



**CITY OF PATASKALA  
MONTHLY FINANCIAL REPORT  
FOR THE YEAR TO DATE APRIL 30, 2011**

***PREPARED BY THE FINANCE DEPARTMENT***

**CITY OF PATASKALA  
MONTHLY FINANCIAL REPORT**

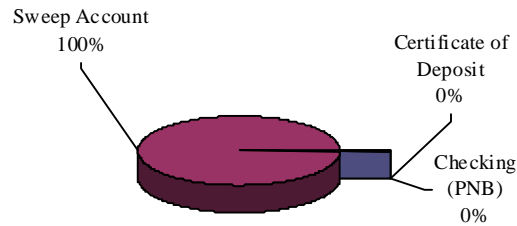
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# CITY DEPOSITS AND INVESTMENTS

## A. City Investments by Category

Investments by Category



<u>Investment Type</u>	<u>Interest Rate</u>	<u>Amount Invested</u>	<u>Monthly Interest</u>	<u>Year to Date Interest</u>	<u>Projected Interest at 12/31/11</u>
Checking Account (Park National Bank)	N/A	\$0	\$0	\$0	\$0
Checking Account–W/S (Park National Bank)	N/A	0	0	0	0
Sweep Account – W/S	0.15%	2,691,179	299	1,161	3,000
Insurance Account	N/A	0	0	0	0
Sweep Account – Ins.	0.10%	13,686	1	3	25
Sweep Account	0.51%	5,274,305	594	2,028	3,000
Certificates of Deposit	1.00%	4,387	0	0	25
<b>Totals</b>		<u>\$7,983,557</u>	<u>\$894</u>	<u>\$3,192</u>	<u>\$6,050</u>

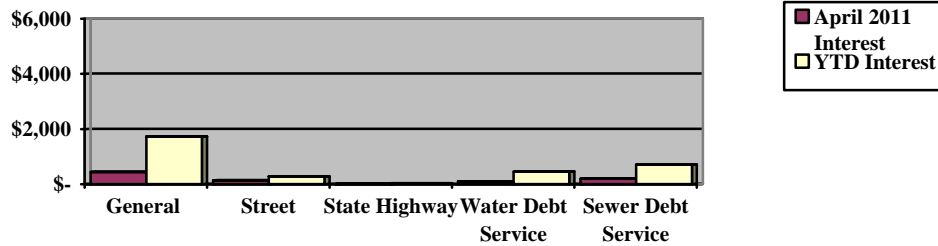
To improve cash management, cash received by the City is pooled and invested. Individual fund integrity is maintained through City records. The City’s investments are pooled amongst all funds with the exception of the certificate of deposit which were purchased with Mobile Park Trust Fund monies. All interest earned from the certificates of deposit are recorded within the Mobile Park Trust Fund.

# CITY DEPOSITS AND INVESTMENTS

(Continued)

## B. City Investment Earnings

**Interest Earned by Fund**



	General	Street (B1)	Highway (B2)	Water Debt Service (E12)	Sewer Debt Service (E13)
April 2011 Interest	\$ 442	\$ 138	\$ 14	\$ 98	\$ 202
YTD Interest	1,723	275	31	457	705

Investment earnings for the month of April 2011 totaled \$894 in comparison to April 2010 interest earnings of \$786. Investment income is less based on the significant differences in interest rates and the overall financial markets.

The Finance Department will seek the highest return on investment of City monies while maintaining the following investment objectives and guidelines:

- 1) Preservation of capital and protection of principal while maintaining diversification to avoid losses;
- 2) Strive to achieve a fair & save average of return and provide liquidity to enable operating requirements;
- 3) Exercise degree of judgment and care;
- 4) Bank account relationships managed to secure adequate services while minimizing costs.

## C. Collateralization of City Monies

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by collateral pledged to the City by the financial institution or by a collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution. FDIC coverage is provided up to \$250,000 for each interest and non-interest bearing account with the same financial institution. Any remaining deposits in excess of FDIC coverage must be collateralized by pledged (the financial institution matches an investment against remaining deposits) or pooled (the financial institution pools the City's monies with other governments into one large collateral pool securing all participating governments). The following table summarizes collateralization of the City's funds:

<u>Financial Institution</u>	<u>Investment Type</u>	<u>Amount Invested</u>	<u>FDIC</u>	<u>Additional Collateral</u>	<u>Over/(Under) Collateralized</u>
Park National Bank	Checking	\$0	\$250,000	\$0	\$250,000
Park National Bank	Sweep	7,979,170	0	7,979,170	0
Park National Bank	CD	4,387	4,387	0	0

**CITY OF PATASKALA GENERAL FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Years to Date Ended April 30, 2011 and 2010**

	<u>YTD Ended April 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended March 2010</u>
<b>Revenues:</b>				
Real Estate Taxes	\$392,804	\$972,575	40.39%	\$448,499
Personal Property Taxes	0	0	0.00%	0
Rollback & Homestead	7,736	146,416	5.28%	6,740
Local Government	27,839	87,325	31.88%	25,382
Estate Taxes	24,247	20,000	121.24%	69,806
Permits	24,233	59,910	40.45%	33,788
Mayor's Court	81,654	105,000	77.77%	33,284
Interest	1,723	3,500	49.23%	1,293
Rent	32,030	87,192	36.74%	42,015
Miscellaneous	40,654	159,600	25.47%	42,975
<b>Total Revenues</b>	<b>632,920</b>	<b>1,641,518</b>	<b>38.56%</b>	<b>703,782</b>
<b><u>Expenses</u></b>				
<b>Salaries and Wages:</b>				
Police	22,273	74,251	30.00%	20,428
Zoning	45,326	148,674	30.49%	43,077
Mayor,Court Security and Clerk	16,294	52,638	30.95%	15,152
Administrator & Public Serv. Dir.	16,717	57,582	29.03%	16,042
Law Director	40,490	121,740	0.00%	40,509
Council and Clerk	16,303	53,860	30.27%	15,762
Finance Director & Mgr.	23,111	76,588	30.18%	23,111
Parks/Personnel Board/L&B	288	3,801	7.58%	73
<b>Retirement and Insurance</b>				
Police	10,903	34,976	31.17%	8,895
Zoning	23,575	72,418	32.55%	23,696
Mayor,Court Security and Clerk	5,549	15,717	35.31%	5,027
Administrator & Public Serv. Dir.	6,883	21,399	32.17%	6,797
Law Director	8,323	21,964	0.00%	6,462
Council and Clerk	3,755	11,898	31.56%	3,270
Finance Director & Mgr.	6,711	19,391	34.61%	6,429
Parks/Personnel Board/L&B	305	716	42.60%	112
Street Lighting	16,338	50,000	32.68%	11,726
Health Department	60,486	60,486	100.00%	59,300
Office Supplies	6,692	49,600	13.49%	7,050
Vehicle & Building Repairs	7,754	82,355	9.42%	16,373
Contractual Services	24,343	133,950	18.17%	10,895
Utility - Electric	6,200	29,766	20.83%	7,065
Telephone	2,304	26,666	8.64%	3,833
Utility - Gas	2,968	11,668	25.44%	2,503
Cleaning	5,967	21,000	28.41%	5,970
Building Debt Payment	70,000	159,471	43.90%	0
Auditor Fees	6,230	32,000	19.47%	13,287
Legal Services	12,000	47,000	25.53%	12,000

**CITY OF PATASKALA GENERAL FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Years to Date Ended April 30, 2011 and 2010**  
**(Continued)**

Magistrate	6,938	17,000	40.81%	4,788
Liability Insurance	24,721	26,800	92.24%	23,552
Miscellaneous	31,881	219,902	14.50%	37,040
Contingency	0	545,534	0.00%	0
Capital Improvements	39,458	571,533	6.90%	16,064
Transfers Out	10,250	10,250	0.00%	0
	<u>581,336</u>	<u>2,882,594</u>	<u>20.17%</u>	<u>466,288</u>
<b>Total Expenditures</b>				
Excess of Revenues Over(Under)				
Expenditures	51,584	(1,241,076)	0	237,494
Fund Balance at 12/31/10 & 12/31/09	<u>1,241,076</u>	<u>1,241,076</u>	<u>0</u>	<u>910,556</u>
Fund Balance at 04/30/11 & 04/30/10	<u><u>1,292,660</u></u>	<u><u>0</u></u>	<u><u>0.00%</u></u>	<u><u>1,148,050</u></u>

**GENERAL FUND ANALYSIS**

The General Fund avoided a deficit spending situation with revenues exceeding expenditures by \$51,584 through April 30, 2011.

**Expenditures:** Expenditures were \$115,048 higher as compared to April 30, 2010. Expenditure line items which increased 50% from the same period 2010 include:

- Parks/Personnel Board Salaries and Benefits – increase based on timing of amounts paid between years;
- Contractual Services – increase of \$13,448 based on Economic Development regional registration and MORPC fees;
- Debt Payment – City prepaid \$70,000 building loan principal in an effort to reduce interest costs;
- Capital Improvements – increase \$23,394 based on Town Hall improvements.
- Transfers Out – increase of \$10,250 based on Council budgeted transfers to the Park Fund (\$10,000) and Sesquicentennial Fund (\$250).

**Revenues:** Revenues decreased \$70,862 from the same period April 2010 which is primarily attributed to decrease in real estate tax and estate tax revenues of \$101,254 offset by increase in Mayor’s Court collections of \$48,370.

**CITY OF PATASKALA POLICE FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Years to Date Ended April 30, 2011 and 2010**

	<u>YTD Ended April 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended April 2010</u>
<b>Revenues:</b>				
Real Estate Taxes	\$0	\$0	0.00%	\$715,685
Personal Property Taxes	0	0	0.00%	0
Rollback & Homestead	3,430	0	100.00%	7,787
Income Taxes	578,598	1,077,815	53.68%	0
Mayor's Court Fines	0	5,500	0.00%	19,551
Miscellaneous	8,131	10,000	81.31%	0
<b>Total Revenues</b>	<b>590,159</b>	<b>1,093,315</b>	<b>53.98%</b>	<b>743,023</b>
<b>Expenses</b>				
Salaries & Wages	223,424	693,136	32.23%	198,548
Retirement & Insurance	108,435	364,103	29.78%	175,186
Contractual Services	3,232	10,000	32.32%	1,038
Supplies	2,925	32,800	8.92%	3,154
Lab, Legal Fees & Examinations	898	23,400	3.84%	2,952
Evidence Storage	440	2,000	22.00%	440
Officer Tuition	1,570	6,000	26.17%	0
Task Force	0	0	0.00%	0
Phones, Pagers, Internet	8,157	30,700	26.57%	6,288
Travel & Investigation	599	14,000	4.28%	1,350
County Auditor/Audit Fees	0	6,000	0.00%	12,822
Fuel	20,916	50,000	41.83%	13,963
Publications/Membership	85	2,500	3.40%	144
Uniforms & Related Equip.	0	28,000	0.00%	1,493
Vehicle Maintenance & Repairs	8,091	93,000	8.70%	4,315
Capital Improvements/Purchases	0	40,000	0.00%	5,000
Miscellaneous	4,532	27,700	16.36%	5,471
Liability Insurance	18,383	22,000	83.56%	17,815
Payroll Processing Fees	1,307	4,500	29.04%	1,102
Electric	2,090	10,000	20.90%	3,613
Columbia Gas	3,855	10,000	38.55%	4,812
ADT Security	0	1,400	0.00%	345
Police Car Lease	0	0	0.00%	182,803
RITA Collection Fees	17,358	35,000	49.59%	0
Contingency	0	692,046	0.00%	0
<b>Total Expenditures</b>	<b>426,297</b>	<b>2,198,285</b>	<b>19.39%</b>	<b>642,654</b>
Excess of Revenues Over(Under)				
Expenditures	163,862	(1,104,970)	0	100,369
Fund Balance at 12/31/10 & 12/31/09	1,104,970	1,104,970	0	481,425
Fund Balance at 04/30/11 & 04/30/10	1,268,832	0	0.00%	581,794

**POLICE FUND ANALYSIS**

The Police Fund avoided a deficit spending situation with revenues exceeding expenditures by \$163,862.

**Expenditures:** Expenditures decreased \$216,357 from April 2010 which is attributed to the final vehicle lease payment in 2010 of \$182,803 and timing of payments for retirement.

**Revenues:** Revenues decreased \$152,864 which is attributed to differences between real estate/income tax collections.

**CITY OF PATASKALA**  
**STREET AND STREET LEVY FUNDS**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Years to Date Ended April 30, 2011 and 2010**

	<u>YTD Ended April 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended April 2010</u>
<b>Revenues:</b>				
Income Taxes	\$192,866	\$359,272	0.00%	\$0
Rollback & Homestead	1,715	0	0.00%	1,715
Gas Tax	163,788	420,000	39.00%	160,142
Motor Vehicle Registration	37,872	130,000	29.13%	39,836
Grants	0	400,000	0.00%	0
Interest	275	628	100.00%	249
Miscellaneous	2,712	500	542.40%	1,680
<b>Total Revenues</b>	<u>399,228</u>	<u>1,310,400</u>	<u>30.47%</u>	<u>203,622</u>
<b>Expenses</b>				
Salaries & Wages	98,406	341,894	28.78%	97,143
Retirement & Insurance	56,882	194,738	29.21%	39,852
Contractual Services	0	3,500	0.00%	1,205
Utility - Electric	849	7,000	12.13%	2,195
Utility - Gas	3,756	8,000	46.95%	2,868
Uniforms & Related Equip.	1,835	5,000	36.70%	2,365
Permits & Registrations	3,010	4,400	68.41%	3,010
Supplies	7,407	27,100	27.33%	62
Engineering Fees	12,045	117,000	10.29%	112,836
Phones	2,193	5,200	42.17%	1,370
Vehicle Fuel & Oil	11,133	35,000	31.81%	9,303
Vehicle Repairs	16,473	42,500	38.76%	3,858
Street Repair/Drainage Maint.	6,352	177,000	3.59%	4,647
Miscellaneous	1,912	13,800	13.86%	6,438
Street Signs	3,049	6,000	50.82%	3,056
Gravel/Salt	35,326	46,000	76.80%	61,129
Tree/Roof Maintenance	175	15,000	1.17%	0
Capital Improvements	0	480,000	0.00%	0
Liability Insurance	8,485	10,000	84.85%	8,553
Street Light Repairs	6,836	12,500	54.69%	446
RITA Collection Fees	5,786	18,000	32.14%	0
Contingency	0	269,888	0.00%	0
Auditor Fees	0	2,000	0.00%	0
<b>Total Expenditures</b>	<u>281,910</u>	<u>1,841,520</u>	<u>15.31%</u>	<u>360,336</u>
Excess of Revenues Over(Under)				
Expenditures	117,318	(531,120)	0	(156,714)
Fund Balance at 12/31/10 & 12/31/09	<u>531,120</u>	<u>531,120</u>	<u>0</u>	<u>616,943</u>
Fund Balance at 04/30/11 & 04/30/10	<u>648,438</u>	<u>0</u>	<u>0</u>	<u>460,229</u>

**STREET AND STREET LEVY FUND ANALYSIS**

The Street and Street Levy Funds avoided a deficit spending situation noting revenues exceeded expenditures by \$117,318 which is attributed to higher revenues (income taxes) offset by lower expenditures (Engineering Fees and Gravel/Salt) when compared to 2010.

**CITY OF PATASKALA**  
**MAYOR'S COURT NET PROFIT (LOSS) FROM OPERATIONS**  
**FOR THE YEAR TO DATE ENDED APRIL 30, 2011**

	Court Revenues					Net Profit (Loss) From Operations	
	Expenditures	YTD Court Costs	YTD Computer Fund	YTD Fines	YTD State of Ohio		YTD Miscellaneous
<b>Expenditures:</b>							
City of Pataskala	\$80,957	\$26,600	\$0	\$55,054	\$0	\$86	\$783
Capital Recovery System Inc.	298	0	0	0	0	0	(298)
Treasurer of State	23,300	0	0	0	23,300	0	0
Court Computer	6,070	0	6,070	0	0	0	0
Refunds	105	0	0	0	0	0	(105)
Bank Charges	343	0	0	0	0	0	(343)
Unapplied Collections	0	0	0	0	0	0	-
<b>Total Mayor's Court</b>	<b>\$ 111,073</b>	<b>\$ 26,600</b>	<b>\$ 6,070</b>	<b>\$ 55,054</b>	<b>\$ 23,300</b>	<b>\$86</b>	<b>\$ 37</b>
<b>Reconciliation of Mayor's Court Cash Receipts Paid to the</b>				<b>Bank Balance at December 31, 2010</b>		<b>23,738</b>	
<b>General Fund with Additional Mayor's Court Costs:</b>				<b>Bank Balance at March 31, 2011</b>		<b>\$ 23,775</b>	
General Fund Mayor's Court Cash Receipts (page 4)		81,654					
Salary & Benefits- Mayor Court Clerk & Court Security		(12,407)					
Legal Services		(12,000)					
Magistrate		(6,938)					
Court Jail Fees		(2,723)					
Miscellaneous		(3,077)					
<b>Net Profit (Loss) From Operations with</b>							
<b>Additional Mayor's Court Costs</b>		<b>\$ 44,509</b>					

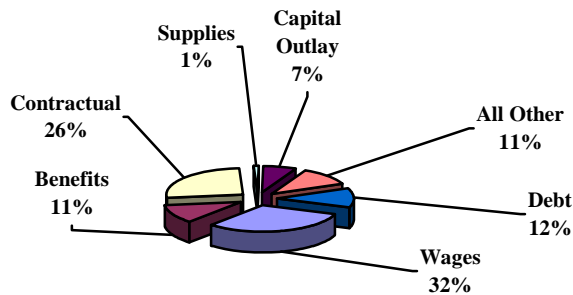
**MAYOR'S COURT OPERATIONS ANALYSIS**

Through the month ending April 30, 2011, the Mayor's Court had revenues in excess of expenditures by \$37. The Reconciliation of Mayor's Court Cash Receipts Paid to the General Fund with Additional Mayor's Court Costs (which these costs are generally supplemented by the General Fund) resulted in net income of \$44,509 through April 30, 2011. The Mayor's Court bank account had cash and cash equivalents on hand of \$23,775 for the year to date ended April 30, 2011.

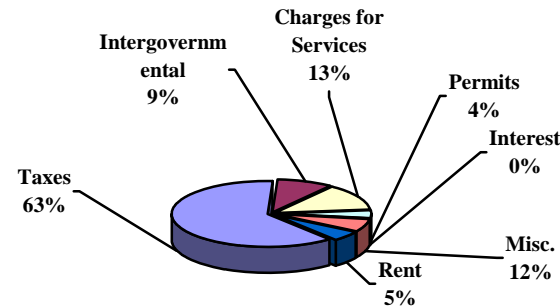
## CITY OF PATASKALA FUND BALANCE STATUS REPORT

Fund	Balance at 12/31/10	YTD Receipts	% Received Vs. Budget	YTD Expenditures	% Spent Vs. Budget	Balance at 04/30/11	Outstanding Encumbrances	Unencumbered 04/30/11
General (A1)	\$ 1,241,076	\$ 632,920	38.56%	\$ 581,335	20.52%	\$ 1,292,661	\$ 175,205	\$ 1,117,456
Street Fund (B1)	531,120	397,512	30.34%	281,911	15.31%	646,721	115,675	531,046
State Highway (B2)	89,028	16,382	33.95%	41,710	30.38%	63,700	6,806	56,894
Permissive License Tax (B8)	447,595	89,392	26.21%	33,772	4.28%	503,215	103,171	400,044
Street Levy (B9)	-	1,715	5.64%	-	0.00%	1,715	-	1,715
Recreation (B10)	6,921	19,742	136.15%	7,432	32.92%	19,231	8,192	11,039
Park Use (B11)	93,814	4,500	30.00%	7,187	6.60%	91,127	59,925	31,202
Police Levy (B13)	1,104,970	590,159	53.98%	426,297	19.39%	1,268,832	99,588	1,169,244
Immobilization (B14)	6,022	1,050	175.00%	-	0.00%	7,072	-	7,072
Court Computer (B17)	12,836	6,070	86.71%	2,128	10.73%	16,778	-	16,778
Alcohol Enforcement (B18)	5,371	-	0.00%	-	0.00%	5,371	-	5,371
Law Enforcement Trust (B19)	263	324	108.00%	-	0.00%	587	-	587
Mobile Park Trust Fund (B20)	4,387	-	0.00%	-	0.00%	4,387	-	4,387
CHIP Fund (B32)	-	8,313	1.96%	-	0.00%	8,313	-	8,313
S.R. 310 TIF (B36)	-	1,037,294	100.00%	-	0.00%	1,037,294	-	1,037,294
Police K-9 Unit (B50)	1,603	500	0.00%	126	7.86%	1,977	-	1,977
Sesquential Fund (B60)	358	250	100.00%	90	14.80%	518	210	308
Construction Accounts (B70)	198,048	5,538	55.38%	2,389	1.15%	201,197	-	201,197
Issue II (C2)	-	83,696	20.92%	83,696	20.92%	-	-	-
Courter B ridge Improv. (C3)	59	-	0.00%	-	0.00%	59	-	59
Municipal Building (C5)	6,871	-	0.00%	-	0.00%	6,871	-	6,871
CDBG (C4)	-	6,098	15.25%	556	1.39%	5,542	-	5,542
Street Bond (D2)	30,067	-	0.00%	-	0.00%	30,067	-	30,067
Water Fund (E1)	630,243	320,269	29.11%	357,611	20.67%	592,901	167,975	424,926
Sewer Fund (E2)	1,509,106	610,191	38.41%	566,198	18.28%	1,553,099	355,357	1,197,742
Water Cap Improv. Fund (E5)	-	154,479	11.27%	43,487	3.17%	110,992	-	110,992
Sewer Cap Improv. Fund (E6)	-	148,397	18.21%	20,410	2.50%	127,987	-	127,987
Water Debt Service Fund (E12)	171,627	457	0.09%	-	0.00%	172,084	68,737	103,347
Sewer Debt Service Fund (E13)	-	118,155	100.60%	-	0.00%	118,155	117,450	705
WWTP Phase II Fund (E15)	-	265,715	7.93%	265,715	363.85%	-	-	-
<b>Totals</b>	<b>\$ 6,091,385</b>	<b>\$ 4,519,118</b>	<b>35.30%</b>	<b>\$ 2,722,050</b>	<b>14.14%</b>	<b>\$ 7,888,453</b>	<b>\$ 1,278,291</b>	<b>\$ 6,610,162</b>

**General Fund Expenditures**



**General Fund Revenues**



**CITY OF PATASKALA**  
**SUMMARY OF 2011 LONG-TERM DEBT OBLIGATIONS**

	<b>Fund</b>	<b>Balance at 01/01/11</b>	<b>Loan Proceeds</b>	<b>Principal Payments</b>	<b>Balance at 04/30/11</b>	<b>Interest Payments</b>
Municipal Building Notes (General Fund)	General	\$ 751,417	\$ -	\$ (70,000)	\$ 681,417	\$ -
OPWC Loans - Refugee Road	Permissive	56,642	-	(1,618)	55,024	-
OPWC Loans - Headley Mill	Permissive	19,893	-	(3,655)	16,238	-
Courter Road Bridge Loan	Permissive	150,000	-	-	150,000	-
Summit Road Engineering Loan	Permissive	45,000	-	-	45,000	-
Summit Road SIB Loan	Permissive	-	-	-	-	-
<b>Total Governmental Activities LT Debt</b>		<b>\$ 1,022,952</b>	<b>\$ -</b>	<b>\$ (75,273)</b>	<b>\$ 947,679</b>	<b>\$ -</b>
	<b>Fund</b>	<b>Balance at 01/01/11</b>	<b>Loan Proceeds</b>	<b>Principal Payments</b>	<b>Balance at 04/30/11</b>	<b>Interest Payments</b>
General Obligation Bonds	Sewer Debt Service	\$ 515,000	\$ -	\$ -	\$ 515,000	\$ -
OWDA Loan - SCADA	Sewer Debt Service	48,320	-	-	48,320	-
OWDA Loan - OAKS Planning	Sewer Debt Service	72,276	1,046	-	73,322	-
OWDA Loan - WWTP Phase I & II	Sewer Debt Service	-	642,153	-	642,153	-
<b>Total Sewer Fund LT Debt</b>		<b>\$ 635,596</b>	<b>\$ 643,199</b>	<b>\$ -</b>	<b>\$ 1,278,795</b>	<b>\$ -</b>
	<b>Fund</b>	<b>Balance at 01/01/11</b>	<b>Loan Proceeds</b>	<b>Principal Payments</b>	<b>Balance at 04/30/11</b>	<b>Interest Payments</b>
General Obligation Bonds - WTP #1	Water Debt Service	\$ 6,320,000	\$ -	\$ -	\$ 6,320,000	\$ -
OWDA Loan - #1820	Water Debt Service	62,804	-	-	62,804	-
<b>Total Water Fund LT Debt</b>		<b>\$ 6,382,804</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,382,804</b>	<b>\$ -</b>
<b>Total Business-Type LT Debt</b>		<b>\$ 7,018,400</b>	<b>\$ 643,199</b>	<b>\$ -</b>	<b>\$ 7,661,599</b>	<b>\$ -</b>
<b>Total Outstanding Debt - All City Funds</b>		<b>\$ 8,041,352</b>	<b>\$ 643,199</b>	<b>\$ (75,273)</b>	<b>\$ 8,609,278</b>	<b>\$ -</b>

## CITY OF PATASKALA

### SUMMARY OF 2011 LONG-TERM DEBT OBLIGATIONS

The following is a description of the City's active funds:

Fund Number	Fund Name	Description
A1	General Fund	This fund accounts for all financial resources not accounted for in another fund. The General Fund is the general operating fund of the City and includes funding for such departments as: administration, police, and planning & zoning. The general fund balance is available for any purpose and may be transferred to any other fund.
B1	Street Fund	This fund receives 92.5% of motor vehicle and gasoline tax monies received and monies are to be used specifically for City street maintenance, construction and repair.
B2	State Highway Fund	This fund receives 7.5% of motor vehicle and gasoline tax monies received and monies are to be used specifically for state highway road maintenance, construction, and repair for such state highway roads within the City.
B8	Permissive License Tax Fund	This fund receives monies collected from the sale of licenses from the County Auditor and is to be used for street construction, maintenance and repair.
B9	Street Levy Fund	This fund does not have a specific revenue source; however, remaining fund balance is to be used specifically for City street maintenance, construction and repair.
B10	Recreation Fund	This fund receives charges for services to operate the Parks and Recreation department and related activities.
B11	Park Use	This fund receives monies from new home and building permits which are to be used specifically for Parks and Recreation capital improvements.
B13	Police Levy Fund	This fund receives revenues for a specific property tax levy to account for security of persons and property.

**CITY OF PATASKALA**  
**SUMMARY OF 2011 LONG-TERM DEBT OBLIGATIONS**

<b>Fund Number</b>	<b>Fund Name</b>	<b>Description</b>
B14	Immobilization Fund	This fund receives fines assessed under the Mayor's Court for any offender's immobilized vehicle. Such fees are to be disbursed to the registrar before the vehicle may be released to the offender.
B17	Court Computer Fund	This fund receives fees assessed by the Mayor's Court which are to be used for the computerization of the clerk of court's office. The fee charged to computerize the operations of the Mayor's Court cannot exceed \$3, and in addition to assessing fees to computerize the operations of the court, the Mayor's Court may determine that additional funds are necessary to computerize the office of the clerk of its court. This includes the acquisition and maintenance of legal research software and hardware for Mayor's Court personnel.
B18	Alcohol & Enforcement Education Fund	This fund receives fine monies for the violation of an OVI ordinance established and is to be used for alcohol related trainings and education.
B19	Law Enforcement Trust Fund	This fund receives fine monies from the Mayor's Court of which such monies are to be used to maintain, upgrade, and modernize law enforcement training, technology, and any related equipment.
B20	Mobile Park Trust Fund	This fund was created for the purpose of accounting for the donated principal associated with the installation and maintenance of the storm sewer line underneath the railroad tracks owned and managed by CSX. This fund will continue to receive interest which may only be used for the described purpose.
B50	Police K-9 Unit	This fund receives grants and donations for the training, care, and upkeep of a investigative police dog for the City police department.
B60	Sesquicentennial Fund	This fund was created to receive donations and other proceeds specifically for Sesquicentennial Activities when created in 2000. Any remaining monies are to be used specifically for historical preservation purposes within the City.

**CITY OF PATASKALA**  
**SUMMARY OF 2011 LONG-TERM DEBT OBLIGATIONS**

<b>Fund Number</b>	<b>Fund Name</b>	<b>Description</b>
B70	Construction Accounts	This fund receives permit monies received by the planning and zoning department associated with new construction within the City. Expenditures from this fund relate to engineering, inspection, and site review fees.
C3	Courter Bridge Improvement	This fund receives rollover note proceeds to retire related debt originally used for bridge improvements to the Courter Bridge.
C5	Municipal Building Purchase	This fund issued bond anticipation note proceeds for the purchase of the City Municipal Building. The repayment of the outstanding notes is an obligation of the General Fund.
D2	Street Bond Fund	This fund collected special assessment levy monies for improvements to Pat Haven Drive. This fund no longer collects monies and the remaining balance is dormant and is available for future City capital improvements.
E1	Water Fund	Charges for services in the form of user-fees are assessed for operations, repayment of debt, construction, and any improvements to the City's water utility system.
E2	Sewer Fund	Charges for services in the form of user-fees are assessed for operations, repayment of debt, construction, and any improvements to the City's sewer utility system.
E13	Water Improvement Fund	This fund receives bond and note proceeds which will be used to retire existing water bond anticipation notes originally issued for the construction of the City's new Water Treatment Plant.
E14	Waste Water Treatment Plant #2	This fund issued bond anticipation notes for the construction of the City's Waste Water Treatment Plant. Outstanding debt is collateralized by charges for services.