



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

***PREPARED BY THE FINANCE DEPARTMENT***

# CITY OF PATASKALA MONTHLY FINANCIAL REPORT

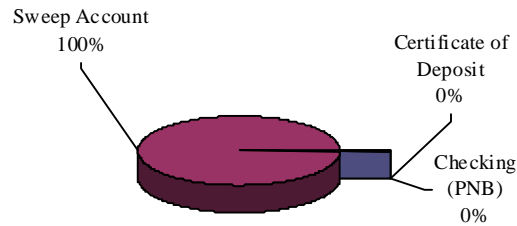
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# CITY DEPOSITS AND INVESTMENTS

## 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%	3,093,559	378	3,022	3,000
Insurance Account	N/A	0	0	0	0
Sweep Account – Ins.	0.10%	13,681	1	4	25
Sweep Account	0.51%	5,818,329	730	5,591	3,000
Certificates of Deposit	1.00%	4,387	0	0	25
<b>Totals</b>		<u>\$8,929,956</u>	<u>\$1,109</u>	<u>\$8,617</u>	<u>\$6,050</u>

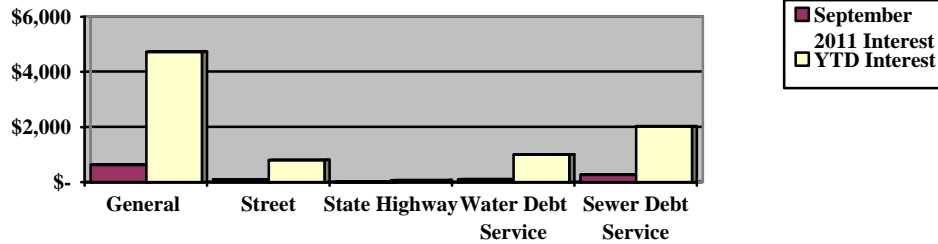
To improve cash management, cash received by the City is pooled and invested. Individual fund integrity is maintained through City records. The City’s investments are pooled amongst all funds with the exception of the certificate of deposit which were purchased with Mobile Park Trust Fund monies. All 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 (B 1)	Highway (B2)	Water Debt Service (E 12)	Sewer Debt Service (E 13)
September 2011 Interest	\$ 625	\$ 99	\$ 7	\$ 107	\$ 271
YTD Interest	4,721	803	72	996	2,026

Investment earnings for the month of September 2011 totaled \$1,109 in comparison to September 2010 interest earnings of \$816. Investment income is higher based on the more funds to invest although interest rates remain consistent with prior years.

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	8,911,888	0	8,911,888	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 September 30, 2011 and 2010**

	<u>YTD Ended September 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended September 2010</u>
<b>Revenues:</b>				
Real Estate Taxes	\$814,710	\$972,575	83.77%	\$850,980
Personal Property Taxes	0	0	0.00%	74
Rollback & Homestead	120,218	146,416	82.11%	141,781
Local Government	64,755	87,325	74.15%	61,499
Estate Taxes	82,208	20,000	411.04%	155,562
Permits	60,024	59,910	100.19%	69,546
Mayor's Court	166,743	105,000	158.80%	81,409
Interest	4,721	3,500	134.89%	2,935
Rent	77,530	87,192	88.92%	88,282
Miscellaneous	121,131	159,600	75.90%	134,716
<b>Total Revenues</b>	<b>1,512,040</b>	<b>1,641,518</b>	<b>92.11%</b>	<b>1,586,784</b>
<b><u>Expenses</u></b>				
<b>Salaries and Wages:</b>				
Police	51,415	74,251	69.24%	50,142
Zoning	111,019	161,374	68.80%	103,715
Mayor,Court Security and Clerk	39,052	52,638	74.19%	36,827
Administrator & Public Serv. Dir.	39,362	57,582	68.36%	38,603
Law Director	91,093	121,740	74.83%	92,116
Council and Clerk	38,458	53,860	71.40%	37,205
Finance Director & Mgr.	55,130	76,588	71.98%	55,456
Parks/Personnel Board/L&B	288	3,801	7.58%	98
<b>Retirement and Insurance</b>				
Police	25,474	34,976	72.83%	22,584
Zoning	54,057	76,599	70.57%	50,251
Mayor,Court Security and Clerk	11,680	15,717	74.31%	11,057
Administrator & Public Serv. Dir.	15,274	21,399	71.38%	14,555
Law Director	17,220	21,964	78.40%	17,062
Council and Clerk	9,226	11,898	77.54%	9,127
Finance Director & Mgr.	14,291	19,391	73.70%	14,032
Parks/Personnel Board/L&B	305	716	42.60%	116
Street Lighting	36,812	50,000	73.62%	35,454
Health Department	60,486	60,486	100.00%	59,300
Office Supplies	18,209	49,600	36.71%	21,150
Vehicle & Building Repairs	12,535	82,355	15.22%	22,243
Contractual Services	49,080	133,950	36.64%	37,160
Utility - Electric	16,715	29,766	56.15%	18,281
Telephone	4,176	26,666	15.66%	5,947
Utility - Gas	3,394	11,668	29.09%	3,035
Cleaning	13,417	21,000	63.89%	13,432
Building Debt Payment	70,000	159,471	43.90%	0
Auditor Fees	17,415	32,000	54.42%	24,803
Legal Services	27,000	47,000	57.45%	27,000

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

Magistrate	11,750	17,000	69.12%	10,694
Liability Insurance	24,721	26,800	92.24%	23,552
Miscellaneous	74,629	203,021	36.76%	55,183
Contingency	0	516,057	0.00%	0
Capital Improvements	93,202	571,533	16.31%	18,943
Transfers Out	39,727	39,727	100.00%	0
	<hr/>	<hr/>		<hr/>
<b>Total Expenditures</b>	<b>1,146,612</b>	<b>2,882,594</b>	<b>39.78%</b>	<b>929,123</b>
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Excess of Revenues Over(Under)				
Expenditures	365,428	(1,241,076)	1	657,661
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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 09/30/11 & 09/30/10	1,606,504	0	0.00%	1,568,217
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**GENERAL FUND ANALYSIS**

The General Fund avoided a deficit spending situation with revenues exceeding expenditures by \$365,428 through September 30, 2011.

**Expenditures:** Expenditures were \$217,489 higher as compared to September 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;
- Debt Payment – City prepaid \$70,000 building loan principal in an effort to reduce interest costs;
- Capital Improvements – increase \$74,259 based on Town Hall and Municipal Building improvements.
- Transfers Out – increase of \$39,727 based on Council budgeted transfers to the Park Fund (\$10,000), Sesquicentennial Fund (\$250) and Park Use Fund (\$29,477).

**Revenues:** Revenues decreased \$74,744 from the same period September 2010 which is primarily attributed to decrease in real estate tax and estate tax revenues offset by increase in Mayor’s Court collections and Estate tax collections.

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

	<u>YTD Ended September 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended September 2010</u>
<b>Revenues:</b>				
Real Estate Taxes	\$0	\$0	0.00%	\$1,357,757
Immobilization Fees	455	500	91.00%	127
Rollback & Homestead	3,430	5,000	68.60%	225,149
Income Taxes	1,890,980	2,229,000	84.84%	51,249
Mayor's Court Fines	0	5,500	0.00%	0
Miscellaneous	17,916	10,000	179.16%	23,818
<b>Total Revenues</b>	<u>1,912,781</u>	<u>2,250,000</u>	<u>85.01%</u>	<u>1,658,100</u>
<b>Expenses</b>				
Salaries & Wages	534,121	774,904	68.93%	475,455
Retirement & Insurance	264,544	417,661	63.34%	319,907
Contractual Services	3,322	12,900	25.75%	1,146
Supplies	18,851	32,800	57.47%	9,679
Lab, Legal Fees & Examinations	5,675	20,700	27.42%	4,897
Evidence Storage	990	2,000	49.50%	990
Officer Tuition	1,919	6,000	31.98%	2,000
Task Force	0	0	0.00%	0
Phones, Pagers, Internet	16,154	30,700	52.62%	17,730
Travel & Investigation	1,361	14,000	9.72%	0
County Auditor/Audit Fees	3,036	3,100	97.94%	24,076
Fuel	50,180	100,000	50.18%	33,517
Publications/Membership	1,443	2,500	57.72%	144
Uniforms & Related Equip.	9,081	28,000	32.43%	4,409
Vehicle Maintenance & Repairs	40,851	123,000	33.21%	11,564
Capital Improvements/Purchases	1,424	40,000	3.56%	13,599
Miscellaneous	7,830	18,483	42.36%	6,776
Liability Insurance	18,383	22,000	83.56%	17,815
Payroll Processing Fees	2,393	4,500	53.18%	2,153
Electric	4,655	10,000	46.55%	6,493
Columbia Gas	3,985	10,000	39.85%	4,812
ADT Security	674	1,400	48.14%	984
Police Car Lease	0	0	0.00%	182,803
RITA Collection Fees	76,652	80,000	95.82%	1,537
Contingency	0	1,600,322	0.00%	0
<b>Total Expenditures</b>	<u>1,067,524</u>	<u>3,354,970</u>	<u>31.82%</u>	<u>1,142,486</u>
Excess of Revenues Over(Under)				
Expenditures	845,257	(1,104,970)	0	515,614
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 09/30/11 & 09/30/10	<u>1,950,227</u>	<u>0</u>	<u>0.00%</u>	<u>997,039</u>

**POLICE FUND ANALYSIS**

The Police Fund avoided a deficit spending situation with revenues exceeding expenditures by \$845,257.

**Expenditures:** Expenditures decreased \$74,962 from September 2010 which is attributed to the final vehicle lease payment in 2010 of \$182,803 and timing of payments for retirement.

**Revenues:** Revenues increased \$254,681 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 September 30, 2011 and 2010**

	<u>YTD Ended</u> <u>September 2011</u>	<u>Budget</u>	<u>YTD %</u> <u>Received/Expended</u>	<u>YTD Ended</u> <u>September 2010</u>
<b>Revenues:</b>				
Income Taxes	\$630,327	\$750,000	84.04%	\$17,083
Personal Property Taxes	0	0	0.00%	0
Rollback & Homestead	3,001	4,000	75.03%	18,853
Gas Tax	370,079	420,000	88.11%	375,463
Motor Vehicle Registration	102,068	130,000	78.51%	101,181
Grants	0	0	0.00%	0
Interest	803	700	100.00%	508
Loan Proceeds	0	0	0.00%	45,000
Miscellaneous	14,976	500	2995.20%	4,838
<b>Total Revenues</b>	<u>1,121,254</u>	<u>1,305,200</u>	<u>85.91%</u>	<u>562,926</u>
<b>Expenses</b>				
Salaries & Wages	227,709	349,685	65.12%	207,043
Retirement & Insurance	123,928	195,989	63.23%	83,707
Contractual Services	0	0	0.00%	1,205
Utility - Electric	1,747	7,000	24.96%	3,269
Utility - Gas	4,238	8,000	52.98%	3,295
Uniforms & Related Equip.	2,503	5,000	50.06%	4,579
Permits & Registrations	3,010	4,400	68.41%	3,010
Supplies	804	4,700	17.11%	8,827
Engineering Fees	45,372	117,000	38.78%	187,269
Phones	3,921	5,200	75.40%	2,779
Vehicle Fuel & Oil	22,094	35,000	63.13%	14,863
Vehicle Repairs	26,513	42,000	63.13%	6,573
Street Repair	82,168	179,840	45.69%	29,015
Miscellaneous	9,899	14,300	69.22%	10,907
Street Signs	14,036	26,000	53.98%	3,359
Gravel/Salt	35,327	46,000	76.80%	61,129
Tree/Roof Maintenance	2,310	11,033	20.94%	0
Capital Improvements	104,159	352,500	29.55%	32,258
Liability Insurance	8,485	8,485	100.00%	8,553
Street Light Repairs	9,210	12,500	73.68%	11,860
Contingency	0	379,188	0.00%	0
RITA Collection Fees	25,551	30,500	83.77%	512
Auditor Fees	1,452	2,000	72.60%	780
<b>Total Expenditures</b>	<u>754,436</u>	<u>1,836,320</u>	<u>93.54%</u>	<u>684,792</u>
Excess of Revenues Over(Under)				
Expenditures	366,818	(531,120)	0%	(121,866)
Fund Balance at 12/31/09 & 12/31/08	<u>531,120</u>	<u>531,120</u>	<u>0</u>	<u>616,943</u>
Fund Balance at 09/30/11 & 09/30/10	<u>897,938</u>	<u>0</u>	<u>0</u>	<u>495,077</u>

**STREET AND STREET LEVY FUND ANALYSIS**

The Street and Street Levy Funds avoided a deficit spending situation noting revenues exceeded expenditures by \$366,818 which is attributed to higher revenues in relation to increased expenditures from 2010.

**CITY OF PATASKALA**  
**MAYOR'S COURT NET PROFIT (LOSS) FROM OPERATIONS**  
**FOR THE YEAR TO DATE ENDED SEPTEMBER 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	\$169,241	\$57,163	\$0	\$107,175	\$0	\$2,510	(\$2,393)
Capital Recovery System Inc.	480	0	0	0	0	0	(480)
Treasurer of State	47,723	0	0	0	47,723	0	0
Court Computer	12,421	0	12,421	0	0	0	0
Refunds	587	0	0	0	0	0	(587)
Bank Charges	978	0	0	0	0	0	(978)
Unapplied Collections	0	0	0	0	0	4,341	4,341
<b>Total Mayor's Court</b>	<b>\$ 231,430</b>	<b>\$ 57,163</b>	<b>\$ 12,421</b>	<b>\$ 107,175</b>	<b>\$ 47,723</b>	<b>\$6,851</b>	<b>\$ (97)</b>
<b>Reconciliation of Mayor's Court Cash Receipts Paid to the</b>				<b>Bank Balance at December 31, 2010</b>		<u>23,738</u>	
<b>General Fund with Additional Mayor's Court Costs:</b>				<b>Bank Balance at September 30, 2011</b>		<u>\$ 23,641</u>	
General Fund Mayor's Court Cash Receipts (page 4)		166,743					
Salary & Benefits- Mayor Court Clerk & Court Security		(30,645)					
Legal Services		(27,000)					
Magistrate		(11,750)					
Court Jail Fees		(3,443)					
Miscellaneous		(4,848)					
<b>Net Profit (Loss) From Operations with</b>							
<b>Additional Mayor's Court Costs</b>		<u>\$ 89,057</u>					

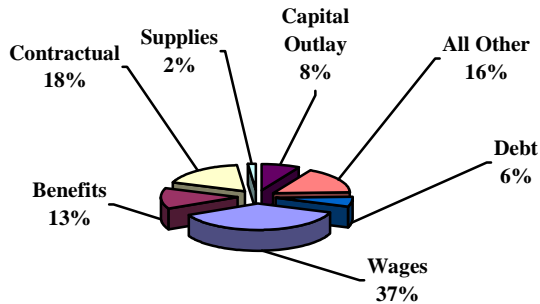
**MAYOR'S COURT OPERATIONS ANALYSIS**

Through the month ending September 30, 2011, the Mayor's Court had expenditures in excess of revenues by \$97. 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 \$89,057 through September 30, 2011. The Mayor's Court bank account had cash and cash equivalents on hand of \$23,641 for the year to date ended September 30, 2011.

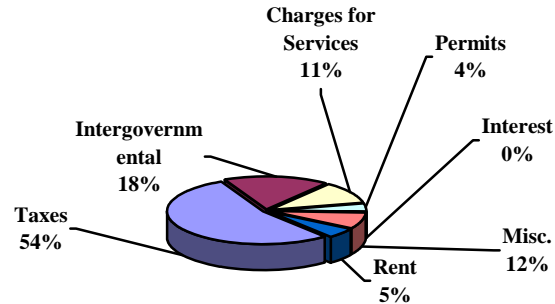
## CITY OF PATASKALA - FUND BALANCE STATUS REPORT

Fund	Balance at 12/31/10	YTD Receipts	% Received Vs. Budget	YTD Expenditures	% Spent Vs. Budget	Balance at 09/30/11	Outstanding Encumbrances	Unencumbered 09/30/11
General (A1)	\$ 1,241,076	\$ 1,512,041	92.11%	\$ 1,146,612	40.47%	\$ 1,606,505	\$ 98,943	\$ 1,507,562
Street Fund (B1)	531,120	1,118,252	85.34%	754,436	40.97%	894,936	172,860	722,076
State Highway (B2)	89,028	38,354	79.49%	57,577	41.94%	69,805	22,346	47,459
JEDD Income Tax (B5)	-	237	23.70%	-	0.00%	237	-	237
Permissive License Tax (B8)	447,595	353,907	103.79%	403,026	51.11%	398,476	37,298	361,178
Street Levy (B9)	-	3,001	9.87%	-	0.00%	3,001	-	3,001
Recreation (B10)	6,921	22,818	157.37%	17,274	76.52%	12,465	5,380	7,085
Park Use (B11)	93,814	40,006	266.71%	50,462	46.37%	83,358	31,513	51,845
Police Levy (B13)	1,104,970	1,912,780	85.01%	1,067,524	48.56%	1,950,226	95,785	1,854,441
Immobilization (B14)	6,022	2,015	335.83%	5,832	88.07%	2,205	-	2,205
Court Computer (B17)	12,836	12,421	177.44%	2,128	10.73%	23,129	-	23,129
Alcohol Enforcement (B18)	5,371	150	30.00%	-	0.00%	5,521	-	5,521
Law Enforcement Trust (B19)	263	1,037	345.67%	703	124.87%	597	-	597
Mobile Park Trust Fund (B20)	4,387	-	0.00%	-	0.00%	4,387	-	4,387
CHIP Fund (B32)	-	12,364	2.91%	16,306	3.84%	(3,942)	-	(3,942)
ODNR Trail (B34)	-	-	0.00%	-	0.00%	-	41,200	(41,200)
S.R. 310 TIF (B36)	-	529,424	100.00%	1,435	5.90%	527,989	-	527,989
Police K-9 Unit (B50)	1,603	750	75.00%	848	52.90%	1,505	-	1,505
Sesquential Fund (B60)	358	250	100.00%	198	32.57%	410	102	308
Construction Accounts (B70)	198,048	8,038	80.38%	8,415	4.04%	197,671	-	197,671
Issue II (C2)	-	284,454	71.11%	284,454	71.11%	-	-	-
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)	-	8,800	22.00%	8,800	22.00%	-	-	-
Street Bond (D2)	30,067	-	0.00%	-	0.00%	30,067	-	30,067
Water Fund (E1)	630,243	850,493	77.31%	1,218,532	70.42%	262,204	148,197	114,007
Sewer Fund (E2)	1,509,106	1,451,383	91.35%	1,012,668	32.69%	1,947,821	216,600	1,731,221
Water Cap Improv. Fund (E5)	-	220,017	16.06%	50,008	3.65%	170,009	23,449	146,560
Sewer Cap Improv. Fund (E6)	-	225,190	27.63%	61,848	7.59%	163,342	10,061	153,281
Water Debt Service Fund (E12)	171,627	518,496	100.19%	216,559	31.43%	473,564	1,560	472,004
Sewer Debt Service Fund (E13)	-	669,476	570.01%	571,579	486.66%	97,897	95,870	2,027
WWTP Phase II Fund (E15)	-	1,920,428	57.29%	1,941,858	2659.02%	(21,430)	-	(21,430)
<b>Totals</b>	<b>\$ 6,091,385</b>	<b>\$ 11,716,582</b>	<b>91.52%</b>	<b>\$ 8,899,082</b>	<b>46.22%</b>	<b>\$ 8,908,885</b>	<b>\$ 1,001,164</b>	<b>\$ 7,907,721</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 09/30/11</b>	<b>Interest Payments</b>
Municipal Building Notes (General Fund)	General	\$ 751,417	\$ -	\$ (70,000)	\$ 681,417	\$ 7,225
OPWC Loans - Refugee Road	Permissive	56,642	-	(3,237)	53,405	-
OPWC Loans - Headley Mill	Permissive	19,893	-	(7,310)	12,583	-
Courter Road Bridge Loan	Permissive	150,000	-	(27,250)	122,750	-
Summit Road Engineering Loan	Permissive	45,000	-	(8,174)	36,826	2,166
Summit Road SIB Loan	Permissive	-	167,829	-	167,829	-
<b>Total Governmental Activities LT Debt</b>		<b>\$ 1,022,952</b>	<b>\$ 167,829</b>	<b>\$ (115,971)</b>	<b>\$ 1,074,810</b>	<b>\$ 9,391</b>
	<b>Fund</b>	<b>Balance at 01/01/11</b>	<b>Loan Proceeds</b>	<b>Principal Payments</b>	<b>Balance at 09/30/11</b>	<b>Interest Payments</b>
General Obligation Bonds	Sewer Debt Service	\$ 520,000	\$ 550,000	\$ (520,000)	\$ 550,000	\$ 45,925
OWDA Loan - SCADA	Sewer Debt Service	48,320	-	(1,032)	47,288	872
OWDA Loan - OAKS	Sewer Debt Service	72,276	30,123	(3,750)	98,649	-
OWDA Loan - WWTP Phase I & II	Sewer Debt Service	-	2,639,938	-	2,639,938	-
<b>Total Sewer Fund LT Debt</b>		<b>\$ 640,596</b>	<b>\$ 3,220,061</b>	<b>\$ (524,782)</b>	<b>\$ 3,335,875</b>	<b>\$ 46,797</b>
	<b>Fund</b>	<b>Balance at 01/01/11</b>	<b>Loan Proceeds</b>	<b>Principal Payments</b>	<b>Balance at 09/30/11</b>	<b>Interest Payments</b>
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
<b>Total Water Fund LT Debt</b>		<b>\$ 6,382,804</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,382,804</b>	<b>\$ 153,755</b>
<b>Total Business-Type LT Debt</b>		<b>\$ 7,023,400</b>	<b>\$ 3,220,061</b>	<b>\$ -</b>	<b>\$ 9,815,862</b>	<b>\$ 200,552</b>
<b>Total Outstanding Debt - All City Funds</b>		<b>\$ 8,046,352</b>	<b>\$ 3,387,890</b>	<b>\$ (115,971)</b>	<b>\$ 10,722,843</b>	<b>\$ 209,943</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.