



**CITY OF PATASKALA
MONTHLY FINANCIAL REPORT
FOR THE YEAR TO DATE FEBRUARY 28, 2011**

PREPARED BY THE FINANCE DEPARTMENT

**CITY OF PATASKALA
MONTHLY FINANCIAL REPORT**

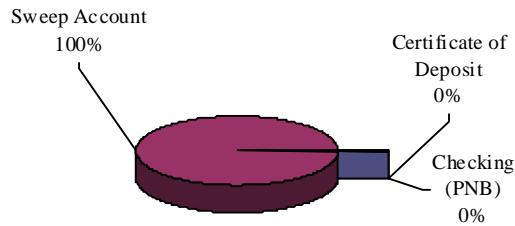
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CITY DEPOSITS AND INVESTMENTS

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%	2,315,370	266	562	3,000
Insurance Account	N/A	0	0	0	0
Sweep Account – Ins.	0.10%	13,071	1	1	25
Sweep Account	0.51%	3,788,742	436	920	3,000
Certificates of Deposit	1.00%	4,387	0	0	25
Totals		<u>\$6,121,517</u>	<u>\$703</u>	<u>\$782</u>	<u>\$6,050</u>

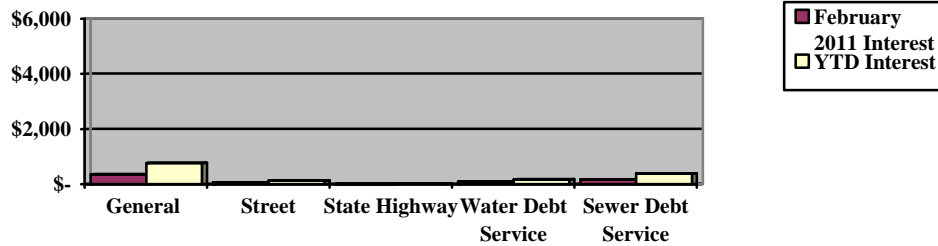
To improve cash management, cash received by the City is pooled and invested. Individual fund integrity is maintained through City records. The City’s investments are pooled amongst all funds with the exception of the certificate of deposit which were purchased with Mobile Park Trust Fund monies. All 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)
February 2011 Interest	\$ 362	\$ 67	\$ 7	\$ 94	\$ 172
YTD Interest	766	137	17	173	389

Investment earnings for the month of February 2011 totaled \$703 in comparison to February 2010 interest earnings of \$888. 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	6,117,183	0	6,117,183	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 February 28, 2011 and 2010

	<u>YTD Ended February 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended February 2010</u>
Revenues:				
Real Estate Taxes	\$0	\$972,575	0.00%	\$0
Personal Property Taxes	0	0	0.00%	0
Rollback & Homestead	1,390	146,416	0.95%	0
Local Government	16,119	87,325	18.46%	14,761
Estate Taxes	0	20,000	0.00%	0
Permits	7,316	59,910	12.21%	9,354
Mayor's Court	37,194	105,000	35.42%	18,136
Interest	766	3,500	21.89%	647
Rent	20,583	87,192	23.61%	22,311
Miscellaneous	37,937	159,600	23.77%	35,597
Total Revenues	121,305	1,641,518	7.39%	100,806
Expenses				
Salaries and Wages:				
Police	12,301	74,251	16.57%	9,939
Zoning	22,225	148,674	14.95%	21,782
Mayor,Court Security and Clerk	8,133	52,638	15.45%	7,388
Administrator & Public Serv. Dir.	8,412	57,582	14.61%	8,021
Law Director	20,245	121,740	0.00%	20,255
Council and Clerk	8,126	53,860	15.09%	7,882
Finance Director & Mgr.	11,556	76,588	15.09%	11,555
Parks/Personnel Board/L&B	521	3,801	13.71%	73
Retirement and Insurance				
Police	6,430	34,976	18.38%	2,199
Zoning	10,421	72,418	14.39%	8,396
Mayor,Court Security and Clerk	2,099	15,717	13.35%	1,768
Administrator & Public Serv. Dir.	2,824	21,399	13.20%	2,397
Law Director	2,800	21,964	0.00%	2,800
Council and Clerk	1,282	11,898	10.77%	1,271
Finance Director & Mgr.	2,571	19,391	13.26%	2,343
Parks/Personnel Board/L&B	578	716	80.73%	102
Street Lighting	9,174	50,000	18.35%	5,697
Health Department	60,486	60,486	100.00%	59,300
Office Supplies	1,536	49,600	3.10%	3,800
Vehicle & Building Repairs	1,607	82,355	1.95%	8,447
Contractual Services	16,023	133,950	11.96%	4,255
Utility - Electric	3,124	29,766	10.50%	3,502
Telephone	1,135	26,666	4.26%	2,293
Utility - Gas	1,791	11,668	15.35%	1,618
Cleaning	2,985	21,000	14.21%	2,985
Building Debt Payment	70,000	159,471	43.90%	0
Auditor Fees	0	32,000	0.00%	0
Legal Services	6,000	47,000	12.77%	6,000

CITY OF PATASKALA GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Years to Date Ended February 28, 2011 and 2010
(Continued)

Magistrate	2,375	17,000	13.97%	2,313
Liability Insurance	0	26,800	0.00%	23,552
Miscellaneous	14,598	219,902	6.64%	22,826
Contingency	0	545,534	0.00%	0
Capital Improvements	4,200	571,533	0.73%	0
Transfers Out	0	10,250	0.00%	0
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Total Expenditures	315,558	2,882,594	10.95%	254,759
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Excess of Revenues Over(Under)				
Expenditures	(194,253)	(1,241,076)	(0)	(153,953)
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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 02/28/11 & 02/28/10	1,046,823	0	0.00%	756,603
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GENERAL FUND ANALYSIS

The General Fund incurred a deficit spending situation with expenditures exceeding revenues by \$194,523 through February 28, 2011.

Expenditures: Expenditures were \$60,799 higher as compared to February 29, 2010. Expenditure line items which increased 50% from the same period 2010 include:

- Police Benefits – increase of \$4,231 due to timing of Ohio Police & Fire Employer Payment;
- Parks/Personnel Board Salaries and Benefits – increase based on these positions not paid in February 2010;
- Contractual Services – increase of \$11,768 based on Economic Development regional registration and MORPC fees;
- Street Lighting – increase based on timing of payments for February 2011 when compared to 2010;
- Debt Payment – City prepaid \$70,000 building loan principal in an effort to reduce interest costs;
- Capital Improvements – increase \$4,200 based on Town Hall improvements.

Revenues: Revenues increased \$20,499 from the same period February 2010 which is primarily attributed to increases in Mayor’s Court revenues.

CITY OF PATASKALA POLICE LEVY FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Years to Date Ended February 28, 2011 and 2010

	<u>YTD Ended February 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended February 2010</u>
Revenues:				
Real Estate Taxes	\$0	\$0	0.00%	\$0
Personal Property Taxes	0	0	0.00%	0
Rollback & Homestead	0	0	0.00%	0
Income Taxes	305,249	1,077,815	0.00%	0
Mayor's Court Fines	0	5,500	100.00%	0
Miscellaneous	7,569	10,000	75.69%	18,815
Total Revenues	312,818	1,093,315	28.61%	18,815
Expenses				
Salaries & Wages	113,504	693,136	16.38%	101,130
Retirement & Insurance	63,349	364,103	17.40%	86,985
Contractual Services	36	10,000	0.36%	1,002
Supplies	2,642	32,800	8.05%	2,503
Lab, Legal Fees & Examinations	673	23,400	2.88%	1,037
Evidence Storage	220	2,000	11.00%	220
Officer Tuition	1,570	6,000	26.17%	0
Task Force	0	0	0.00%	0
Phones, Pagers, Internet	3,553	30,700	11.57%	3,780
Travel & Investigation	48	14,000	0.34%	1,350
County Auditor/Audit Fees	0	6,000	0.00%	0
Fuel	10,223	50,000	20.45%	6,648
Publications/Membership	0	2,500	0.00%	144
Uniforms & Related Equip.	0	28,000	0.00%	798
Vehicle Maintenance & Repairs	6,306	78,000	8.08%	2,692
Capital Improvements/Purchases	0	40,000	0.00%	5,000
Miscellaneous	648	27,700	2.34%	2,441
Liability Insurance	0	22,000	0.00%	17,815
Payroll Processing Fees	886	4,500	19.69%	657
Electric	1,105	10,000	11.05%	3,132
Columbia Gas	2,440	10,000	24.40%	3,274
ADT Security	0	1,400	0.00%	0
Police Car Lease	0	0	0.00%	0
RITA Collection Fees	9,157	35,000	26.16%	0
Contingency	0	707,046	0.00%	0
Total Expenditures	216,360	2,198,285	9.84%	240,608
Excess of Revenues Over(Under)				
Expenditures	96,458	(1,104,970)	0	(221,793)
Fund Balance at 12/31/10 & 12/31/09	1,104,970	1,104,970	0	481,425
Fund Balance at 02/28/11 & 02/28/10	1,201,428	0	0.00%	259,632

POLICE LEVY FUND ANALYSIS

The Police Levy Fund avoided a deficit spending situation with revenues exceeding expenditures by \$96,458.

Expenditures: Expenditures decreased \$24,248 from February 2010 which is attributed to the former police chief's retirement incentive paid in 2010.

Revenues: Revenues increased \$294,003 which is attributed to allocation of income taxes.

CITY OF PATASKALA
STREET AND STREET LEVY FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Years to Date Ended February 28, 2011 and 2010

	<u>YTD Ended February 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended February 2010</u>
Revenues:				
Income Taxes	\$101,750	\$359,272	0.00%	\$0
Rollback & Homestead	0	0	0.00%	0
Gas Tax	84,322	420,000	20.08%	81,145
Motor Vehicle Registration	9,284	130,000	7.14%	21,603
Grants	0	400,000	0.00%	0
Interest	137	628	100.00%	139
Miscellaneous	2,653	500	530.60%	1,530
Total Revenues	<u>198,146</u>	<u>1,310,400</u>	<u>15.12%</u>	<u>104,417</u>
Expenses				
Salaries & Wages	52,679	341,894	15.41%	54,402
Retirement & Insurance	29,709	194,738	15.26%	14,056
Contractual Services	0	3,500	0.00%	1,205
Utility - Electric	297	7,000	4.24%	1,081
Utility - Gas	2,162	8,000	27.03%	1,831
Uniforms & Related Equip.	1,463	5,000	29.26%	685
Permits & Registrations	3,010	4,400	68.41%	3,010
Supplies	3,260	27,100	12.03%	501
Engineering Fees	3,122	117,000	2.67%	60,030
Phones	1,368	5,200	26.31%	611
Vehicle Fuel & Oil	7,587	35,000	21.68%	4,703
Vehicle Repairs	13,570	42,500	31.93%	1,885
Street Repair/Drainage Maint.	0	177,000	0.00%	4,457
Miscellaneous	1,060	13,800	7.68%	1,333
Street Signs	5,110	6,000	85.17%	971
Gravel/Salt	34,590	46,000	75.20%	27,063
Tree/Roof Maintenance	0	15,000	0.00%	0
Capital Improvements	0	480,000	0.00%	0
Liability Insurance	0	10,000	0.00%	8,551
Street Light Repairs	5,949	12,500	47.59%	0
RITA Collection Fees	3,053	18,000	16.96%	0
Contingency	0	269,888	0.00%	0
Auditor Fees	0	2,000	0.00%	0
Total Expenditures	<u>167,989</u>	<u>1,841,520</u>	<u>9.12%</u>	<u>186,375</u>
Excess of Revenues Over(Under)				
Expenditures	30,157	(531,120)	0	(81,958)
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 02/28/11 & 02/28/10	<u>561,277</u>	<u>0</u>	<u>0</u>	<u>534,985</u>

STREET AND STREET LEVY FUND ANALYSIS

The Street and Street Levy Funds avoided a deficit spending situation noting revenues exceeded expenditures by \$30,157 which is attributed to higher revenues (income taxes) offset by lower expenditures (Engineering Fees) when compared to 2010.

**CITY OF PATASKALA
MAYOR'S COURT NET PROFIT (LOSS) FROM OPERATIONS
FOR THE YEAR TO DATE ENDED FEBRUARY 28, 2011**

	<u>Expenditures</u>	<u>Court Revenues</u>					<u>Net Profit (Loss) From Operations</u>
		<u>YTD Court Costs</u>	<u>YTD Computer Fund</u>	<u>YTD Fines</u>	<u>YTD State of Ohio</u>	<u>YTD Miscellaneous</u>	
Expenditures:							
City of Pataskala	\$36,646	\$11,736	\$0	\$25,458	\$0	\$86	\$634
Capital Recovery System Inc.	0	0	0	0	0	0	-
Treasurer of State	11,394	0	0	0	11,394	0	0
Court Computer	2,955	0	2,955	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	1,990	1,990
Total Mayor's Court	\$ 51,443	\$ 11,736	\$ 2,955	\$ 25,458	\$ 11,394	\$2,076	\$ 2,176
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 February 28, 2011					\$ 25,914
General Fund Mayor's Court Cash Receipts (page 4)		37,194					
Salary & Benefits- Mayor Court Clerk & Court Security		(5,798)					
Legal Services		(6,000)					
Magistrate		(2,375)					
Court Jail Fees		(2,063)					
Miscellaneous		(211)					
Net Profit (Loss) From Operations with Additional Mayor's Court Costs		\$ 20,747					

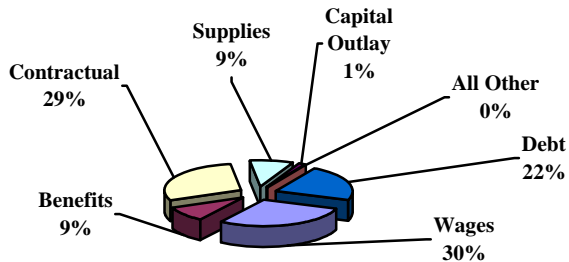
MAYOR'S COURT OPERATIONS ANALYSIS

Through the month ending February 28, 2011, the Mayor's Court had revenues in excess of expenditures by \$2,176. 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 \$20,747 through February 28, 2011. The Mayor's Court bank account had cash and cash equivalents on hand of \$25,914 for the year to date ended February 28, 2011.

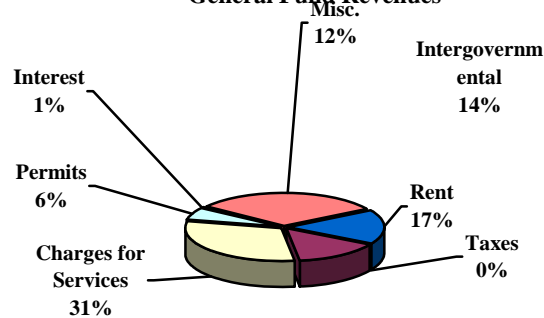
CITY OF PATASKALA FUND BALANCE STATUS REPORT

Fund	Balance at 12/31/10	YTD Receipts	% Received Vs. Budget	YTD Expenditures	% Spent Vs. Budget	Balance at 02/28/11	Outstanding Encumbrances	Unencumbered 02/28/11
General (A1)	\$ 1,241,076	\$ 121,305	7.39%	\$ 315,558	11.14%	\$ 1,046,823	\$ 184,075	\$ 862,748
Street Fund (B1)	531,120	198,146	15.12%	167,989	9.12%	561,277	60,845	500,432
State Highway (B2)	89,028	7,607	15.77%	37,125	27.04%	59,510	8,413	51,097
Permissive License Tax (B8)	447,595	53,575	15.71%	19,976	2.53%	481,194	42,967	438,227
Street Levy (B9)	-	-	0.00%	-	0.00%	-	-	-
Recreation (B10)	6,921	4,392	30.29%	1,731	7.67%	9,582	9,039	543
Park Use (B11)	93,814	1,500	10.00%	-	0.00%	95,314	57,217	38,097
Police Levy (B13)	1,104,970	312,819	28.61%	216,360	9.84%	1,201,429	111,918	1,089,511
Im mobilization (B14)	6,022	385	64.17%	-	0.00%	6,407	-	6,407
Court Computer (B17)	12,836	2,955	42.21%	-	0.00%	15,791	-	15,791
Alcohol Enforcement (B18)	5,371	-	0.00%	-	0.00%	5,371	-	5,371
Law Enforcement Trust (B19)	263	79	26.33%	-	0.00%	342	-	342
Mobile Park Trust Fund (B20)	4,387	-	0.00%	-	0.00%	4,387	-	4,387
Police K-9 Unit (B50)	1,603	-	0.00%	-	0.00%	1,603	-	1,603
Sesquential Fund (B60)	358	-	0.00%	45	7.40%	313	255	58
Construction Accounts (B70)	198,048	-	0.00%	790	0.38%	197,258	-	197,258
Issue II (C2)	-	-	0.00%	-	0.00%	-	-	-
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)	-	-	0.00%	-	0.00%	-	-	-
Street Bond (D2)	30,067	-	0.00%	-	0.00%	30,067	-	30,067
Water Fund (E1)	630,243	120,876	10.99%	223,109	12.89%	528,010	213,454	314,556
Sewer Fund (E2)	1,509,106	139,276	8.77%	391,411	12.63%	1,256,971	414,992	841,979
Water Cap Improv. Fund (E5)	-	114,838	8.38%	8,643	0.63%	106,195	-	106,195
Sewer Cap Improv. Fund (E6)	-	112,535	13.81%	2,680	0.33%	109,855	-	109,855
Water Debt Service Fund (E12)	171,627	173	0.03%	-	0.00%	171,800	68,737	103,063
Sewer Debt Service Fund (E13)	-	117,839	100.33%	-	0.00%	117,839	117,450	389
WWTP Phase II Fund (E15)	-	41,860	1.25%	41,860	57.32%	-	-	-
Totals	\$ 6,091,385	\$ 1,350,160	10.55%	\$ 1,427,277	7.41%	\$ 6,014,268	\$ 1,289,362	\$ 4,724,906

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 02/28/11	Interest Payments
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	-	-	-	-	-
Total Governmental Activities LT Debt		<u>\$ 1,022,952</u>	<u>\$ -</u>	<u>\$ (75,273)</u>	<u>\$ 947,679</u>	<u>\$ -</u>
	Fund	Balance at 01/01/11	Loan Proceeds	Principal Payments	Balance at 02/28/11	Interest Payments
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	-	-	72,276	-
OWDA Loan - WWTP Phase I & II	Sewer Debt Service	-	41,860	-	41,860	-
Total Sewer Fund LT Debt		<u>\$ 635,596</u>	<u>\$ 41,860</u>	<u>\$ -</u>	<u>\$ 677,456</u>	<u>\$ -</u>
	Fund	Balance at 01/01/11	Loan Proceeds	Principal Payments	Balance at 02/28/11	Interest Payments
General Obligation Bonds - WTP #1	Water Debt Service	\$ 6,320,000	\$ -	\$ -	\$ 6,320,000	\$ -
OWDA Loan - #1820	Water Debt Service	62,804	-	-	62,804	-
Total Water Fund LT Debt		<u>\$ 6,382,804</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,382,804</u>	<u>\$ -</u>
Total Business-Type LT Debt		<u>\$ 7,018,400</u>	<u>\$ 41,860</u>	<u>\$ -</u>	<u>\$ 7,060,260</u>	<u>\$ -</u>
Total Outstanding Debt - All City Funds		<u>\$ 8,041,352</u>	<u>\$ 41,860</u>	<u>\$ (75,273)</u>	<u>\$ 8,007,939</u>	<u>\$ -</u>

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.