

Village of Bentleyville, Cuyahoga VCounty, Ohio

Historical Report of Governmental Funds

Exhibit 'A'

Description											10 Year	10 Year
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	Average (1)	Average % (1)
Revenues:												
Municipal Income Taxes	\$ 861,353	\$ 944,361	\$ 640,168	\$ 950,921	\$ 1,113,442	\$ 951,798	\$ 933,441	\$ 881,225	\$ 899,430	\$ 801,496	\$ 897,764	50.7%
Property Taxes	\$ 551,521	\$ 420,525	\$ 438,878	\$ 424,624	\$ 430,028	\$ 427,447	\$ 398,247	\$ 401,054	\$ 407,760	\$ 386,692	\$ 428,678	24.2%
Intergovernmental	\$ 339,858	\$ 173,556	\$ 575,822	\$ 123,993	\$ 219,338	\$ 122,854	\$ 117,748	\$ 161,805	\$ 128,414	\$ 257,035	\$ 222,042	12.5%
Special Assessments	\$ 120,245	\$ 119,918	\$ 125,125	\$ 116,020	\$ 123,576	\$ 120,787	\$ 117,159	\$ 117,492	\$ 128,587	\$ 54,172	\$ 114,308	6.5%
Charges for Services	\$ 9,336	\$ 6,111	\$ 14,822	\$ 4,227	\$ 5,093	\$ 4,369	\$ 7,473	\$ 6,573	\$ 4,198	\$ 1,519	\$ 6,372	0.4%
Fines, Licenses, and Permits	\$ 33,943	\$ 25,619	\$ 19,095	\$ 22,806	\$ 49,060	\$ 30,588	\$ 50,500	\$ 28,212	\$ 43,581	\$ 38,059	\$ 34,146	1.9%
Interest Earnings	\$ 6,877	\$ 11,161	\$ 19,524	\$ 24,246	\$ 64,192	\$ 72,940	\$ 60,275	\$ 43,451	\$ 13,551	\$ 12,095	\$ 32,831	1.9%
Miscellaneous	\$ 52,618	\$ 40,519	\$ 27,911	\$ 32,803	\$ 67,871	\$ 26,833	\$ 10,336	\$ 2,501	\$ 25,720	\$ 57,283	\$ 34,440	1.9%
Total Revenues	\$ 1,975,751	\$ 1,741,770	\$ 1,861,345	\$ 1,699,640	\$ 2,072,600	\$ 1,757,616	\$ 1,695,179	\$ 1,642,313	\$ 1,651,241	\$ 1,608,351	\$ 1,770,581	100.0%
Expenditures:												
Security of Persons & Property	\$ 684,479	\$ 663,511	\$ 670,909	\$ 629,554	\$ 613,367	\$ 639,540	\$ 676,749	\$ 636,606	\$ 605,680	\$ 666,010	\$ 648,641	32.8%
Public Health Services	\$ 1,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178	0.0%
Leisure Time Activities	\$ 1,454	\$ 1,397	\$ 2,706	\$ 3,391	\$ 5,153	\$ 3,345	\$ 5,769	\$ 12,676	\$ 6,341	\$ 23,119	\$ 6,535	0.3%
Basic Utility Services	\$ 59,546	\$ 61,888	\$ 69,218	\$ 62,970	\$ 65,711	\$ 61,072	\$ 58,401	\$ 56,506	\$ 55,904	\$ 79,958	\$ 63,117	3.2%
Transportation	\$ 311,110	\$ 217,412	\$ 347,537	\$ 289,848	\$ 235,117	\$ 220,227	\$ 162,351	\$ 204,353	\$ 164,190	\$ 946,936	\$ 309,908	15.7%
General Government	\$ 373,627	\$ 406,639	\$ 416,620	\$ 457,446	\$ 581,470	\$ 427,659	\$ 379,129	\$ 350,254	\$ 318,177	\$ 276,840	\$ 398,786	20.2%
Capital Outlay	\$ 261,949	\$ 352,201	\$ 191,887	\$ 531,347	\$ 143,294	\$ 174,087	\$ 137,422	\$ 172,904	\$ 126,089	\$ 35,164	\$ 212,634	10.8%
Debt Service Total	\$ 134,806	\$ 137,193	\$ 139,606	\$ 141,879	\$ 217,187	\$ 224,770	\$ 225,236	\$ 227,107	\$ 798,666	\$ 1,110,170	\$ 335,662	17.0%
Total Expenditures	\$ 1,828,751	\$ 1,840,241	\$ 1,838,483	\$ 2,116,435	\$ 1,861,299	\$ 1,750,700	\$ 1,645,057	\$ 1,660,406	\$ 2,075,047	\$ 3,138,197	\$ 1,975,462	100.0%
Operating Income (Loss)	\$ 147,000	\$ (98,471)	\$ 22,862	\$ (416,795)	\$ 211,301	\$ 6,916	\$ 50,122	\$ (18,093)	\$ (423,806)	\$ (1,529,846)	\$ (204,881)	
Other Financing Sources (Transfers)	\$ 1,000	\$ 1,000	\$ -	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ 861,046	\$ 624,782	\$ 149,043	
Net Change in Fund Balance	\$ 148,000	\$ (97,471)	\$ 22,862	\$ (414,195)	\$ 211,301	\$ 6,916	\$ 50,122	\$ (18,093)	\$ 437,240	\$ (905,064)	\$ (55,838)	
Fund Balance (Deficit) Beginning of Year	\$ 1,238,853	\$ 1,336,324	\$ 1,313,451	\$ 1,727,646	\$ 1,516,345	\$ 1,509,429	\$ 1,459,308	\$ 1,477,401	\$ 1,040,161	\$ 1,945,225	\$ 1,456,414	
Fund Balance (Deficit) End of Year	\$ 1,386,853	\$ 1,238,853	\$ 1,336,313	\$ 1,313,451	\$ 1,727,646	\$ 1,516,345	\$ 1,509,430	\$ 1,459,308	\$ 1,477,401	\$ 1,040,161	\$ 1,400,576	
Ending Fund Balance as % of Expenditures (1)	75.8%	67.3%	72.7%	62.1%	92.8%	86.6%	91.8%	87.9%	71.2%	33.1%	70.9%	
Ending Fund Balance at GFOA 25% Average(1)	\$ 457,188	\$ 460,060	\$ 459,621	\$ 529,109	\$ 465,325	\$ 437,675	\$ 411,264	\$ 415,102	\$ 518,762	\$ 784,549	\$ 493,865	
Ending Fund Balance as % = GFOA 25% Average (1)	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	
Excess Ending Fund Balance Vs. GFOA 25% Average (1)	\$ 929,665	\$ 778,793	\$ 876,692	\$ 784,342	\$ 1,262,321	\$ 1,078,670	\$ 1,098,166	\$ 1,044,207	\$ 958,639	\$ 255,612	\$ 906,711	
Excess % Fund Balance More (Less) than GFOA Average (1)	203.3%	169.3%	190.7%	148.2%	271.3%	246.5%	267.0%	251.6%	184.8%	32.6%	183.6%	
Cash & Cash Equivalents - End of Year	\$ 1,386,853	\$ 1,238,853	\$ 1,336,313	\$ 1,313,451	\$ 1,727,646	\$ 1,516,345	\$ 1,509,430	\$ 1,459,308	\$ 1,477,401	\$ 1,040,161	\$ 1,400,576	
Cash & Cash Equivalents as % of Expenditures (1)	75.8%	67.3%	72.7%	62.1%	92.8%	86.6%	91.8%	87.9%	71.2%	33.1%	70.9%	

Data Source: Audited Financial Reports - Ohio State Auditor GAAP Basis Governmental Funds

(1) Calculated Fields - GFOA is Government Finance Officers Association

Historical Report of Governmental Funds - Variance Report 2012 Vs. 10 Year Average

Village of Bentleyville, Cuyahoga VCounty, Ohio

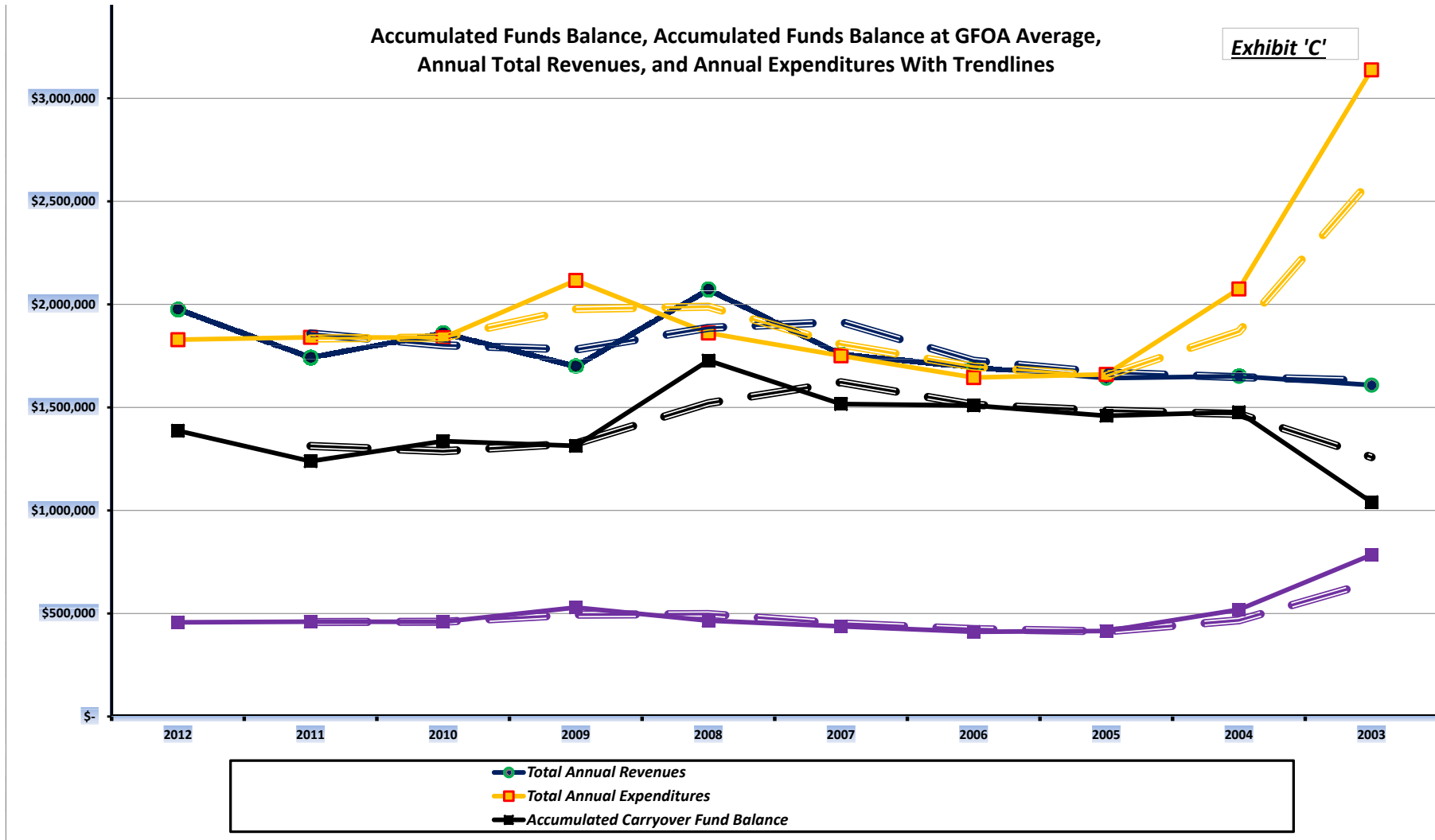
Exhibit 'B'

Description	2012		10 Year		Variance 2012	
	2012	% of Total	Average	% of Total	to 10 Yr Average	to 10 Yr %
Revenues:			(1)	(1)	(1)	(1)
Municipal Income Taxes	\$ 861,353	43.6%	\$ 897,764	50.7%	\$ (36,411)	-4.1%
Property Taxes	\$ 551,521	27.9%	\$ 428,678	24.2%	\$ 122,843	28.7%
Intergovernmental	\$ 339,858	17.2%	\$ 222,042	12.5%	\$ 117,816	53.1%
Special Assessments	\$ 120,245	6.1%	\$ 114,308	6.5%	\$ 5,937	5.2%
Charges for Services	\$ 9,336	0.5%	\$ 6,372	0.4%	\$ 2,964	46.5%
Fines, Licenses, and Permits	\$ 33,943	1.7%	\$ 34,146	1.9%	\$ (203)	-0.6%
Interest Earnings	\$ 6,877	0.3%	\$ 32,831	1.9%	\$ (25,954)	-79.1%
Miscellaneous	\$ 52,618	2.7%	\$ 34,440	1.9%	\$ 18,179	52.8%
Total Revenues	\$ 1,975,751	100.0%	\$ 1,770,581	100.0%	\$ 205,170	11.6%
Expenditures:	\$ -		\$ -			
Security of Persons & Property	\$ 684,479	37.4%	\$ 648,641	32.8%	\$ 35,839	5.5%
Public Health Services	\$ 1,780	0.1%	\$ 178	0.0%	\$ 1,602	900.0%
Leisure Time Activities	\$ 1,454	0.1%	\$ 6,535	0.3%	\$ (5,081)	-77.8%
Basic Utility Services	\$ 59,546	3.3%	\$ 63,117	3.2%	\$ (3,571)	-5.7%
Transportation	\$ 311,110	17.0%	\$ 309,908	15.7%	\$ 1,202	0.4%
General Government	\$ 373,627	20.4%	\$ 398,786	20.2%	\$ (25,159)	-6.3%
Capital Outlay	\$ 261,949	14.3%	\$ 212,634	10.8%	\$ 49,315	23.2%
Debt Service Total	\$ 134,806	7.4%	\$ 335,662	17.0%	\$ (200,856)	-59.8%
Total Expenditures	\$ 1,828,751	100.0%	\$ 1,975,462	100.0%	\$ (146,711)	-7.4%
Operating Income (Loss)	\$ 147,000		\$ (204,881)		\$ 351,881	171.7%
Other Financing Sources (Transfers)	\$ 1,000		\$ 149,043		\$ (148,043)	-99.3%
Net Change in Fund Balance	\$ 148,000		\$ (55,838)		\$ 203,838	365.1%
Fund Balance (Deficit) Beginning of Year	\$ 1,238,853		\$ 1,456,414		\$ (217,561)	-14.9%
Fund Balance (Deficit) End of Year	\$ 1,386,853		\$ 1,400,576		\$ (13,723)	-1.0%
Ending Fund Balance as % of Expenditures (1)	75.8%		70.9%			

Data Source: Audited Financial Reports - Ohio State Auditor GAAP Basis Governmental Funds
 (1) Calculated Fields

\$3,500,000

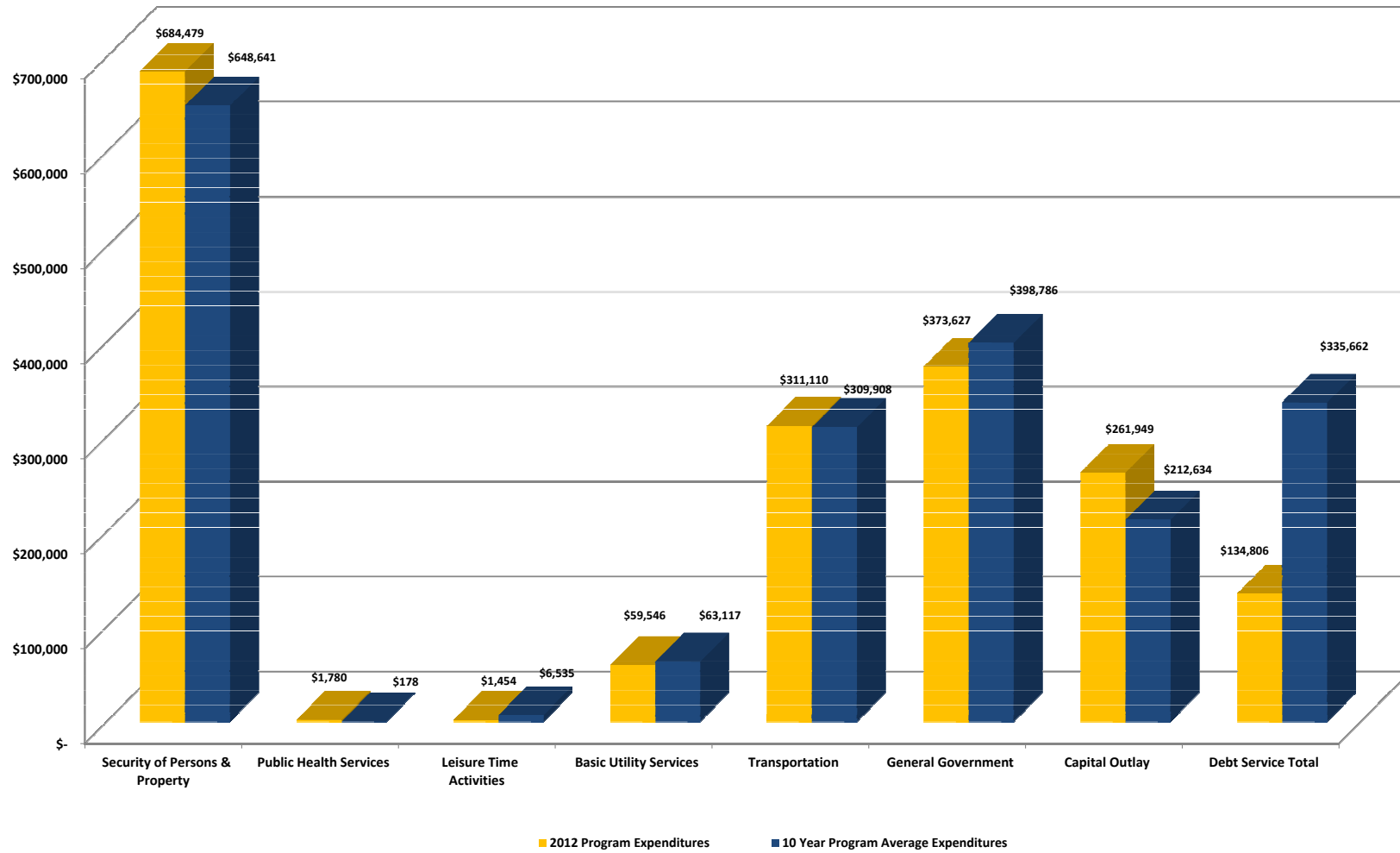
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Village of Bentleyville, Cuyahoga VCounty, Ohio

Comparative 2012 Vs. 10 Year Average Expenditures by Program

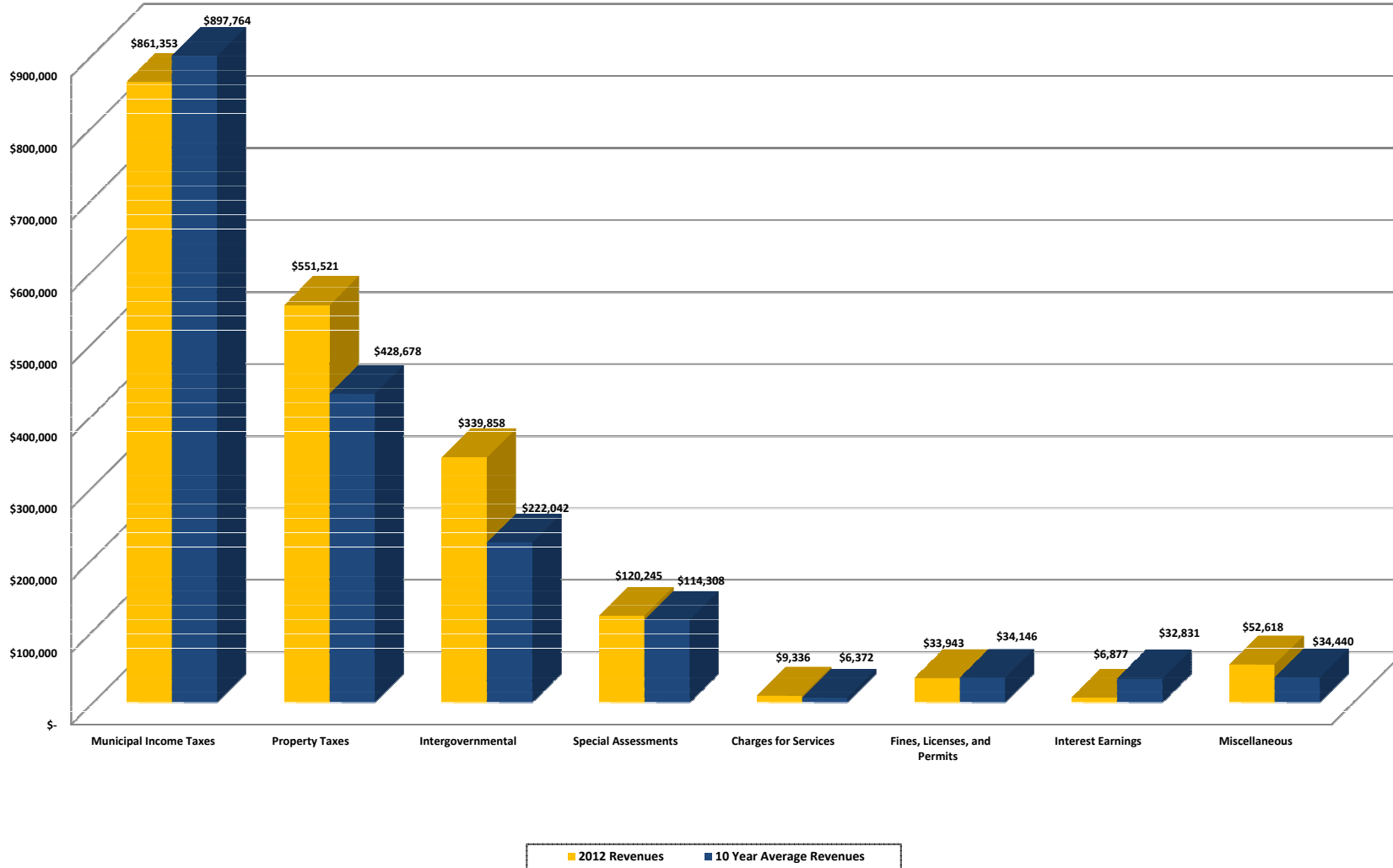
Exhibit 'D'



Village of Bentleyville, Cuyahoga VCounty, Ohio

Comparative 2012 Vs. 10 Year Average Revenues by Source

Exhibit 'E'



(1) Calculated Fields

Village of Bentleyville, Cuyahoga VCounty, Ohio

