending
(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2013 budget in this category is \$867.6 thousand, (95.51% of budget) and provides funding for the construction of a number of infrastructure improvements. Spending through September 30 was \$122.9 thousand, or 14.16% of budget. Including encumbrances in the calculation, total committed spending is equal to \$690.5 thousand (79.59% of budget). The primary planned expenditures in this category were the result of carryover encumbrances on retainage associated with the 2012 Roadway Asset Management Plan (RAMP) projects. In addition to the funds carried over from 2012 for the 2012 RAMP program, the budget includes \$750,000 for the 2013 RAMP program and \$21,000 for the Brightwaters lift station paving project. The list of projects includes the following: (*asterisk indicates projects funded by \$750,000 from 2012 BAN issuance)

Project Name	2013 Budget	Spent and/or Encumbered	Unspent
McIntosh Road*	\$18,003	\$18,003	\$0
Township Road – Phase I*	9,531	9,531	0
John Reese Parkway*	2,116	2,116	0
High Street*	4,307	4,307	0
Cedar Street*	220	220	0
Front Street*	220	220	0
Taylor Glen/Kylemore*	0	0	0
Havens Corner*	31,230	31,230	0
Laurel Lane*	20,605	20,605	0
Bristol/Linda*	10,318	10,318	0
Shawnee Loop	21,000	0	21,000
Cable Road	28,000	28,000	0
Third Avenue	60,000	58,845	1,155

Project Name	2013 Budget	Spent and/or Encumbered	Unspent
North End Drive	45,000	42,748	2,252
Adams Lane	60,000	55,389	4,611
First Avenue	52,000	51,106	894
Veasey Lane	40,000	38,329	1,671
Robin Lane	50,000	48,435	1,565
Hickory Lane	45,000	41,458	3,542
Brightwaters	195,000	194,601	399
Rich Street & Alley	35,000	35,000	0
Mink Road Phase II Design	140,000	0	140,000
GRAND TOTAL	\$867,550	\$690,461	\$177,089

The balance of the BAN funds, either not spent or encumbered at the end of 2012, was transferred into the Debt Service (D1) fund to assist in the payoff of the 2012 note that took place in March 2013. As the city rolled the note over into another 1-year note, the required amount of the new note was reduced by approximately that amount. We will continue to monitor the remaining encumbrances that were carried over into 2013. Any balance that would remain after the projects are completed would also be transferred into the Debt Service fund as well.

Contractual services is the other major expense category in the Capital Improvements fund. The 2013 budget in this category is \$10.7 thousand (1.18% of budget) and provides for non-employee personal services. Spending through September 30 is \$10.5 thousand, or 98.17% of budget. Spending in this category is designated for the payment of tax collection fees to the Regional Income Tax Agency (RITA) and for taxpayer refund requests. Spending to-date is \$62.9 thousand (85.65%) lower than the same nine-month period in 2012. An increase to the appropriations in this category was approved by Council in the recent supplemental appropriation ordinance (2013-4158).

CITY OF PATASKALA, OHIO
SEPTEMBER 2013 YTD ANALYSIS - Capital Improvements Fund (C6)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 777,584	\$ 777,584			\$ -	\$ -				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	211,299	262,250	50,951	80.57%	1,576,560	1,450,900	(125,660)	108.66%	(1,365,261)	-86.60%
Total Taxes	\$ 211,299	\$ 262,250	\$ 50,951	80.57%	\$ 1,576,560	\$ 1,450,900	\$ (125,660)	108.66%	\$ (1,365,261)	-86.60%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	750,000	750,000	-	100.00%	(750,000)	-100.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	9,600	-	(9,600)	100.00%	-	-	-	0.00%	9,600	100.00%
Total Other Sources	\$ 9,600	\$ -	\$ (9,600)	100.00%	\$ 750,000	\$ 750,000	\$ -	100.00%	\$ (740,400)	-98.72%
Transfers										
Transfers & Advances In	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 245,000	100.00%
Total Transfers	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 245,000	100.00%
Grand Total Revenue	\$ 465,898	\$ 507,250	\$ 41,352	91.85%	\$ 2,326,560	\$ 2,200,900	\$ (125,660)	105.71%	\$ (1,860,661)	-79.97%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (245,000)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (245,000)	100.00%
Adjusted Grand Total Revenue	\$ 220,898	\$ 262,250	\$ 41,352	84.23%	\$ 2,326,560	\$ 2,200,900	\$ (125,660)	105.71%	\$ (2,105,661)	-90.51%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	10,541	10,738	197	1.83%	-	197	1.83%	73,481	(62,940)	-85.65%
Supplies & General Operating	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Capital Outlay	122,879	867,552	744,673	85.84%	567,585	177,088	20.41%	378,849	(255,970)	-67.57%
Debt Service	-	-	-	0.00%	-	-	0.00%	6,596	(6,596)	-100.00%
Transfers & Advances	-	30,000	30,000	-100.00%	-	30,000	100.00%	-	-	0.00%
Grand Total Expenditures	\$ 133,420	\$ 908,290	\$ 774,870	85.31%	\$ 567,585	\$ 207,285	22.82%	\$ 458,927	\$ (325,507)	-70.93%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ (30,000)	\$ (30,000)	-100.00%	\$ -	\$ 30,000	-100.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ (30,000)	\$ (30,000)	-100.00%	\$ -	\$ 30,000	100.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 133,420	\$ 878,290	\$ 744,870	84.81%	\$ 567,585	\$ 177,285	20.19%	\$ 458,927	\$ (325,507)	-70.93%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,110,062	\$ 376,544			\$ 542,478			\$ 1,867,633		

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (C6)
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
C 6 - Capital Improvements	\$ 25,038.11	\$465,898.39	\$507,250.00	\$41,351.61	\$481,250.00	\$ 26,000.00
1 - Taxes	\$ 25,038.11	\$211,298.69	\$262,250.00	\$50,951.31	\$236,250.00	\$ 26,000.00
2 - Income Taxes	\$ 25,038.11	\$211,298.69	\$262,250.00	\$50,951.31	\$236,250.00	\$ 26,000.00
1 - Income Taxes	\$ 21,633.02	\$202,663.33	\$257,250.00	\$54,586.67	\$236,250.00	\$ 21,000.00
2 - ODT Income Taxes	\$ 3,405.09	\$ 8,087.28	\$ 5,000.00	\$ (3,087.28)	\$ -	\$ 5,000.00
3 - JEDD Income Taxes	\$ -	\$ 548.08	\$ -	\$ (548.08)	\$ -	\$ -
5 - Miscellaneous Revenue	\$ -	\$ 9,599.70	\$ -	\$ (9,599.70)	\$ -	\$ -
2 - Other Misc Revenue	\$ -	\$ 9,599.70	\$ -	\$ (9,599.70)	\$ -	\$ -
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ -	\$ 9,599.70	\$ -	\$ (9,599.70)	\$ -	\$ -
6 - Transfers & Advances	\$ -	\$245,000.00	\$245,000.00	\$ -	\$245,000.00	\$ -
1 - Interfund Advances	\$ -	\$245,000.00	\$245,000.00	\$ -	\$245,000.00	\$ -
1 - Interfund Advances	\$ -	\$245,000.00	\$245,000.00	\$ -	\$245,000.00	\$ -
Grand Total	\$ 25,038.11	\$465,898.39	\$507,250.00	\$41,351.61	\$481,250.00	\$ 26,000.00

CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - Other Funds
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
C 6 - Capital Improvements	\$ 1,306.66	\$ 133,419.90	\$ 567,584.55	\$ 908,289.92	\$ 207,285.47	\$ 778,088.00	\$ 96,551.92	\$ 33,650.00
56 - Capital Improvements	\$ 1,306.66	\$ 133,419.90	\$ 567,584.55	\$ 908,289.92	\$ 207,285.47	\$ 778,088.00	\$ 96,551.92	\$ 33,650.00
3 - Contractual Services	\$ 1,306.66	\$ 10,540.97	\$ -	\$ 10,738.00	\$ 197.03	\$ 7,088.00	\$ -	\$ 3,650.00
5 - Capital Outlay	\$ -	\$ 122,878.93	\$ 567,584.55	\$ 867,551.92	\$ 177,088.44	\$ 771,000.00	\$ 96,551.92	\$ -
6 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00

Water Utility Fund (E1)

Revenue – The Water fund has a 2013 revenue budget of \$1.11 million. The fund’s primary revenue sources are charges for service and other sources. On a year to-date basis, the Water Utility fund has been credited with total revenue of approximately \$833.2 thousand, or 74.81% of budget. The total is down by \$179.2 thousand, or 17.7%, from the same nine-month period in 2012.

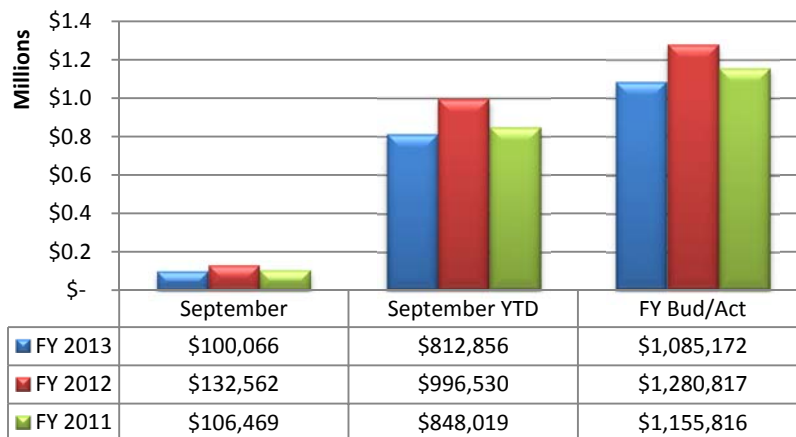
YTD Water Fund Revenue by Source



Water Fund Revenue - Budget



Usage Fee Collections - Water Fund



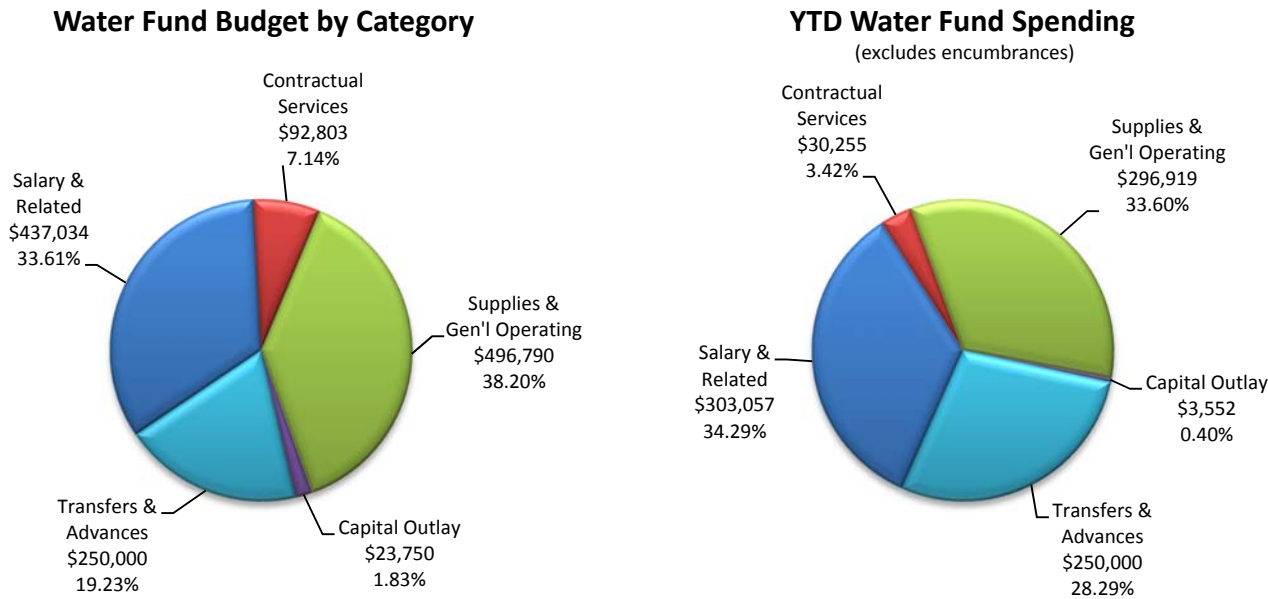
Charges for service represent the largest revenue category in this fund. Year to-date revenues credited to the fund are \$812.9 thousand and represent 77.13% of the 2013 full-year collection budget. In comparison, collections through September 2012 were \$996.5 thousand and represented 77.8% of the 2012 full-year collections. Assuming that this rate of collections continues, the current revenue projection would appear to be in line with the 2013 forecast. We'll continue to

monitor this revenue line item and revise it if circumstances would warrant any adjustments.

The other major category, Other Sources, has a budget of \$60 thousand. To-date, the city has received \$20.4 thousand (33.97% of budget). This line item accounts for any non-usage related fees and charges.

Expenditures – The Water Utility fund has a total appropriated expenditure budget for 2013 of approximately \$1.3 million. Total spending through September 30 is approximately \$883.8 thousand, or 67.96% of budget. Excluding interfund advances and transfers in the calculation results in total spending equal to 60.34% of budget versus a straight-line basis of 75%. Including encumbrances (e.g., purchase

orders) of \$252.6 thousand in the total results in total spending or commitments of 75.95% of budget. The majority of the encumbered balance is associated with full-year spending contracts such as utilities, fuel, etc.

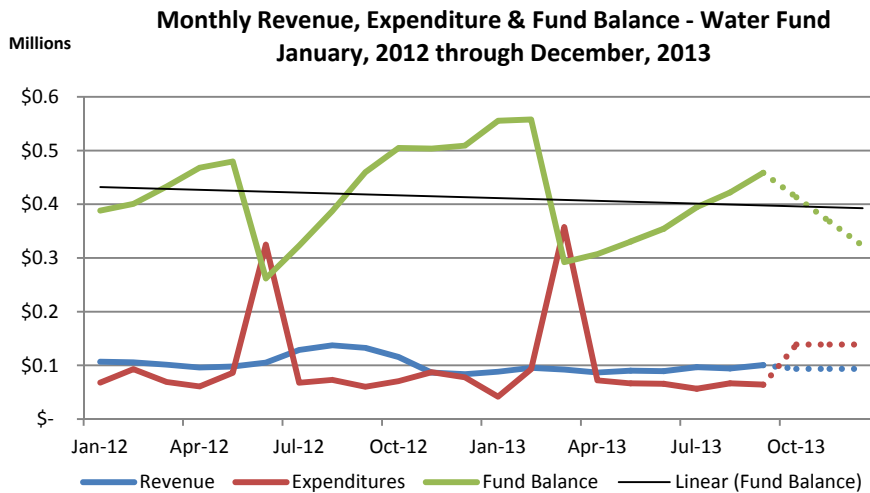


In 2013, supplies and general operating expenses is the primary major expense category in the Water Utility fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$496.8 thousand, or 38.2% of the fund budget. Spending through September 30 is \$296.9 thousand, or 59.77% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$427.6 thousand, or 86.07% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel. Compared to the same nine-month period in FY 2012, spending in this category is down by \$60.5 thousand, or 16.94%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2013 budget of \$437.0 thousand, or 33.61% of the total fund budget. Spending through September 30 is \$303.1 thousand, or 69.34% of budget. Compared to the same nine-month period in FY 2012, spending is up by \$46.8 thousand or 18.25%. The unfavorable variance to-date is primarily due to one-time wage and benefit savings associated with the open water supervisor position during 2012 that did not occur in 2013.

Fund Balance – The Water Utility fund is the primary operating account for the city from which expenses associated with the operation of the city’s water treatment and distribution operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

The chart on the top of the next page plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the

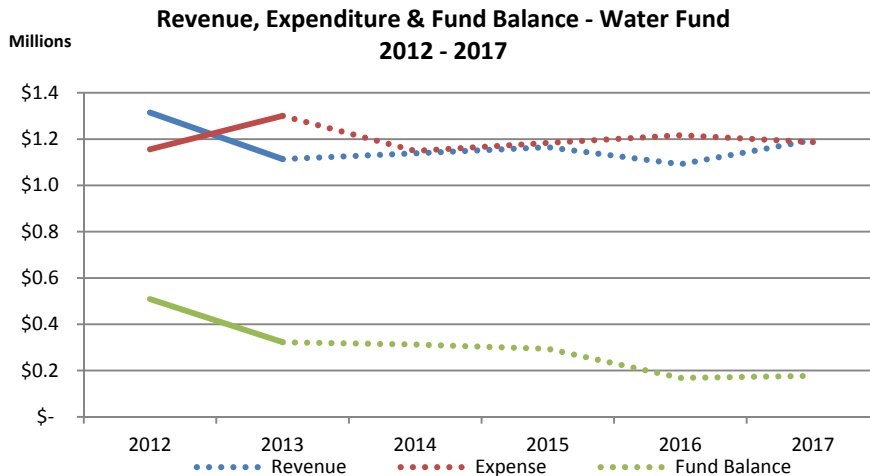


trend, however, is a gradual decline in fund balance over the two-year period. The September 2012 and March 2013 spikes in spending were the result of transfers of \$245 thousand each to the E12 (water debt service) fund. With the exception of those anomalies, revenues have generally exceeded expenditures. It

year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

As you can see from the chart, the balance in the Water Utility fund has been fluctuating between \$261 thousand and \$558 thousand. The trend line illustrates that the overall

is these transfers that have caused the trend line to be negatively sloped.



Based upon current estimates of revenues and expenditures, the current projections call for the balance to decline each year over the following 5 years. Although total spending levels off at a lower level than in 2013, it is greater than revenues in each of those years.

CITY OF PATASKALA, OHIO
 SEPTEMBER 2013 YTD ANALYSIS - Water Fund (E1)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 509,058	\$ 509,058			\$ 349,520	\$ 349,520				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ 812,856	\$ 1,053,846	\$ 240,990	77.13%	\$ 996,530	\$ 1,095,172	\$ 98,642	90.99%	\$ (183,674)	-18.43%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 812,856	\$ 1,053,846	\$ 240,990	77.13%	\$ 996,530	\$ 1,095,172	\$ 98,642	90.99%	\$ (183,674)	-18.43%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	20,381	60,000	39,619	33.97%	15,935	5,000	(10,935)	318.71%	4,445	27.90%
Total Other Sources	\$ 20,381	\$ 60,000	\$ 39,619	33.97%	\$ 15,935	\$ 5,000	\$ (10,935)	318.71%	\$ 4,445	27.90%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 833,237	\$ 1,113,846	\$ 280,609	74.81%	\$ 1,012,465	\$ 1,100,172	\$ 87,707	92.03%	\$ (179,229)	-17.70%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 833,237	\$ 1,113,846	\$ 280,609	74.81%	\$ 1,012,465	\$ 1,100,172	\$ 87,707	92.03%	\$ (179,229)	-17.70%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 303,057	\$ 437,034	\$ 133,977	30.66%	\$ -	\$ 133,977	30.66%	\$ 256,293	\$ 46,764	18.25%
Contractual Services	30,255	92,803	62,548	67.40%	20,505	42,043	45.30%	42,852	(12,597)	-29.40%
Supplies & General Operating	296,919	496,790	199,871	40.23%	130,673	69,197	13.93%	357,463	(60,544)	-16.94%
Capital Outlay	3,552	23,750	20,198	85.04%	12,837	7,361	30.99%	-	3,552	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	250,000	250,000	-	0.00%	-	-	0.00%	245,761	4,239	1.72%
Grand Total Expenditures	\$ 883,783	\$ 1,300,376	\$ 416,594	32.04%	\$ 164,016	\$ 252,578	19.42%	\$ 902,369	\$ (18,586)	-2.06%
Adjustments:										
- Interfund transfers & advances	\$ (250,000)	\$ (250,000)	\$ (500,000)	200.00%	\$ -	\$ -	0.00%	\$ (245,761)	\$ (4,239)	1.72%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (250,000)	\$ (250,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (245,761)	\$ (4,239)	1.72%
Adjusted Grand Total Expenditures	\$ 633,783	\$ 1,050,376	\$ 416,594	39.66%	\$ 164,016	\$ 252,578	24.05%	\$ 656,608	\$ (22,825)	-3.48%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 458,512	\$ 322,528			\$ 294,497			\$ 459,617		

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Water Utility Fund (E1)
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 1 - Water Fund	\$ 100,542.11	\$833,236.74	\$1,113,846.00	\$280,609.26	\$1,163,846.00	\$(50,000.00)
3 -Charges for Service	\$ 100,065.74	\$812,856.12	\$1,053,846.00	\$240,989.88	\$1,103,846.00	\$(50,000.00)
1 - Water & Sewer	\$ 100,065.74	\$812,856.12	\$1,053,846.00	\$240,989.88	\$1,103,846.00	\$(50,000.00)
1 - Water Utility Collections	\$ 100,065.74	\$812,856.12	\$1,053,846.00	\$240,989.88	\$1,103,846.00	\$(50,000.00)
5 - Miscellaneous Revenue	\$ 476.37	\$ 20,380.62	\$ 60,000.00	\$ 39,619.38	\$ 60,000.00	\$ -
2 - Other Misc Revenue	\$ 476.37	\$ 20,380.62	\$ 60,000.00	\$ 39,619.38	\$ 60,000.00	\$ -
4 - Miscellaneous Income	\$ 476.37	\$ 20,380.62	\$ 60,000.00	\$ 39,619.38	\$ 60,000.00	\$ -
Grand Total	\$ 100,542.11	\$833,236.74	\$1,113,846.00	\$280,609.26	\$1,163,846.00	\$(50,000.00)

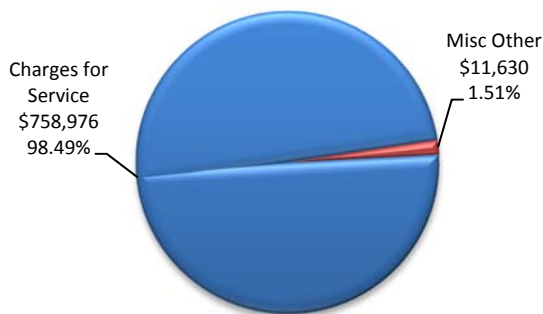
CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - Other Funds
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
E 1 - Water Fund	\$ 64,095.43	\$ 883,782.92	\$ 164,015.54	\$1,300,376.43	\$ 252,577.97	\$1,256,332.00	\$ 7,794.43	\$ 36,250.00
58 - Water Utility	\$ 64,095.43	\$ 883,782.92	\$ 164,015.54	\$1,300,376.43	\$ 252,577.97	\$1,256,332.00	\$ 7,794.43	\$ 36,250.00
1 - Wages & Benefits	\$ 32,264.05	\$ 303,057.44	\$ -	\$ 437,034.00	\$ 133,976.56	\$ 437,034.00	\$ -	\$ -
3 - Contractual Services	\$ 1,506.41	\$ 30,254.76	\$ 20,504.98	\$ 92,802.90	\$ 42,043.16	\$ 69,498.00	\$ 804.90	\$ 22,500.00
4 - Supplies & General Operating	\$ 30,324.97	\$ 296,918.72	\$ 130,673.36	\$ 496,789.53	\$ 69,197.45	\$ 479,800.00	\$ 6,989.53	\$ 10,000.00
5 - Capital Outlay	\$ -	\$ 3,552.00	\$ 12,837.20	\$ 23,750.00	\$ 7,360.80	\$ 20,000.00	\$ -	\$ 3,750.00
7 - Transfers & Advances	\$ -	\$ 250,000.00	\$ -	\$ 250,000.00	\$ -	\$ 250,000.00	\$ -	\$ -
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

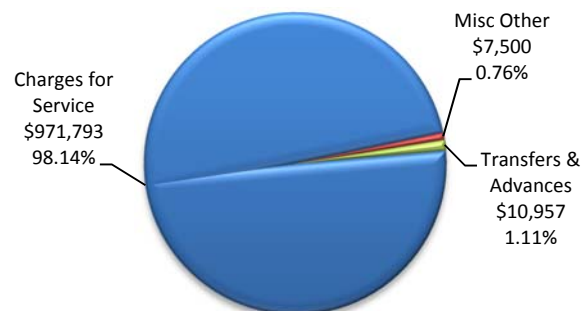
Sewer Fund (E2)

Revenue – The Sewer fund has a 2012 revenue budget of approximately \$990.3 thousand. The fund's primary revenue sources are charges for service, intergovernmental and other sources. On a year to-date basis, the Sewer Utility fund has been credited with total revenue of approximately \$770.6 thousand, or 77.82% of budget. Compared to the same nine-month period in 2012, revenue is down by \$41.9 thousand, or 5.15%.

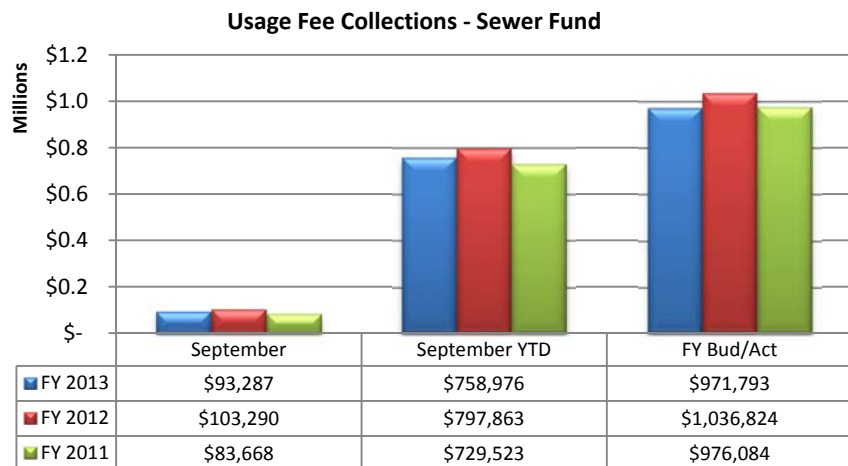
YTD Sewer Fund Revenue by Source



Sewer Fund Revenue - Budget



Charges for service represent the largest revenue category in this fund. Year to-date 2013 revenues credited to the fund are approximately \$759.0 thousand, or 78.1% of budget. In comparison, collections for the same nine-month period in 2012 were \$797.9 thousand and represented 76.95% of the 2012 full-year collections. The forecast was reduced by \$90,000 during the month of May to reflect current collections. It would appear that we may have a full-year opportunity to the forecast of approximately \$15-20 thousand. We will continue to monitor this revenue line item closely.

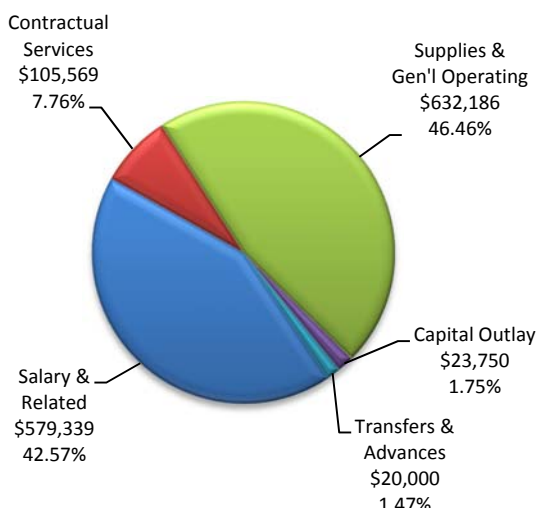


The other major category, Other Sources, has a budget of \$7.5 thousand. To-date, the city has received \$11.6 thousand. We will be increasing the forecast in October to reflect the higher than anticipated rate of collections.

Expenditures – The Sewer Utility fund has a total appropriated expenditure budget for 2013 of approximately \$1.36 million. Total spending through September 30 is approximately \$819.1 thousand, or

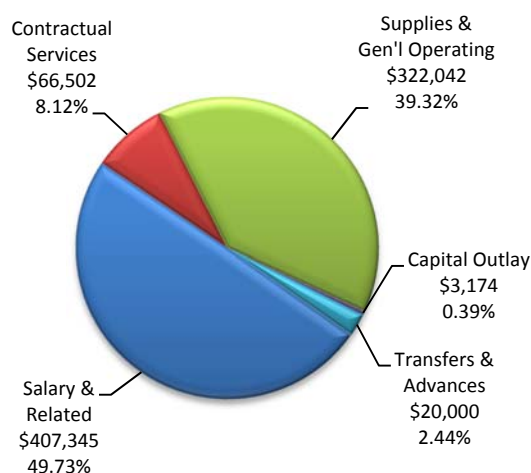
60.19% of budget. Including encumbrances (e.g., purchase orders) of \$188.1 thousand in the calculation results in a spending ratio of 74.01%. Much of the encumbered balance is related to full-year contract spending such as fuel, utilities and supplies. Compared to the same nine-month period in 2012, spending in the fund was down by \$654.8 thousand (44.43%) in 2013. The primary drivers of the decrease were: reduced interfund transfers (down \$800.2 thousand); increased wages and benefits (up \$108.7 thousand); increased supplies and materials (up \$35.8 thousand); increased capital spending (up \$3.2 thousand); offset by reduced contractual services (down \$2.3 thousand).

Sewer Fund Budget by Category



YTD Sewer Fund Spending

(excludes encumbrances)

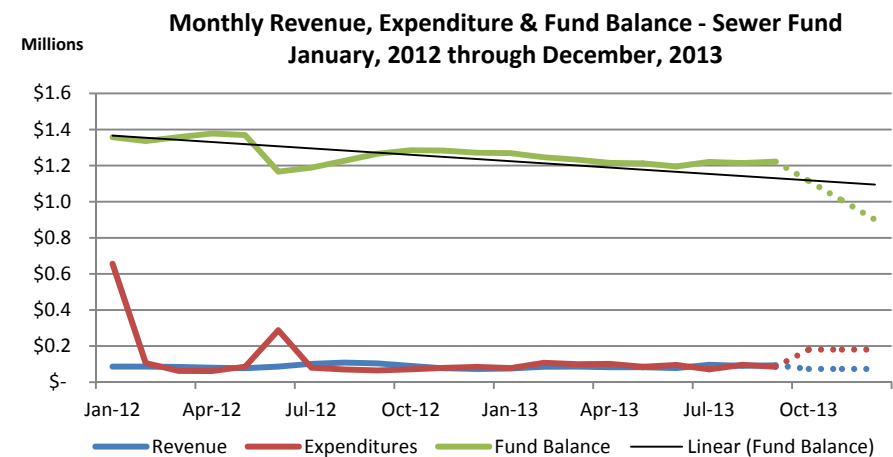


For 2013, the largest expense category for the Sewer fund is supplies and general operating expenditures. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$632.2 thousand, or 46.46% of the fund budget. Year to-date spending is \$322.0 thousand, or 50.94% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$479.6 thousand, or 75.86% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel. Compared to the same nine-month period in FY 2012, spending in this category is up by \$35.9 thousand, or 12.52%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2013 budget of \$579.3 thousand, or 42.57% of the total fund budget. Spending through September 30 is \$407.3 thousand, or 70.31% of budget. Compared to the same nine-month period in 2012, spending is up by \$108.7 thousand, or 36.39%. Much of the increase is due to wage and benefit savings associated with a mid-year 2012 hire of the utility operator position, as well as increased allocation in 2013 of administrative staff to the utility division.

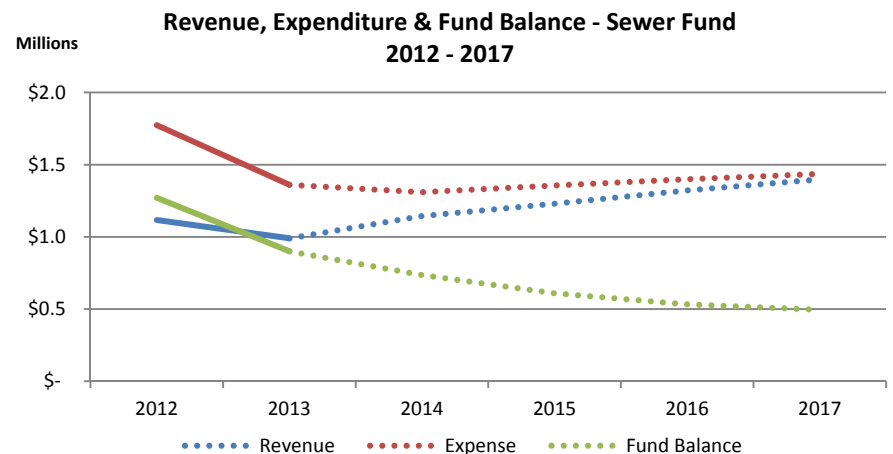
Fund Balance – The Sewer Utility fund is the primary operating account for the city from which expenses associated with the operation of the city's waste water treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

The chart below plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line



has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

As you can see from the chart, the balance in the Sewer Utility fund has been stable but declining over the two-year period illustrated in the chart. The trend line illustrates that the overall trend, however, is a gradual decline in fund balance. The January 2012 spike reflected transfers of \$277 thousand to the Sewer Capital Improvement (E6) fund and \$308.2 thousand to the Sewer Debt Service (E12) fund. With the exception of those anomalies, revenues have tracked fairly closely to revenues, although spending has typically exceeded revenue. It is these transfers that have primarily caused the trend line to be so negatively sloped.



Based upon current estimates of revenues and expenditures, the current projections call for the balance to decline each year over the following 5 years. Although total spending levels off at a lower level than in 2012, it is greater than revenues in each of those years. Revenue would appear to be catching up by 2017, although that is far from certain with those projections being so far out.

CITY OF PATASKALA, OHIO
SEPTEMBER 2013 YTD ANALYSIS - Sewer Fund (E2)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 1,270,960	\$ 1,270,960			\$ 1,927,337	\$ 1,927,337				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	52,000	52,000	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 52,000	\$ 52,000	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ 758,976	\$ 971,793	\$ 212,817	78.10%	\$ 797,863	\$ 793,767	\$ (4,096)	100.52%	\$ (38,887)	-4.87%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 758,976	\$ 971,793	\$ 212,817	78.10%	\$ 797,863	\$ 793,767	\$ (4,096)	100.52%	\$ (38,887)	-4.87%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	11,630	7,500	(4,130)	155.07%	14,615	5,001	(9,614)	292.24%	(2,985)	-20.42%
Total Other Sources	\$ 11,630	\$ 7,500	\$ (4,130)	155.07%	\$ 14,615	\$ 5,001	\$ (9,614)	292.24%	\$ (2,985)	-20.42%
Transfers										
Transfers & Advances In	\$ -	\$ 10,957	\$ 10,957	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 10,957	\$ 10,957	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 770,606	\$ 990,250	\$ 219,644	77.82%	\$ 812,477	\$ 850,768	\$ 38,291	95.50%	\$ (41,872)	-5.15%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (10,957)	\$ 10,957	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (10,957)	\$ 10,957	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 770,606	\$ 979,293	\$ 208,687	78.69%	\$ 812,477	\$ 850,768	\$ 38,291	95.50%	\$ (41,872)	-5.15%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 407,345	\$ 579,339	\$ 171,994	29.69%	\$ -	\$ 171,994	29.69%	\$ 298,654	\$ 108,692	36.39%
Contractual Services	66,502	105,569	39,067	37.01%	17,732	21,335	20.21%	68,836	(2,334)	-3.39%
Supplies & General Operating	322,042	632,186	310,145	49.06%	157,535	152,610	24.14%	286,207	35,835	12.52%
Capital Outlay	3,174	23,750	20,576	86.64%	12,837	7,739	32.58%	-	3,174	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	20,000	20,000	-	0.00%	-	-	0.00%	820,200	(800,200)	-97.56%
Grand Total Expenditures	\$ 819,063	\$ 1,360,845	\$ 541,782	39.81%	\$ 188,104	\$ 353,677	25.99%	\$ 1,473,897	\$ (654,833)	-44.43%
Adjustments:										
- Interfund transfers & advances	\$ (20,000)	\$ (20,000)	\$ (40,000)	200.00%	\$ -	\$ -	0.00%	\$ (820,200)	\$ 800,200	-97.56%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (20,000)	\$ (20,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (820,200)	\$ 800,200	-97.56%
Adjusted Grand Total Expenditures	\$ 799,063	\$ 1,340,845	\$ 541,782	40.41%	\$ 188,104	\$ 353,677	26.38%	\$ 653,697	\$ 145,367	22.24%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,222,503	\$ 900,365			\$ 1,034,398			\$ 1,265,917		

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Sewer Utility Fund (E2)
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 2 - Sewer Fund	\$ 93,763.65	\$770,605.85	\$990,250.00	\$219,644.15	\$1,066,793.00	\$(76,543.00)
2 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Charges for Service	\$ 93,287.27	\$758,975.59	\$971,793.00	\$212,817.41	\$1,061,793.00	\$(90,000.00)
1 - Water & Sewer	\$ 93,287.27	\$758,975.59	\$971,793.00	\$212,817.41	\$1,061,793.00	\$(90,000.00)
3 - Sewer Utility Collections	\$ 93,287.27	\$758,975.59	\$971,793.00	\$212,817.41	\$1,061,793.00	\$(90,000.00)
5 - Miscellaneous Revenue	\$ 476.38	\$ 11,630.26	\$ 7,500.00	\$ (4,130.26)	\$ 5,000.00	\$ 2,500.00
2 - Other Misc Revenue	\$ 476.38	\$ 11,630.26	\$ 7,500.00	\$ (4,130.26)	\$ 5,000.00	\$ 2,500.00
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 476.38	\$ 11,630.26	\$ 7,500.00	\$ (4,130.26)	\$ 5,000.00	\$ 2,500.00
6 - Transfers & Advances	\$ -	\$ -	\$ 10,957.00	\$ 10,957.00	\$ -	\$ 10,957.00
1 - Interfund Advances	\$ -	\$ -	\$ 10,957.00	\$ 10,957.00	\$ -	\$ 10,957.00
1 - Interfund Advances	\$ -	\$ -	\$ 10,957.00	\$ 10,957.00	\$ -	\$ 10,957.00
Grand Total	\$ 93,763.65	\$770,605.85	\$990,250.00	\$219,644.15	\$1,066,793.00	\$(76,543.00)

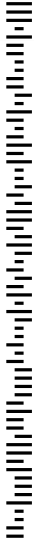
CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - Other Funds
THROUGH SEPTEMBER 30, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
E 2 - Sewer Fund	\$ 85,928.08	\$ 819,063.33	\$ 188,104.42	\$1,360,844.92	\$ 353,677.17	\$1,285,391.00	\$ 36,703.92	\$ 38,750.00
59 - Sewer Utility	\$ 85,928.08	\$ 819,063.33	\$ 188,104.42	\$1,360,844.92	\$ 353,677.17	\$1,285,391.00	\$ 36,703.92	\$ 38,750.00
1 - Wages & Benefits	\$ 42,489.61	\$ 407,345.43	\$ -	\$ 579,339.00	\$ 171,993.57	\$ 579,339.00	\$ -	\$ -
3 - Contractual Services	\$ 10,001.22	\$ 66,501.98	\$ 17,732.40	\$ 105,569.43	\$ 21,335.05	\$ 73,502.00	\$ 27,067.43	\$ 5,000.00
4 - Supplies & General Operating	\$ 33,437.25	\$ 322,041.92	\$ 157,534.82	\$ 632,186.49	\$ 152,609.75	\$ 612,550.00	\$ 9,636.49	\$ 10,000.00
5 - Capital Outlay	\$ -	\$ 3,174.00	\$ 12,837.20	\$ 23,750.00	\$ 7,738.80	\$ 20,000.00	\$ -	\$ 3,750.00
7 - Transfers & Advances	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Pataskala Account Summary

Account No. 28852868

Closing Value \$2,988,618.01



CITY OF PATASKALA
621 W BROAD ST STE 2B
PATASKALA OH 43062



THE CARILLON GROUP
RaymondJames & Associates, Inc.
10050 INNOVATION DRIVE #160 | MIAMISBURG, OH 45342 | (888) 281-3655 | (937) 401-1914
Mike.Fink@RaymondJames.com

Raymond James Client Services | 800-647-SERV (7378)
Monday- Friday 8 a.m. to 6 p.m. ET
Online Account Access | raymondjames.com/investoraccess

Investment Objectives

Primary: Capital Preservation with a low risk tolerance and a time horizon less than 5 years.
Secondary: Income with a low risk tolerance and a time horizon less than 5 years.

Activity

	This Statement		Year to Date
Beginning Balance	\$	2,984,849.77	\$ 0.00
Deposits	\$	0.00	\$ 3,000,000.00
Income	\$	36.29	\$ 40.09
Withdrawals	\$	0.00	\$ 0.00
Expenses	\$	0.00	\$ 0.00
Change in Value	\$	3,731.95	\$ (11,422.08)
Ending Balance	\$	2,988,618.01	\$ 2,988,618.01
Purchases	\$	0.00	\$ (2,999,112.51)
Sales/Redemptions	\$	0.00	\$ 0.00

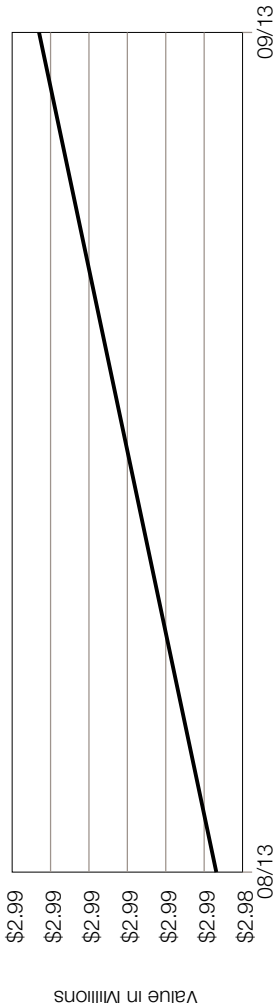
Dollar-Weighted Performance

See Understanding Your Statement for important information about these calculations.

	This Quarter	YTD	2012	2011	Annualized Since 08/23/2013
Performance Inception 08/23/13	0.09%	0.09%	N/A	N/A	0.09%

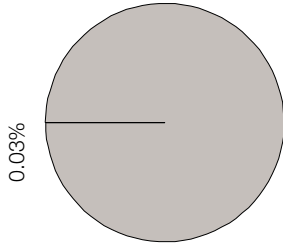
Excludes some limited partnerships, unpriced securities and, prior to 1/1/09, annuities and Raymond James CDs.

Value Over Time



Asset Allocation Analysis

	Value	Percentage
US Equities	\$ -	-
Non-US Equities	\$ -	-
Fixed Income	\$ 2,987,690.43	99.97%
Real Estate & Tangibles	\$ -	-
Alternative Investments	\$ -	-
Non-classified	\$ -	-
Cash & Cash Alternatives	\$ 927.58	0.03%



99.97%

Understanding Your Statement

City of Pataskala Account No. 28852868

The following information is related to the investments currently held in your account at Raymond James & Associates, Inc., member New York Stock Exchange/SIPC. Information about commissions, service fees and other charges related to your transactions is included on your transaction confirmations. All financial products you have purchased or sold through your Raymond James financial advisor should appear on a trade confirmation and your account statements. Please contact your financial advisor and Raymond James Client Services at 800-647-7378 if you do not see any such purchase or sale reported on your trade confirmation or account statements; if you have questions about the securities positions, balances and transactions in your account; or if you note any other inaccuracy on your account statement. If you have questions about the following information or would like to update your investment profile, please contact your financial advisor. Raymond James' financial statement is available for your inspection at its offices or at raymondjames.com, or a copy of it will be mailed upon your written request. Any oral communications should be reconfirmed in writing to further protect your rights, including rights under the Securities Investor Protection Act.

Raymond James International Headquarters | 880 Carillon Parkway | St. Petersburg, FL 33716 | raymondjames.com

Securities Investor Protection Corporation - Raymond James & Associates, Inc. is a member of the Securities Investor Protection Corporation (SIPC), which protects securities customers of its members up to \$500,000, including \$250,000 for claims for cash. An explanatory brochure is available upon request by calling 202-371-8300 or visiting sipc.org. Raymond James & Associates, Inc. has purchased excess SIPC coverage through various syndicates of Lloyd's, a London-based firm. Excess SIPC coverage is fully protected by the Lloyd's trust funds and Lloyd's Central Fund. The additional protection currently provided has an aggregate firm limit of \$750 million, including a sub-limit of \$1.9 million per customer for cash above basic SIPC for the wrongful abstraction of customer funds. Account protection applies when a SIPC-member firm fails financially and is unable to meet obligations to securities clients, but it does not protect against market fluctuations.

Raymond James & Associates, Inc. and Raymond James Financial Services, Inc. are affiliated with Raymond James Bank, National Association (N.A.), member FDIC. Unless otherwise specified, products purchased from or held at Raymond James & Associates or purchased from Raymond James Financial Services are not insured by the FDIC, are not deposits or other obligations of Raymond James Bank, N.A., are not guaranteed by Raymond James Bank, N.A., and are subject to investment risks, including possible loss of the principal invested.

Cost Basis - Effective January 1, 2011, Raymond James reports adjusted cost basis for tax lots of securities covered by the Emergency Economic Stabilization Act of 2008 to the IRS on Form 1099-B. These tax lots are indicated by a "c." Raymond James will default to the first-in, first-out (FIFO) cost basis accounting method for trades and transfers unless a different method has been selected.

For tax lots or securities that are not covered by the Emergency Economic Stabilization Act of 2008, cost basis information may not be available, may have been estimated by you or your financial advisor, or may have been obtained from third-party sources, and in these instances, Raymond James cannot guarantee its accuracy. Information for uncovered positions will not be reported to the IRS.

Gain or loss will only be calculated for tax lots that have cost basis. Gain or loss information may or may not reflect adjusted cost for return of principal/capital or accretion/amortization. Tax lots where the cost basis is true zero, displayed as 0.00, are included in cost calculations. "Gain or (loss) Pct" is calculated utilizing total cost basis.

Missing basis is not included in cost calculations. Please contact your financial advisor to have missing cost basis information added to your account.

The cost basis, proceeds, or gain/loss information reported has been adjusted to account for a disallowed loss from a wash sale. These adjustments are indicated by a "w" on the affected taxlots. A wash sale occurs when a security is sold for a loss and is re-purchased either 30 days before or after the sell.

Cost basis information for uncovered securities or tax lots will not be reported to the IRS; it is displayed for your information only and should not be relied upon for tax reporting purposes. Past performance is not a

guarantee of future results. Market valuations may have been obtained from third-party sources and Raymond James cannot guarantee its accuracy or completeness.

For securities classified as Grantor or Royalty Trusts, Master Limited Partnerships or other widely held fixed income trusts, cost basis is not adjusted. These securities receive principal payments or distributions that are classified differently by the issuer at the end of the year. Clients should continue to rely on the issuer information for both cost basis adjustments as well as proceeds adjustments for these securities. For this reason the gain/loss displayed will be unadjusted and is not a true indicator of the investment return. Any adjustment to sales proceeds will be reflected on your 1099.

Unrealized gains or losses are not calculated for depreciated gifted securities, referred to as dual basis, indicated by a "d." Both Total Cost and Gift FMV exist, as the actual gain/loss cannot be determined until the position is sold.

Reinvestments of dividend or capital gain distributions are excluded from Amount Invested but are included in Total Cost Basis. For any security in which a client has elected the average cost reporting method, the Amount Invested will utilize the average cost per share of all tax lots to calculate amount invested.

Mutual fund tax lots are displayed as one total position and may include covered and non-covered tax lots some of which could be adjusted for wash sales. Sold mutual fund shares that were purchased through reinvestments are combined and shown with a purchase date of "various."

Adjustments made to cost basis throughout the year may cause the information displayed on your client statement to differ from what is reported on the 1099-B which is provided to the IRS at the end of the year.

Please refer to the fixed income and alternative investment disclosures for additional cost basis information on those securities.

FINRA Disclosure - For additional background information on any firm or representative registered with the Financial Industry Regulatory Authority (FINRA), please contact FINRA at 800-289-9999 or finra.org and request the public disclosure program brochure.



Understanding Your Statement (continued)

City of Pataskala Account No. 28852868

Dollar-Weighted Performance Reporting - The dollar-weighted performance results represented in this statement are based on performance calculations that take into account the impact of deposits and withdrawals. Because these cash flows are beyond the control of the advisor, they should not be used to evaluate his/her performance. In addition, returns for securities purchased on margin include the effects of leverage. Performance returns are calculated net of management fees, if applicable. Returns for periods greater than one year are annualized returns unless they represent entire 12-month periods. All performance figures exclude unpriced securities (including securities of indeterminate value), limited partnerships (other than limited partnerships classified as Alternative Investments and appearing in that section of your statement), Performance for Annuity and RJ Bank CD's may not be all inclusive. Considering these exclusions, overall performance may be different than the results presented in this statement. Past performance is not a guarantee of future results. Information used to calculate performance may have been obtained from third party sources and Raymond James cannot guarantee the accuracy of such information.

Fixed Income Investments - Fixed income securities, including brokered CDs, are priced using evaluations, which may be matrix- or model-based, and do not necessarily reflect actual trades. These price evaluations suggest current estimated market values, which may be significantly higher or lower than the amount you would pay (receive) in an actual purchase (sale) of the security. These estimates, which are obtained from various sources, assume normal market conditions and are based on large volume transactions. Market prices of fixed income securities may be affected by several risks, including without limitation: interest rate risk - a rise (fall) in interest rates may reduce (increase) the value of your investment, default or credit risk - the issuer's ability to make interest and principal payments, and illiquidity risk - the inability to sell bonds promptly prior to maturity with minimal loss of principal. An overview of these and other risks is available at raymondjames.com, finra.org, emma.msrb.org, and investinginbonds.com.

Investors interested in regular updates about individual municipal securities can sign up on EMMA (emma.msrb.org) to receive e-mail alerts when disclosure documents are posted on the website. Investors who track particular bonds identified by their unique "CUSIP" numbers can receive an e-mail notification from EMMA every time a new disclosure document is posted for that security. These documents can include annual and other periodic financial filings, operating data and other types of material events. To sign up for an alert, enter a nine-digit CUSIP number into the "Muni Search" function of EMMA.

Securities ratings, provided by independent nationally recognized statistical organizations, also called Ratings Agencies, are appraisals of the financial stability of a particular issuer and its ability to pay income and return principal on your investment. Although they can assist investors in evaluating the creditworthiness of an issuer, ratings are not recommendations to buy, sell or hold a security, nor do ratings remove market risk. In addition, ratings are subject to review, revision, suspension, reduction or withdrawal at any time, and any of these changes in ratings may affect the current market value of your investment. A Rating Agency may also place an issuer under review or credit watch which may be another indicator of a future rating change. Generally, higher yields and/or lower ratings reflect higher perceived credit risk. News events relating to a particular issuer may generally impact the market price, and consequently the yield, of that issuer's securities, even if their rating has not yet changed. Securities with the same rating can actually trade at significantly different prices. The absence of a rating may indicate that the issuer has not requested a rating evaluation, insufficient data exists on the issuer to derive a rating, or that a rating request was denied or removed. Non-rated securities are speculative in nature and are less liquid. Raymond James trade confirmations, online accounts and monthly statements display only the ratings of those Rating Agencies to which Raymond James subscribes. For more information on ratings, please visit moody.com, standardandpoors.com and fitchratings.com. Individual investors may request Moody's and/or S&P credit reports from their financial advisors. Additionally, Fitch reports are available for municipal bonds.

Certificates of Deposit (CDs) purchased through a securities broker and held in a brokerage account are considered deposits with the issuing institution and are insured by the Federal Deposit Insurance Company (FDIC), an independent agency of the U.S. government. FDIC insurance covers up to \$250,000 (including principal and interest) for deposits held in different ownership categories, including single accounts, joint accounts, trust accounts, IRAs, and certain other retirement accounts, per issuer. If you purchased this CD at a premium to par, the premium is not FDIC insured. Certificate of Deposit Disclosure Statement is available at raymondjames.com/liquid.htm. For more information, please visit fdic.gov.

Mortgage-backed securities and Collateralized Mortgage Obligations (CMOs) are priced based on average life. The actual maturity date may be shorter than stated. For more information, please review FINRA's Investor's Guide to Mortgage Securities and CMOs at finra.org.

Foreign bonds are subject to additional risks, including without limitation, currency fluctuations, differing accounting standards, political and economic instability, and changes in tax laws.

The cost basis for Original Issue Discount (OID) bonds and municipal bonds purchased at a premium may or may not have been adjusted using the constant yield method, providing an approximation of the adjusted cost basis and unrealized gains or losses. Cost basis information is displayed for your information only and should not be relied upon for tax reporting purposes. You should consult your tax advisor to ensure proper tax reporting.

Eagle Class - JPMorgan Money Market Funds - Share balances for the Eagle Class - JPMorgan U.S. Government Money Market Fund, Eagle Class - JPMorgan Prime Money Market Fund and the Eagle Class - JPMorgan Tax Free Money Market Fund (which may also be referred to as Eagle - JPM US Gov, Eagle - JPM Prime or Eagle - JPM Tax Free throughout the statement) are held at the respective funds, not Raymond James & Associates, Inc. Purchases and redemptions resulting from cash sweeps to or from the funds are shown in the Cash Sweep Activity section of your statement.

Estimated Annual Income and Estimated Income Yield - The Estimated Annual Income (EAI) and Estimated Income Yield (EY) provided on this statement are an estimate of the income a security will distribute during the year. These figures should not be confused with actual cash flows, investment yields or investment returns. Actual income or yield may be lower or higher than the estimated amounts. A number of factors may influence the actual income or yield that is received. The amount or frequency of an issuer's dividend may fluctuate or cease, which may cause the income and or yield of the security to fluctuate. EY reflects only the income generated by an investment. It does not reflect changes in its price, which may fluctuate. EAI and EY for certain types of securities could include a return of principal or capital gains which could overstate the EAI and EY. Information used to calculate Estimated Annual Income and or Estimated Income Yield may be obtained from third party sources and Raymond James cannot guarantee the accuracy of such information. Estimated Annual Income and or Estimated Income Yield amounts should not be used as a financial planning tool.

Pricing - While sources used for pricing publicly traded securities are considered reliable, the prices displayed on your statement may be based on actual trades, bid/ask information or vendor evaluations. As such, the prices displayed on your statement may or may not reflect actual trade prices you would receive in the current market. Pricing for non-publicly traded securities is obtained from a variety of sources, which may include issuer-provided information. Raymond James does not guarantee the accuracy, reliability, completeness or attainability of this information. Investment decisions should be made only after contacting your financial advisor.



Asset Allocation Analysis - This analysis is for informational purposes only and is intended to be used as part of a complete portfolio review with your financial advisor. The data provided in the asset allocation analysis is subject to inherent limitations and is not guaranteed to represent actual asset class exposure(s) within your account(s) at the time of calculation. See raymondjames.com/asset_allocation/faqto to learn more. Raymond James and Morningstar data are subject to the availability of fund filings as well as internal analysis and may not represent real-time allocations.

The Cash & Cash Alternatives asset class represents cash and money market holdings, as well as cash allocations contained in mutual funds, annuities, and other investment products. For an actual cash value, please refer to the holdings sections of the Client Statement.

Due to rounding, the sum of the broad classes may not exactly match the total assets value.



Cash & Cash Alternatives

Money Markets

Description	(Symbol)	Quantity	Price	Value	Est. Income Yield	Est. Annual Income
Eagle Class-JPMorgan U.S. Government Money Market Fund (JJGXX)		927.580	\$1.000	\$927.58	0.01%	\$0.09
Money Markets Total				\$927.58		\$0.09

Cash & Cash Alternatives Total

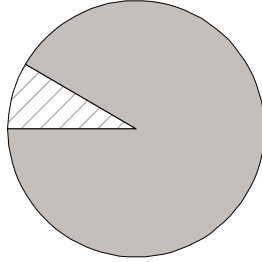
\$927.58 \$0.09

Fixed Income ❖

Credit Quality Analysis

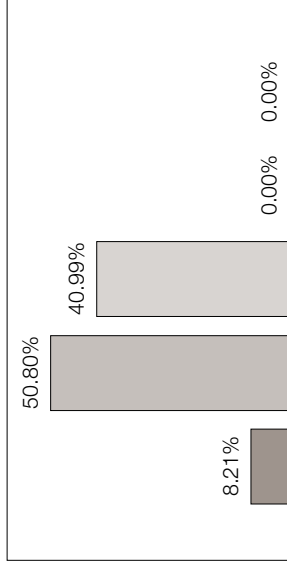
Lowest Available *	Period Value	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00	0.00%
Agency/GSE Debt	\$ 250,855.00	250,855.00	8.40%
ABS/MBS/CMOs	\$ 0.00	0.00	0.00%
FDIC Insured CDs	\$ 2,736,835.43	2,736,835.43	91.60%
Refundeds	\$ 0.00	0.00	0.00%
AAA	\$ 0.00	0.00	0.00%
AA	\$ 0.00	0.00	0.00%
A	\$ 0.00	0.00	0.00%
BAA	\$ 0.00	0.00	0.00%
Below Investment Grade	\$ 0.00	0.00	0.00%
Not Rated	\$ 0.00	0.00	0.00%

* Based on Moody's, S&P and Fitch (municipals only) Long Term Rating



Maturity Analysis

Maturity	Period Value	Current Period Value	Percentage Allocation
0 to < 1 yr	\$ 245,156.80	245,156.80	8.21%
1 to < 3 yrs	\$ 1,517,825.68	1,517,825.68	50.80%
3 to < 7 yrs	\$ 1,224,707.95	1,224,707.95	40.99%
7 to < 14 yrs	\$ 0.00	0.00	0.00%
14 to > yrs	\$ 0.00	0.00	0.00%



Fixed Income (continued) ♦

Government Sponsored Enterprise Securities (GSE)

Description (CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.2000% DUE 02/28/2017 Callable 02/28/2014 @ 100.000 (3134G4FF0)	\$250,000.00	\$3,000.00	08/21/2013	\$100.342	\$250,855.00	\$249,750.00 \$1,105.00	\$249,756.85 \$1,098.15
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable							
Government Sponsored Enterprise Securities (GSE) Total	\$250,000.00	\$3,000.00			\$250,855.00	\$249,750.00 \$1,105.00	\$249,756.85 \$1,098.15

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FDIC Insured Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 08/29/2016 (02005Q6D0)	\$245,000.00	\$2,450.00	08/23/2013	\$99.504	\$243,784.80	\$245,000.00 \$(1,215.20)
Ratings Information: Not Rated						
CATHAY BK LOS ANGELES, CA FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JC0)	\$56,000.00	\$420.00	08/27/2013	\$99.438	\$55,685.28	\$56,000.00 \$(314.72)
Ratings Information: Not Rated						



Fixed Income (continued) ♦

FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis	Gain or (Loss)
CIT BANK SALT LAKE CITY, UT FDIC # 33575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.4500% DUE 08/28/2017 (17284CLT9)	\$245,000.00	\$3,552.50	08/23/2013	\$99.607	\$244,037.15	\$245,000.00	\$(962.85)
Ratings Information: Not Rated							
COMPASS BK BIRMINGHAM, AL FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9000% DUE 08/28/2018 (20451PDB9)	\$245,000.00	\$4,655.00	08/23/2013	\$99.193	\$243,022.85	\$245,000.00	\$(1,977.15)
Ratings Information: Not Rated							
DISCOVER BK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/28/2018 (254671UT5)	\$245,000.00	\$4,900.00	08/23/2013	\$99.241	\$243,140.45	\$245,000.00	\$(1,859.55)
Ratings Information: Not Rated							
GE MONEY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .9000% DUE 03/01/2016 (36160KSY2)	\$245,000.00	\$2,205.00	08/27/2013	\$99.603	\$244,027.35	\$245,000.00	\$(972.65)
Ratings Information: Not Rated							
GOLDMAN SACHS BANK NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 08/28/2018 (38147JKW1)	\$245,000.00	\$4,777.50	08/23/2013	\$99.450	\$243,652.50	\$245,000.00	\$(1,347.50)
Ratings Information: Not Rated							



Fixed Income (continued) ♦

FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis	Gain or (Loss)
MIZUHO BANK USA NEW YORK, NY FDIC # 21843 CERTIFICATE OF DEPOSIT PAYS AT MATURITY .3500% DUE 08/28/2014 (60688MBH6)	\$245,000.00	\$857.50	08/23/2013	\$100.064	\$245,156.80	\$245,000.00	\$156.80
Ratings Information: Not Rated							
PRIVATEBANK & TC CHICAGO, IL FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 08/24/2015 (74267GTK3)	\$245,000.00	\$1,470.00	08/21/2013	\$99.552	\$243,902.40	\$245,000.00	\$(1,097.60)
Ratings Information: Not Rated							
SAFRA NATIONAL BANK NEW YORK, NY FDIC # 26876 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 06/14/2016 (78658AHQ4)	\$245,000.00	\$1,470.00	08/21/2013	\$99.013	\$242,581.85	\$243,028.24	\$(446.39)
Ratings Information: Not Rated							
STERLING SAVINGS BANK SPOKANE, WA FDIC # 32158 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .5000% DUE 08/14/2015 (859532AL7)	\$245,000.00	\$1,225.00	08/21/2013	\$99.523	\$243,831.35	\$245,000.00	\$(1,168.65)
Ratings Information: Not Rated							



Fixed Income (continued) ♦

FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis	Gain or (Loss)
TIB INDEPENDENT BANKERSBANK IRVING, TX FDIC # 23647 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/18/14 1.1000% DUE 09/16/2016 Callable 09/18/2014 @ 100.000 (88632YAG1)	\$245,000.00	\$2,695.00	09/06/2013	\$99.597	\$244,012.65	\$245,000.00	\$(987.35)
Ratings Information: Not Rated							
FDIC Insured Certificates of Deposit (CDs) Total	\$2,751,000.00	\$30,677.50			\$2,736,835.43	\$2,749,028.24	\$(12,192.81)
Fixed Income Total		\$33,677.50			\$2,987,690.43		

♦ Please see Fixed Income Investments on the Understanding Your Statement page.



Activity Summary

Deposits			
Type	This Statement	Year to Date	
Deposits	\$0.00	\$3,000,000.00	
Total Deposits	\$0.00	\$3,000,000.00	
Income			
Type	This Statement	Year to Date	
Dividends at Eagle-JPM US Gov	\$0.62	\$4.42	
Interest - Taxable	\$35.67	\$35.67	
Total Income	\$36.29	\$40.09	
Purchases			
Type	This Statement	Year to Date	
Purchases	\$0.00	\$(2,999,112.51)	
Total Purchases	\$0.00	\$(2,999,112.51)	
Cash Sweep Transfers			
Type	This Statement		
Transfers From	\$245,000.00		
Transfers To	\$(245,035.67)		
Net Transfers	\$(35.67)		

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
09/06/2013	Purchase	Purchase	TIB INDEPENDENT BANKERSBANK IRVING, TX FDIC # 23647 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/30/14 1.0000% DUE 08/30/2016 Callable 08/30/2014 @ 100.000 (88632YAF3)	(245,000.000)	\$100.000	\$245,000.00	\$245,000.00	Cancelled trade S/D 08/30/2013
09/09/2013	Cash Sweep	Transfer To	EAGLE-JPM US GOV (JGXX)			\$(245,000.00)	\$0.00	\$245,891.29 Eagle-JPM US Gov Balance



Your Activity (continued)

City of Pataskala Account No. 28852868

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
09/18/2013	Purchase	Purchase	TIB INDEPENDENT BANKERSBANK IRVING, TX FDIC # 23647 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/18/14 1.1000% DUE 09/16/2016 Callable 09/18/2014 @ 100.000 (98632YAG1)	245,000.000	\$100.000	\$(245,000.00)	\$(245,000.00)	
09/18/2013	Cash Sweep	Transfer From	EAGLE-JPM US GOV (JUGXX)			\$245,000.00	\$0.00	\$891.29 Eagle-JPM US Gov Balance
09/30/2013	Income	Interest - Taxable	CATHAY BK LOS ANGELES, CA FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JC0)			\$35.67	\$35.67	Paid on 56,000
09/30/2013	Cash Sweep	Transfer To	EAGLE-JPM US GOV (JUGXX)			\$(35.67)	\$0.00	\$926.96 Eagle-JPM US Gov Balance
09/30/2013	Income	Dividend at Eagle-JPM US Gov	EAGLE-JPM US GOV (JUGXX)			\$0.62	\$0.00	INCOME DIVIDEND (REINVEST) \$927.58 Eagle-JPM US Gov Balance

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Cash Sweep Activity Recap

Eagle-JPM US Gov

Date	Activity Type	Amount	Balance
08/30/2013	Beginning Balance		\$891.29
09/09/2013	Transfer To	\$245,000.00	\$245,891.29
09/18/2013	Transfer From	\$(245,000.00)	\$891.29



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END OF REPORT



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