

Fund	Name	Description	Who Sets Charges/ Fees	Who Directs the Usage or Expending of Assets	Does the City have discretion on how resources are allocated	Custodial	Reclassify To	Reason	Budget Adj for 2021	Other Notes
820	Special Assessment Fund	Related to PACE Financing. Non-governmental entity requests a special assessment on property for energy efficiency improvements. City receives special assessment from County and passes through to financial institution for debt retirement.	County	ORC	No	Yes	N/A	City is acting as pass through for third party debt.	No	
835	Senior Escrow	Receives payment from craft sales that are used for craft supplies	Those making the crafts. No City Involvement.	Those making the crafts donate the proceeds to childrens	No	Yes	N/A	City is pass through for senior center craft program.	No	Need agreement in place. Parks & Recreation will coordinate once the Center is open again.
836	Park Deposit	Receives rental deposits returned to renter upon determination by City there are no damages or excessive cleaning required	Parks Department	Parks upon inspecting the rental area	Yes	No	GF	No external restrictions re-categorize as GF.	Leave as 838 adopt budget roll into GF. Will work on a liability account for deposits moving into 2022.	This fund will be eliminated in the future and replaced with a GF Liability account to hold the funds until distribution to the renter or City as appropriate.
837	Vets Memorial	Receives donations for the Veteran's Memorial located in Friendship Park	Veterans Committee sets prices and receives donations and brings to City as fiscal agent.	Veterans committee directs no City input	Solely from committee	Yes	N/A	Fiscal agent relationship	No	Need agreement in place. Parks & Recreation will coordinate.
838	Recreation Scholarship	Receives funding from Parks Foundation for camp scholarships	Make a request to the foundation for specific amount and they vote on actual amount to provide.	City directs based on how the foundation approves for each activity.	City does have discretion they receive application and decide on the award.	No	SR	Foundation restricts by activity	Yes	This fund will be eliminated in the future and replaced with a GF Liability account to hold the funds until scholarships are awarded. This will avoid recognition of the revenue twice.
840	Insurance Demo	Receives distribution of fire insurance proceeds under ORC 3929.86.	ORC	City once structure is verified as removed or safe for occupation by the township Fire Department and City Bldg. Inspector.	Yes, in accordance with ORC	No	SR	Use is restricted by ORC	No, can consider custodial for cash and budget.	No change in accounting system just reclass for GAAP.
850	Refuse Escrow	Receives payments from residents for trash and recycle services	Public Service	Public Service	Yes	No	EF	Part of the utility billing process and should be reported along with other utility payments.	No, already has a budget.	No changes except reclassification
860	Developer Escrow	Receives deposits from developers to pay for various inspection services. Balance, if any, is returned at end of project.	Public Service	Public Service	Yes - under City Code Section 136.02	No	GF	No external restrictions.	Will require a 2021 budget.	No need to change account structure just roll into GF for GAAP.
Mayor's Court	Mayor's Court	Receives fines for various violations	City and other Government Entities	City portion is City. Pass through for amounts collected for others.	Only City portion	Split	GF, SR & Custodial	Portions collected for City reported in appropriate GF or SR fund. Amounts collected on behalf of others stay custodial.	No, already have a budget for City portion	For GAAP need to report anything not yet distributed for GF and SR fund to appropriate fund rather than as receivable and payable. Only item in custodial is amounts collected on behalf of others and not distributed.