



**CITY OF PATASKALA  
MONTHLY FINANCIAL REPORT  
FOR THE YEAR TO DATE NOVEMBER 30, 2010**

***PREPARED BY THE FINANCE DEPARTMENT***

**CITY OF PATASKALA  
MONTHLY FINANCIAL REPORT**

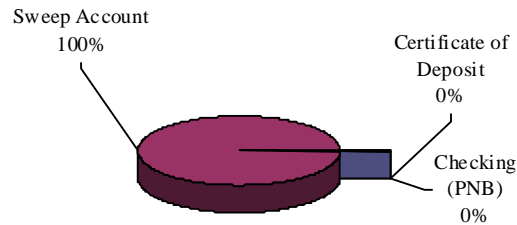
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# CITY DEPOSITS AND INVESTMENTS

## A. City Investments by Category

**Investments by Category**



<b>Investment Type</b>	<b>Interest Rate</b>	<b>Amount Invested</b>	<b>Monthly Interest</b>	<b>Year to Date Interest</b>	<b>Projected Interest at 12/31/10</b>
Checking Account (Park National Bank)	N/A	\$30,137	\$0	\$0	\$0
Checking Account-W/S (Park National Bank)	N/A	0	0	0	0
Sweep Account – W/S	0.51%	2,558,672	355	4,414	6,000
Insurance Account	N/A	0	0	0	0
Sweep Account – Ins.	0.10%	14,366	1	13	600
Sweep Account	0.51%	3,895,372	530	4,542	5,000
Certificates of Deposit	1.00%	4,343	0	19	100
<b>Totals</b>		<u>\$6,502,890</u>	<u>\$886</u>	<u>\$8,988</u>	<u>\$11,700</u>

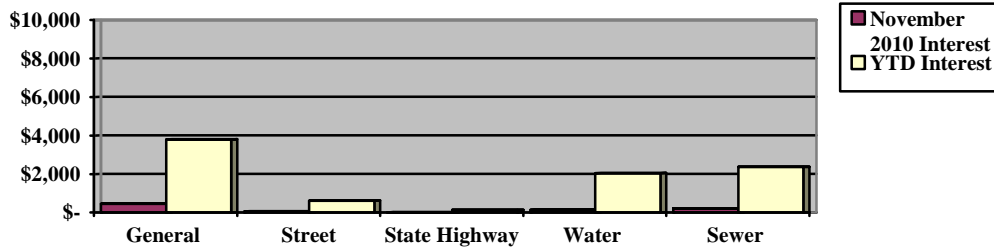
To improve cash management, cash received by the City is pooled and invested. Individual fund integrity is maintained through City records. The City's investments are pooled amongst all funds with the exception of the certificate of deposit which were purchased with Mobile Park Trust Fund monies. All 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 (E1)	Sewer (E2)
November 2010 Interest	\$ 452	\$ 65	\$ 14	\$ 137	\$ 218
YTD Interest	3,804	617	136	2,045	2,369

Investment earnings for the month of November 2010 totaled \$886 in comparison to November 2009 interest earnings of \$2,339. 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	\$30,137	\$250,000	\$0	\$219,863
Park National Bank	Sweep	6,468,410	0	6,468,410	0
Park National Bank	CD	4,343	4,343	0	0

**CITY OF PATASKALA GENERAL FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Years to Date Ended November 30, 2010 and 2009**

	<u>YTD Ended November 2010</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended November 2009</u>
<b>Revenues:</b>				
Real Estate Taxes	\$855,842	\$905,000	94.57%	\$874,300
Personal Property Taxes	74	0	0.00%	0
Rollback & Homestead	150,815	131,892	114.35%	122,727
Local Government	75,839	87,325	86.85%	76,190
Estate Taxes	155,562	10,300	1510.31%	53,689
Permits	78,259	65,770	118.99%	72,855
Mayor's Court	117,284	93,500	125.44%	123,578
Interest	3,804	12,100	31.44%	11,270
Rent	114,207	105,000	108.77%	96,010
Miscellaneous	179,009	172,290	103.90%	183,220
<b>Total Revenues</b>	<b>1,730,695</b>	<b>1,583,177</b>	<b>109.32%</b>	<b>1,613,839</b>
<b><u>Expenses</u></b>				
<b>Salaries and Wages:</b>				
Police	60,373	68,206	88.52%	71,321
Zoning	124,509	147,908	84.18%	131,457
Mayor,Court Security and Clerk	44,633	47,379	94.20%	41,905
Administrator & Public Serv. Dir.	46,426	52,402	88.60%	47,467
Law Director	111,362	121,740	0.00%	0
Council and Clerk	45,228	49,879	90.68%	44,838
Finance Director & Mgr.	66,727	75,768	88.07%	68,518
Parks/Personnel Board/L&B	98	4,643	2.11%	38
<b>Retirement and Insurance</b>				
Police	25,423	29,244	86.93%	24,947
Zoning	62,497	77,319	80.83%	62,479
Mayor,Court Security and Clerk	13,234	14,462	91.51%	11,033
Administrator & Public Serv. Dir.	17,811	19,461	91.52%	15,302
Law Director	18,463	19,492	0.00%	0
Council and Clerk	10,240	10,593	96.67%	9,816
Finance Director & Mgr.	17,133	19,284	88.85%	15,455
Parks/Personnel Board/L&B	244	750	32.53%	99
Street Lighting	44,396	50,000	88.79%	43,458
Health Department	59,300	59,300	100.00%	57,500
Office Supplies	27,882	30,875	90.31%	23,202
Vehicle & Building Repairs	24,527	36,750	66.74%	25,306
Contractual Services	45,069	93,009	48.46%	55,543
Utility - Electric	21,890	28,100	77.90%	21,080
Telephone	6,333	26,447	23.95%	19,452
Utility - Gas	3,348	10,000	33.48%	4,128
Cleaning	16,416	17,910	91.66%	16,416
Building Debt Payment	150,000	150,000	100.00%	0
Auditor Fees	26,956	31,000	86.95%	20,681
Legal Services	33,000	46,000	71.74%	172,600

**CITY OF PATASKALA GENERAL FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Years to Date Ended November 30, 2010 and 2009**  
**(Continued)**

Magistrate	15,006	17,000	88.27%	14,378
Liability Insurance	23,552	30,000	78.51%	40,400
Miscellaneous	64,086	115,270	55.60%	42,759
Contingency	0	486,542	0.00%	0
Capital Improvements	<u>57,988</u>	<u>507,000</u>	<u>11.44%</u>	<u>45,249</u>
<b>Total Expenditures</b>	<u>1,284,150</u>	<u>2,493,733</u>	<u>51.50%</u>	<u>1,146,827</u>
Excess of Revenues Over(Under)				
Expenditures	446,545	(910,556)	1	467,012
Fund Balance at 12/31/09 & 12/31/08	<u>910,556</u>	<u>910,556</u>	<u>0</u>	<u>534,918</u>
Fund Balance at 11/30/10 & 11/30/09	<u><u>1,357,101</u></u>	<u><u>0</u></u>	<u><u>0.00%</u></u>	<u><u>1,001,930</u></u>

**GENERAL FUND ANALYSIS**

The General Fund avoided a deficit spending situation with revenues exceeding expenditures by \$446,545 through November 30, 2010.

**Expenditures:** Expenditures were \$137,323 higher as compared to November 30, 2009. Expenditure line items which increased 50% from the same period 2009 include the Law Director Wages and benefits (increase of \$111,362 and \$18,463, respectively, noting this was included in legal services in 2009). Building debt payment increased \$150,000 based on the timing of this debt payment and miscellaneous expenses increased \$21,327 based on unexpected lands and building maintenance costs incurred.

**Revenues:** Revenues increased \$116,856 from the same period November 2009 which is primarily attributed to increases in real estate taxes, rollback and homestead, estate taxes, rental and planning and zoning permit revenues.

**CITY OF PATASKALA POLICE LEVY FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Years to Date Ended November 30, 2010 and 2009**

	<u>YTD Ended November 2010</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended November 2009</u>
<b>Revenues:</b>				
Real Estate Taxes	\$1,365,672	\$1,550,000	88.11%	\$1,390,753
Personal Property Taxes	127	0	0.00%	0
Rollback & Homestead	241,218	171,805	140.40%	189,808
Income Taxes	288,774	0	0.00%	0
Mayor's Court Fines	1,601	0	100.00%	0
Miscellaneous	24,368	21,195	114.97%	24,047
<b>Total Revenues</b>	<u>1,921,760</u>	<u>1,743,000</u>	<u>110.26%</u>	<u>1,604,608</u>
<b>Expenses</b>				
Salaries & Wages	579,439	679,691	85.25%	712,607
Retirement & Insurance	348,455	395,678	88.07%	303,353
Contractual Services	1,182	12,000	9.85%	3,886
Supplies/Computer Equip.	14,216	27,937	50.89%	16,696
Lab, Legal Fees & Examinations	5,638	11,920	47.30%	6,819
Evidence Storage	1,235	1,732	71.30%	1,210
Officer Tuition	2,000	6,000	33.33%	3,740
Task Force	0	0	0.00%	2,500
Phones, Pagers, Internet	21,219	29,911	70.94%	19,063
Travel & Investigation	755	6,050	0.00%	388
County Auditor/Audit Fees	25,073	36,200	0.00%	26,801
Fuel	43,580	50,000	87.16%	36,947
Publications/Membership	739	1,800	41.06%	583
Uniforms & Related Equip.	4,409	28,000	15.75%	16,896
Vehicle Maintenance & Repairs	16,015	41,875	38.24%	21,241
Capital Improvements/Purchases	15,118	16,559	91.30%	6,668
Miscellaneous	7,101	29,524	24.05%	13,637
Liability Insurance	17,815	18,000	98.97%	19,145
Payroll Processing Fees	2,543	3,615	70.35%	2,578
Electric	7,706	9,000	85.62%	6,711
Columbia Gas	5,083	12,000	42.36%	6,790
ADT Security	984	1,386	71.00%	639
Police Car Lease	182,803	182,803	100.00%	95,817
RITA Collection Fees	8,663	10,000	86.63%	0
Contingency	0	612,744	0	0
<b>Total Expenditures</b>	<u>1,311,771</u>	<u>2,224,425</u>	<u>58.97%</u>	<u>1,324,715</u>
Excess of Revenues Over(Under)				
Expenditures	609,989	(481,425)	0	279,893
Fund Balance at 12/31/09 & 12/31/08	<u>481,425</u>	<u>481,425</u>	<u>0</u>	<u>270,162</u>
Fund Balance at 11/30/10 & 11/30/09	<u>1,091,414</u>	<u>0</u>	<u>0.00%</u>	<u>550,055</u>

**POLICE LEVY FUND ANALYSIS**

The Police Levy Fund avoided a deficit spending situation with revenues exceeding expenditures by \$609,989.

**Expenditures:** Expenditures increased \$12,944 from November 2009 which is attributed to the former police chief's retirement incentive paid which is reflected in the benefits line item and also the retirement of the police vehicle lease.

**Revenues:** Revenues increased \$317,152 which is attributed to higher rollback and homestead, allocation of income taxes and the City receiving sale of police vehicles of \$18,000.

**CITY OF PATASKALA**  
**STREET AND STREET LEVY FUNDS**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Years to Date Ended November 30, 2010 and 2009**

	<u>YTD Ended November 2010</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended November 2009</u>
<b>Revenues:</b>				
Income Taxes	\$96,258	\$0	0.00%	\$0
Rollback & Homestead	29,954	29,902	100.17%	29,187
Gas Tax	463,862	405,000	114.53%	447,788
Motor Vehicle Registration	118,820	142,000	83.68%	121,066
Grants	0	250,000	0.00%	0
Interest	617	0	100.00%	3,430
Miscellaneous	5,298	5,500	96.33%	40,453
<b>Total Revenues</b>	<b>714,809</b>	<b>832,402</b>	<b>85.87%</b>	<b>641,924</b>
<b>Expenses</b>				
Salaries & Wages	242,929	269,055	90.29%	219,874
Retirement & Insurance	102,848	147,295	69.82%	100,224
Contractual Services	1,433	4,494	31.89%	3,313
Utility - Electric	3,547	5,000	70.94%	4,070
Utility - Gas	3,636	8,500	42.78%	4,335
Uniforms & Related Equip.	5,186	7,000	74.09%	7,032
Permits & Registrations	3,010	5,000	60.20%	3,600
Supplies	18,826	36,000	52.29%	308
Engineering Fees	217,090	258,410	84.01%	173,604
Phones	3,107	5,000	62.14%	3,272
Vehicle Fuel & Oil	15,837	28,500	55.57%	10,723
Vehicle Repairs	15,695	30,277	51.84%	22,593
Street Repair	39,519	107,693	36.70%	20,008
Miscellaneous	8,650	17,941	48.21%	47,186
Street Signs	3,359	10,000	33.59%	5,738
Gravel/Salt	61,129	103,180	59.25%	19,133
Tree/Roof Maintenance	4,270	15,000	28.47%	1,195
Capital Improvements	32,258	350,000	9.22%	0
Liability Insurance	8,553	14,000	61.09%	8,025
Street Light Repairs	16,914	20,000	84.57%	0
RITA Collection Fees	2,888	3,000	96.27%	0
Auditor Fees	780	4,000	0.00%	2,850
<b>Total Expenditures</b>	<b>811,464</b>	<b>1,449,345</b>	<b>55.99%</b>	<b>657,083</b>
Excess of Revenues Over(Under)				
Expenditures	(96,655)	(616,943)	0	(15,159)
Fund Balance at 12/31/09 & 12/31/08	616,943	616,943	0	630,859
Fund Balance at 11/30/10 & 11/30/09	520,288	0	0	615,700

**STREET AND STREET LEVY FUND ANALYSIS**

The Street and Street Levy Funds incurred a deficit spending situation noting that expenditures exceeded revenues by (\$96,655). The Street Fund (B1) and Street Levy (B9) Funds had cash balances of \$508,906 and \$11,382 as of November 30, 2010. Increased expenditures associated with engineering fees, street light repairs, salt, and street repairs.

**CITY OF PATASKALA**  
**MAYOR'S COURT NET PROFIT (LOSS) FROM OPERATIONS**  
**FOR THE YEAR TO DATE ENDED NOVEMBER 30, 2010**

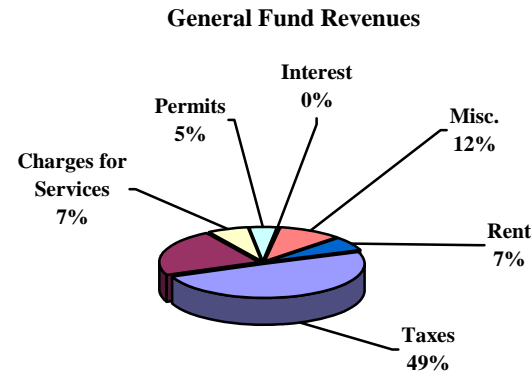
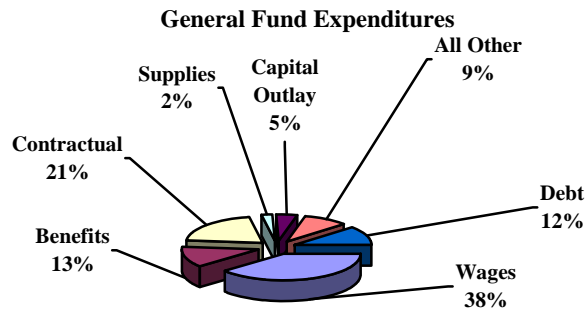
	Court Revenues					Net Profit (Loss) From Operations	
	Expenditures	YTD Court Costs	YTD Computer Fund	YTD Fines	YTD State of Ohio		YTD Miscellaneous
<b>Expenditures:</b>							
City of Pataskala	\$114,363	\$32,054	\$0	\$85,230	\$0	\$4,650	\$7,571
Capital Recovery System Inc.	516	0	0	0	0	0	(516)
Treasurer of State	7,479	0	0	0	7,479	0	0
Court Computer	9,253	0	9,253	0	0	0	0
Refunds	100	0	0	0	0	0	(100)
Bank Charges	0	0	0	0	0	0	0
Unapplied Collections	0	0	0	0	0	1,839	1,839
<b>Total Mayor's Court</b>	<b>\$ 131,711</b>	<b>\$ 32,054</b>	<b>\$ 9,253</b>	<b>\$ 85,230</b>	<b>\$ 7,479</b>	<b>\$6,489</b>	<b>\$ 8,794</b>
<b>Reconciliation of Mayor's Court Cash Receipts Paid to the</b>				<b>Bank Balance at December 31, 2009</b>		<b>14,201</b>	
<b>General Fund with Additional Mayor's Court Costs:</b>				<b>Bank Balance at November 30, 2010</b>		<b>\$ 22,995</b>	
General Fund Mayor's Court Cash Receipts (page 4)		117,284					
Salary & Benefits- Mayor Court Clerk & Court Security		(33,105)					
Legal Services		(36,000)					
Magistrate		(15,006)					
Court Jail Fees		(1,992)					
Miscellaneous		(4,706)					
<b>Net Profit (Loss) From Operations with</b>							
<b>Additional Mayor's Court Costs</b>		<b>\$ 26,475</b>					

**MAYOR'S COURT OPERATIONS ANALYSIS**

Through the month ending November 30, 2010, the Mayor's Court had revenues in excess of expenditures by \$8,794. 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 \$26,475 through November 30, 2010. The Mayor's Court bank account had cash and cash equivalents on hand of \$22,995 for the year to date ended November 30, 2010.

## CITY OF PATASKALA FUND BALANCE STATUS REPORT

Fund	Balance at 12/31/09	YTD Receipts	% Received Vs. Budget	YTD Expenditures	% Spent Vs. Budget	Balance at 11/30/10	Outstanding Encumbrances	Unencumbered 11/30/10
General (A1)	\$ 910,556	\$ 1,730,695	109.32%	\$ 1,284,150	51.50%	\$ 1,357,101	\$ 32,217	\$ 1,324,884
Street Fund (B1)	558,509	684,855	85.39%	734,458	53.98%	508,906	59,384	449,522
State Highway (B2)	72,689	47,380	96.89%	22,938	18.87%	97,131	75	97,056
Permissive License Tax (B8)	327,394	444,047	66.91%	335,804	39.47%	435,637	76,604	359,033
Street Levy (B9)	58,434	29,954	98.53%	77,006	86.68%	11,382	-	11,382
Recreation (B10)	18,974	6,684	83.55%	14,419	53.46%	11,239	762	10,477
Park Use (B11)	80,635	17,418	116.12%	5,194	5.43%	92,859	-	92,859
Police Levy (B13)	481,425	1,921,761	110.26%	1,311,772	58.97%	1,091,414	22,324	1,069,090
Im mobilization (B14)	10,649	1,455	242.50%	6,082	54.07%	6,022	-	6,022
Court Computer (B17)	12,497	9,253	185.06%	10,103	57.74%	11,647	-	11,647
Alcohol Enforcement (B18)	5,611	575	115.00%	840	13.75%	5,346	-	5,346
Law Enforcement Trust (B19)	1,767	367	91.75%	1,896	87.49%	238	-	238
Mobile Park Trust Fund (B20)	4,325	63	157.50%	-	0.00%	4,388	-	4,388
FEMA	-	-	0.00%	-	0.00%	-	-	-
Police K-9 Unit (B50)	1,976	1,200	120.00%	1,323	53.43%	1,853	-	1,853
Sesquential Fund (B60)	733	285	28.50%	639	51.78%	379	45	334
Construction Accounts (B70)	194,037	9,490	47.45%	4,242	2.13%	199,285	-	199,285
Issue II (C2)	-	294,875	39.96%	294,875	39.96%	-	-	-
Courter Bridge Improv. (C3)	59	150,000	92.59%	150,000	92.56%	59	-	59
Municipal Building (C5)	11,333	-	0.00%	4,462	0.51%	6,871	-	6,871
CDBG (C4)	-	26,088	68.65%	26,088	68.65%	-	-	-
Street Bond (D2)	30,067	-	0.00%	-	0.00%	30,067	-	30,067
Water Fund (E1)	1,176,711	729,491	93.70%	1,259,741	64.43%	646,461	66,993	579,468
Sewer Fund (E2)	1,859,263	939,052	42.19%	1,280,503	31.34%	1,517,812	320,923	1,196,889
Water Debt Service (E12)	171,627	413,438	100.00%	413,438	70.67%	171,627	-	171,627
Wastewater Treatment (E14)	73,029	-	0.00%	73,029	100.00%	-	-	-
<b>Totals</b>	<b>\$ 6,062,300</b>	<b>\$ 7,458,426</b>	<b>58.26%</b>	<b>\$ 7,313,002</b>	<b>37.98%</b>	<b>\$ 6,207,724</b>	<b>\$ 579,327</b>	<b>\$ 5,628,397</b>



## CITY OF PATASKALA FUND DESCRIPTIONS

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 FUND DESCRIPTIONS

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.

## CITY OF PATASKALA FUND DESCRIPTIONS

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.