



**CITY OF PATASKALA
MONTHLY FINANCIAL REPORT
FOR THE YEAR TO DATE MAY 31, 2011**

PREPARED BY THE FINANCE DEPARTMENT

**CITY OF PATASKALA
MONTHLY FINANCIAL REPORT**

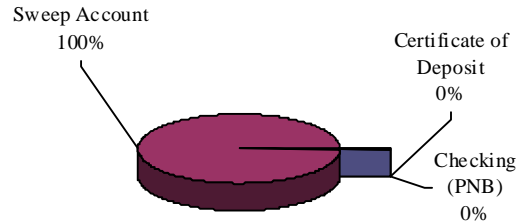
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CITY DEPOSITS AND INVESTMENTS

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%	2,584,679	344	1,505	3,000
Insurance Account	N/A	0	0	0	0
Sweep Account – Ins.	0.10%	13,392	1	3	25
Sweep Account	0.51%	5,707,336	736	2,764	3,000
Certificates of Deposit	1.00%	4,387	0	0	25
Totals		<u>\$8,309,794</u>	<u>\$1,081</u>	<u>\$4,272</u>	<u>\$6,050</u>

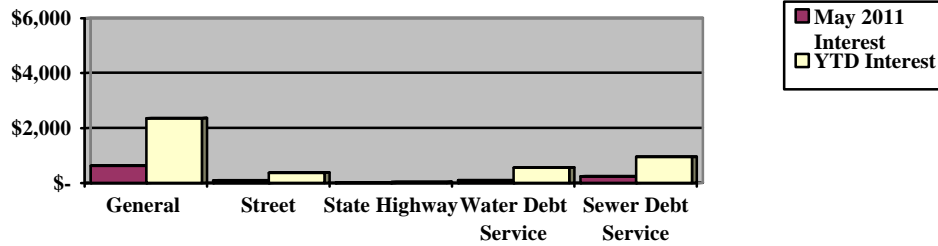
To improve cash management, cash received by the City is pooled and invested. Individual fund integrity is maintained through City records. The City’s investments are pooled amongst all funds with the exception of the certificate of deposit which were purchased with Mobile Park Trust Fund monies. All 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)
May 2011 Interest	\$ 631	\$ 96	\$ 9	\$ 99	\$ 245
YTD Interest	2,355	372	40	556	949

Investment earnings for the month of May 2011 totaled \$1,081 in comparison to May 2010 interest earnings of \$715. 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	8,305,407	0	8,305,407	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 May 31, 2011 and 2010

	<u>YTD Ended May 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended May 2010</u>
Revenues:				
Real Estate Taxes	\$392,804	\$972,575	40.39%	\$451,230
Personal Property Taxes	0	0	0.00%	0
Rollback & Homestead	69,995	146,416	47.81%	4,008
Local Government	38,668	87,325	44.28%	34,818
Estate Taxes	24,247	20,000	121.24%	69,806
Permits	24,576	59,910	41.02%	38,676
Mayor's Court	99,452	105,000	94.72%	41,387
Interest	2,355	3,500	67.29%	1,575
Rent	43,569	87,192	49.97%	51,376
Miscellaneous	79,644	159,600	49.90%	75,845
Total Revenues	775,310	1,641,518	47.23%	768,721
Expenses				
Salaries and Wages:				
Police	27,776	74,251	37.41%	25,673
Zoning	56,890	148,674	38.26%	53,851
Mayor,Court Security and Clerk	21,383	52,638	40.62%	19,238
Administrator & Public Serv. Dir.	20,302	57,582	35.26%	20,052
Law Director	50,609	121,740	0.00%	50,627
Council and Clerk	20,533	53,860	38.12%	19,733
Finance Director & Mgr.	29,172	76,588	38.09%	28,888
Parks/Personnel Board/L&B	521	3,801	13.71%	73
Retirement and Insurance				
Police	15,446	34,976	44.16%	11,855
Zoning	29,726	72,418	41.05%	25,169
Mayor,Court Security and Clerk	6,916	15,717	44.00%	5,595
Administrator & Public Serv. Dir.	8,549	21,399	39.95%	7,351
Law Director	9,806	21,964	0.00%	10,062
Council and Clerk	6,562	11,898	55.15%	5,815
Finance Director & Mgr.	8,525	19,391	43.96%	7,225
Parks/Personnel Board/L&B	683	716	95.39%	112
Street Lighting	19,480	50,000	38.96%	19,545
Health Department	60,486	60,486	100.00%	59,300
Office Supplies	9,007	49,600	18.16%	11,434
Vehicle & Building Repairs	12,402	82,355	15.06%	18,501
Contractual Services	32,417	133,950	24.20%	20,588
Utility - Electric	7,560	29,766	25.40%	9,198
Telephone	2,776	26,666	10.41%	4,994
Utility - Gas	3,039	11,668	26.05%	2,565
Cleaning	7,457	21,000	35.51%	7,462
Building Debt Payment	70,000	159,471	43.90%	0
Auditor Fees	6,230	32,000	19.47%	15,441
Legal Services	15,000	47,000	31.91%	15,000

CITY OF PATASKALA GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Years to Date Ended May 31, 2011 and 2010
(Continued)

Magistrate	6,938	17,000	40.81%	4,881
Liability Insurance	24,721	26,800	92.24%	23,552
Miscellaneous	36,983	219,902	16.82%	38,825
Contingency	0	545,534	0.00%	0
Capital Improvements	71,511	571,533	12.51%	17,113
Transfers Out	10,250	10,250	0.00%	0
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Total Expenditures	709,656	2,882,594	24.62%	559,718
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Excess of Revenues Over(Under)				
Expenditures	65,654	(1,241,076)	0	209,003
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Fund Balance at 12/31/10 & 12/31/09	1,241,076	1,241,076	0	910,556
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Fund Balance at 05/31/11 & 05/31/10	1,306,730	0	0.00%	1,119,559
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GENERAL FUND ANALYSIS

The General Fund avoided a deficit spending situation with revenues exceeding expenditures by \$65,654 through May 31, 2011.

Expenditures: Expenditures were \$149,938 higher as compared to May 31, 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 \$54,398 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 increased \$6,589 from the same period May 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 \$58,065.

CITY OF PATASKALA POLICE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Years to Date Ended May 31, 2011 and 2010

	<u>YTD Ended May 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended May 2010</u>
Revenues:				
Real Estate Taxes	\$0	\$0	0.00%	\$720,042
Personal Property Taxes	0	0	0.00%	0
Rollback & Homestead	3,430	0	100.00%	3,430
Income Taxes	1,002,927	1,077,815	93.05%	0
Mayor's Court Fines	0	5,500	0.00%	21,107
Miscellaneous	9,191	10,000	91.91%	0
Total Revenues	<u>1,015,548</u>	<u>1,093,315</u>	<u>92.89%</u>	<u>723,472</u>
Expenses				
Salaries & Wages	277,653	693,136	40.06%	248,531
Retirement & Insurance	158,960	364,103	43.66%	210,220
Contractual Services	3,249	10,000	32.49%	1,056
Supplies	7,360	32,800	22.44%	3,581
Lab, Legal Fees & Examinations	973	23,400	4.16%	3,402
Evidence Storage	550	2,000	27.50%	550
Officer Tuition	1,570	6,000	26.17%	0
Task Force	0	0	0.00%	0
Phones, Pagers, Internet	9,199	30,700	29.96%	8,691
Travel & Investigation	573	14,000	4.09%	1,350
County Auditor/Audit Fees	0	6,000	0.00%	13,818
Fuel	26,859	50,000	53.72%	17,730
Publications/Membership	85	2,500	3.40%	144
Uniforms & Related Equip.	4,705	28,000	16.80%	2,333
Vehicle Maintenance & Repairs	8,845	93,000	9.51%	5,059
Capital Improvements/Purchases	1,424	40,000	3.56%	8,750
Miscellaneous	2,047	27,700	7.39%	5,451
Liability Insurance	18,383	22,000	83.56%	17,815
Payroll Processing Fees	1,505	4,500	33.44%	1,282
Electric	2,456	10,000	24.56%	3,613
Columbia Gas	3,855	10,000	38.55%	4,812
ADT Security	225	1,400	16.07%	345
Police Car Lease	0	0	0.00%	182,803
RITA Collection Fees	31,182	35,000	89.09%	0
Contingency	0	692,046	0.00%	0
Total Expenditures	<u>561,658</u>	<u>2,198,285</u>	<u>25.55%</u>	<u>741,336</u>
Excess of Revenues Over(Under)				
Expenditures	453,890	(1,104,970)	0	(17,864)
Fund Balance at 12/31/10 & 12/31/09	<u>1,104,970</u>	<u>1,104,970</u>	<u>0</u>	<u>481,425</u>
Fund Balance at 05/31/11 & 05/31/10	<u>1,558,860</u>	<u>0</u>	<u>0.00%</u>	<u>463,561</u>

POLICE FUND ANALYSIS

The Police Fund avoided a deficit spending situation with revenues exceeding expenditures by \$453,890.

Expenditures: Expenditures decreased \$287,446 from May 2010 which is attributed to the final vehicle lease payment in 2010 of \$182,803 and timing of payments for retirement. This was further off-set by lower retirement and insurance payments.

Revenues: Revenues increased \$292,076 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 May 31, 2011 and 2010

	<u>YTD Ended May 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended May 2010</u>
Revenues:				
Income Taxes	\$334,390	\$359,272	0.00%	\$0
Rollback & Homestead	1,715	0	0.00%	1,715
Gas Tax	204,889	420,000	48.78%	203,141
Motor Vehicle Registration	46,183	130,000	35.53%	48,722
Grants	0	400,000	0.00%	0
Interest	372	628	100.00%	302
Miscellaneous	10,642	500	2128.40%	2,210
Total Revenues	<u>598,191</u>	<u>1,310,400</u>	<u>45.65%</u>	<u>256,090</u>
Expenses				
Salaries & Wages	121,521	341,894	35.54%	116,980
Retirement & Insurance	71,922	194,738	36.93%	42,561
Contractual Services	0	3,500	0.00%	1,205
Utility - Electric	1,126	7,000	16.09%	2,545
Utility - Gas	3,854	8,000	48.18%	2,956
Uniforms & Related Equip.	1,835	5,000	36.70%	2,917
Permits & Registrations	3,010	4,400	68.41%	3,010
Supplies	8,950	27,100	33.03%	62
Engineering Fees	15,770	117,000	13.48%	129,559
Phones	2,729	5,200	52.48%	1,685
Vehicle Fuel & Oil	12,116	35,000	34.62%	10,199
Vehicle Repairs	23,409	42,500	55.08%	6,078
Street Repair/Drainage Maint.	8,762	177,000	4.95%	6,915
Miscellaneous	2,711	13,800	19.64%	7,212
Street Signs	3,880	6,000	64.67%	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%	780
RITA Collection Fees	10,018	18,000	55.66%	0
Contingency	0	269,888	0.00%	0
Auditor Fees	0	2,000	0.00%	0
Total Expenditures	<u>342,435</u>	<u>1,841,520</u>	<u>18.60%</u>	<u>407,402</u>
Excess of Revenues Over(Under)				
Expenditures	255,756	(531,120)	0	(151,312)
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 05/31/11 & 05/31/10	<u>786,876</u>	<u>0</u>	<u>0</u>	<u>465,631</u>

STREET AND STREET LEVY FUND ANALYSIS

The Street and Street Levy Funds avoided a deficit spending situation noting revenues exceeded expenditures by \$255,756 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 MAY 31, 2011

	Court Revenues					Net Profit (Loss) From Operations	
	Expenditures	YTD Court Costs	YTD Computer Fund	YTD Fines	YTD State of Ohio		YTD Miscellaneous
Expenditures:							
City of Pataskala	\$98,755	\$32,985	\$0	\$66,467	\$0	\$86	\$783
Capital Recovery System Inc.	326	0	0	0	0	0	(326)
Treasurer of State	28,012	0	0	0	28,012	0	0
Court Computer	7,307	0	7,307	0	0	0	0
Refunds	105	0	0	0	0	0	(105)
Bank Charges	533	0	0	0	0	0	(533)
Unapplied Collections	0	0	0	0	0	3,318	3,318
Total Mayor's Court	\$ 135,038	\$ 32,985	\$ 7,307	\$ 66,467	\$ 28,012	\$3,404	\$ 3,137
Reconciliation of Mayor's Court Cash Receipts Paid to the				Bank Balance at December 31, 2010		23,738	
General Fund with Additional Mayor's Court Costs:				Bank Balance at May 31, 2011		\$ 26,875	
General Fund Mayor's Court Cash Receipts (page 4)		99,452					
Salary & Benefits- Mayor Court Clerk & Court Security		(15,656)					
Legal Services		(15,000)					
Magistrate		(6,398)					
Court Jail Fees		(2,723)					
Miscellaneous		(3,357)					
Net Profit (Loss) From Operations with							
Additional Mayor's Court Costs		\$ 56,318					

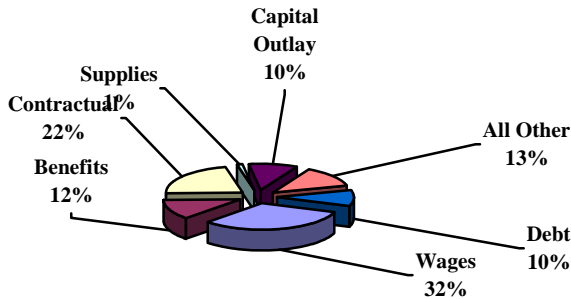
MAYOR'S COURT OPERATIONS ANALYSIS

Through the month ending May 31, 2011, the Mayor's Court had revenues in excess of expenditures by \$3,137. 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 \$56,318 through May 31, 2011. The Mayor's Court bank account had cash and cash equivalents on hand of \$26,875 for the year to date ended May 31, 2011.

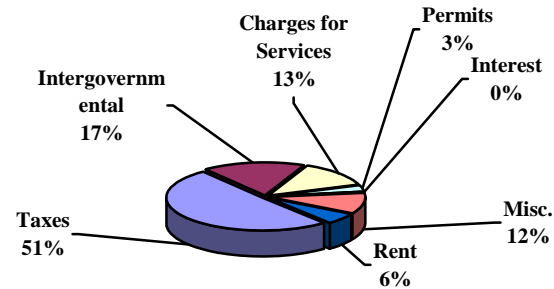
CITY OF PATASKALA FUND BALANCE STATUS REPORT

Fund	Balance at 12/31/10	YTD Receipts	% Received Vs. Budget	YTD Expenditures	% Spent Vs. Budget	Balance at 05/31/11	Outstanding Encumbrances	Unencumbered 05/31/11
General (A1)	\$ 1,241,076	\$ 775,310	47.23%	\$ 709,656	25.05%	\$ 1,306,730	\$ 151,785	\$ 1,154,945
Street Fund (B1)	531,120	596,395	45.51%	342,435	18.60%	785,080	115,409	669,671
State Highway (B2)	89,028	20,397	42.27%	42,541	30.99%	66,884	6,806	60,078
Permissive License Tax (B8)	447,595	107,122	31.41%	80,561	10.22%	474,156	61,655	412,501
Street Levy (B9)	-	1,715	5.64%	-	0.00%	1,715	-	1,715
Recreation (B10)	6,921	19,951	137.59%	11,254	49.85%	15,618	8,085	7,533
Park Use (B11)	93,814	6,329	42.19%	11,037	10.14%	89,106	59,925	29,181
Police Levy (B13)	1,104,970	1,015,548	92.89%	561,658	25.55%	1,558,860	88,773	1,470,087
Immobilization (B14)	6,022	1,610	268.33%	-	0.00%	7,632	-	7,632
Court Computer (B17)	12,836	7,307	104.39%	2,128	10.73%	18,015	-	18,015
Alcohol Enforcement (B18)	5,371	-	0.00%	-	0.00%	5,371	-	5,371
Law Enforcement Trust (B19)	263	655	218.33%	563	100.00%	355	-	355
Mobile Park Trust Fund (B20)	4,387	-	0.00%	-	0.00%	4,387	-	4,387
CHIP Fund (B32)	-	8,313	1.96%	8,313	1.96%	-	-	-
S.R. 310 TIF (B36)	-	1,037,294	100.00%	728	2.99%	1,036,566	-	1,036,566
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%	3,123	1.50%	200,463	-	200,463
Issue II (C2)	-	83,696	20.92%	83,696	20.92%	-	-	-
Courter Bridge 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%	6,098	15.25%	-	-	-
Street Bond (D2)	30,067	-	0.00%	-	0.00%	30,067	-	30,067
Water Fund (E1)	630,243	417,166	37.92%	408,724	23.62%	638,685	150,524	488,161
Sewer Fund (E2)	1,509,106	688,213	43.32%	647,518	20.90%	1,549,801	308,250	1,241,551
Water Cap Improv. Fund (E5)	-	159,329	11.63%	43,487	3.17%	115,842	-	115,842
Sewer Cap Improv. Fund (E6)	-	152,617	18.73%	20,410	2.50%	132,207	-	132,207
Water Debt Service Fund (E12)	171,627	556	0.11%	216,559	31.43%	(44,376)	1,560	(45,936)
Sewer Debt Service Fund (E13)	-	118,399	100.81%	21,579	18.37%	96,820	95,871	949
WWTP Phase II Fund (E15)	-	265,715	7.93%	265,715	363.85%	-	-	-
Totals	\$ 6,091,385	\$ 5,496,023	42.93%	\$ 3,487,999	18.12%	\$ 8,099,409	\$ 1,048,853	\$ 7,050,556

General Fund Expenditures



General Fund Revenues



CITY OF PATASKALA
SUMMARY OF 2011 LONG-TERM DEBT OBLIGATIONS

	Fund	Balance at 01/01/11	Loan Proceeds	Principal Payments	Balance at 05/31/11	Interest Payments
Municipal Building Notes (General Fund)	General	\$ 751,417	\$ -	\$ (70,000)	\$ 681,417	\$ -
OPWC Loans - Refugee Road	Permissive	56,642	-	(3,236)	53,406	-
OPWC Loans - Headley Mill	Permissive	19,893	-	(7,310)	12,583	-
Courter Road Bridge Loan	Permissive	150,000	-	-	150,000	-
Summit Road Engineering Loan	Permissive	45,000	-	-	45,000	-
Summit Road SIB Loan	Permissive	-	-	-	-	-
Total Governmental Activities LT Debt		\$ 1,022,952	\$ -	\$ (80,546)	\$ 942,406	\$ -

	Fund	Balance at 01/01/11	Loan Proceeds	Principal Payments	Balance at 05/31/11	Interest Payments
General Obligation Bonds	Sewer Debt Service	\$ 515,000	\$ -	\$ -	\$ 515,000	\$ 15,925
OWDA Loan - SCADA	Sewer Debt Service	48,320	-	(1,032)	47,288	872
OWDA Loan - OAKS Planning	Sewer Debt Service	72,276	1,046	(3,750)	69,572	-
OWDA Loan - WWTP Phase I & II	Sewer Debt Service	-	642,153	-	642,153	-
Total Sewer Fund LT Debt		\$ 635,596	\$ 643,199	\$ (4,782)	\$ 1,274,013	\$ 16,797

	Fund	Balance at 01/01/11	Loan Proceeds	Principal Payments	Balance at 05/31/11	Interest Payments
General Obligation Bonds - WTP #1	Water Debt Service	\$ 6,320,000	\$ -	\$ -	\$ 6,320,000	\$ 149,381
OWDA Loan - #1820	Water Debt Service	62,804	-	(62,804)	-	4,374
Total Water Fund LT Debt		\$ 6,382,804	\$ -	\$ (62,804)	\$ 6,320,000	\$ 153,755
Total Business-Type LT Debt		\$ 7,018,400	\$ 643,199	\$ (67,586)	\$ 7,594,013	\$ 170,552
Total Outstanding Debt - All City Funds		\$ 8,041,352	\$ 643,199	\$ (148,132)	\$ 8,536,419	\$ 170,552

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.

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Fund Number	Fund Name	Description
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.

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Fund Number	Fund Name	Description
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.