



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

PREPARED BY THE FINANCE DEPARTMENT

**CITY OF PATASKALA
MONTHLY FINANCIAL REPORT**

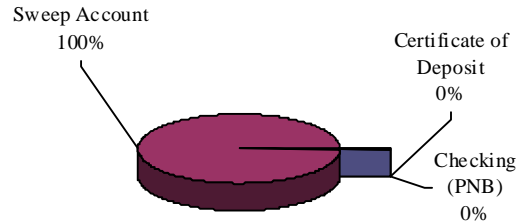
TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Table of Contents	1
City Deposits and Investments	2
Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund	4
Statement of Revenues, Expenditures and Changes in Fund Balance – Police Levy Fund	6
Statement of Revenues, Expenditures and Changes in Fund Balance – Street and Street Levy Funds	7
Statement of Operations – Mayor’s Court	8
Fund Balance Status Report	9
Summary of 2011 Long-Term Debt Obligations	10

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	\$1,419	\$0	\$0	\$0
Checking Account–W/S (Park National Bank)	N/A	0	0	0	0
Sweep Account – W/S	0.15%	2,359,722	299	861	3,000
Insurance Account	N/A	0	0	0	0
Sweep Account – Ins.	0.10%	13,654	1	2	25
Sweep Account	0.51%	4,155,869	515	1,435	3,000
Certificates of Deposit	1.00%	4,387	0	0	25
Totals		<u>\$6,535,051</u>	<u>\$815</u>	<u>\$2,298</u>	<u>\$6,050</u>

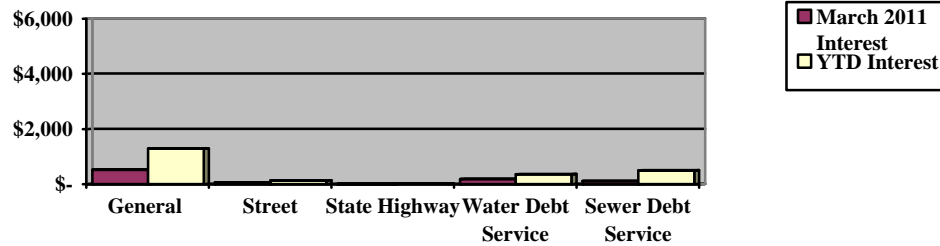
To improve cash management, cash received by the City is pooled and invested. Individual fund integrity is maintained through City records. The City’s investments are pooled amongst all funds with the exception of the certificate of deposit which were purchased with Mobile Park Trust Fund monies. All 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)
March 2011 Interest	\$ 516	\$ 67	\$ 7	\$ 185	\$ 113
YTD Interest	1,282	137	17	359	502

Investment earnings for the month of March 2011 totaled \$815 in comparison to March 2010 interest earnings of \$855. 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	\$1,419	\$250,000	\$0	\$248,581
Park National Bank	Sweep	6,529,245	0	6,529,245	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 March 31, 2011 and 2010

	<u>YTD Ended March 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended March 2010</u>
Revenues:				
Real Estate Taxes	\$352,018	\$972,575	36.19%	\$434,170
Personal Property Taxes	0	0	0.00%	0
Rollback & Homestead	7,061	146,416	4.82%	0
Local Government	21,185	87,325	24.26%	19,547
Estate Taxes	3,198	20,000	15.99%	0
Permits	16,704	59,910	27.88%	16,099
Mayor's Court	56,824	105,000	54.12%	26,028
Interest	1,281	3,500	36.60%	982
Rent	28,590	87,192	32.79%	28,085
Miscellaneous	40,623	159,600	25.45%	35,853
Total Revenues	527,484	1,641,518	32.13%	560,764
Expenses				
Salaries and Wages:				
Police	17,209	74,251	23.18%	15,701
Zoning	34,053	148,674	22.90%	33,492
Mayor,Court Security and Clerk	12,217	52,638	23.21%	11,447
Administrator & Public Serv. Dir.	12,661	57,582	21.99%	12,427
Law Director	30,367	121,740	0.00%	31,382
Council and Clerk	12,214	53,860	22.68%	12,211
Finance Director & Mgr.	17,333	76,588	22.63%	17,903
Parks/Personnel Board/L&B	521	3,801	13.71%	73
Retirement and Insurance				
Police	7,880	34,976	22.53%	7,432
Zoning	15,308	72,418	21.14%	16,056
Mayor,Court Security and Clerk	3,150	15,717	20.04%	3,835
Administrator & Public Serv. Dir.	4,256	21,399	19.89%	4,894
Law Director	4,200	21,964	0.00%	6,462
Council and Clerk	1,936	11,898	16.27%	3,180
Finance Director & Mgr.	3,856	19,391	19.89%	5,237
Parks/Personnel Board/L&B	578	716	80.73%	112
Street Lighting	12,947	50,000	25.89%	10,363
Health Department	60,486	60,486	100.00%	59,300
Office Supplies	3,480	49,600	7.02%	6,171
Vehicle & Building Repairs	2,064	82,355	2.51%	12,667
Contractual Services	19,959	133,950	14.90%	8,313
Utility - Electric	4,650	29,766	15.62%	5,167
Telephone	1,834	26,666	6.88%	3,510
Utility - Gas	2,551	11,668	21.86%	2,217
Cleaning	2,985	21,000	14.21%	4,477
Building Debt Payment	70,000	159,471	43.90%	0
Auditor Fees	6,735	32,000	21.05%	0
Legal Services	9,000	47,000	19.15%	9,000

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

Magistrate	4,175	17,000	24.56%	3,100
Liability Insurance	24,721	26,800	92.24%	23,552
Miscellaneous	22,257	219,902	10.12%	27,267
Contingency	0	545,534	0.00%	0
Capital Improvements	39,458	571,533	6.90%	6,304
Transfers Out	0	10,250	0.00%	0
	<hr/>	<hr/>		<hr/>
Total Expenditures	465,041	2,882,594	16.13%	363,252
	<hr/>	<hr/>		<hr/>
Excess of Revenues Over(Under)				
Expenditures	62,443	(1,241,076)	0	197,512
	<hr/>	<hr/>		<hr/>
Fund Balance at 12/31/10 & 12/31/09	1,241,076	1,241,076	0	910,556
	<hr/>	<hr/>		<hr/>
Fund Balance at 03/31/11 & 03/31/10	<u>1,303,519</u>	<u>0</u>	<u>0.00%</u>	<u>1,108,068</u>

GENERAL FUND ANALYSIS

The General Fund avoided a deficit spending situation with revenues exceeding expenditures by \$62,443 through March 31, 2011.

Expenditures: Expenditures were \$101,519 higher as compared to March 31, 2010. Expenditure line items which increased 50% from the same period 2010 include:

- Parks/Personnel Board Salaries and Benefits – increase based on these positions not paid in March 2010;
- Contractual Services – increase of \$11,768 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 \$33,154 based on Town Hall improvements.

Revenues: Revenues decreased \$33,280 from the same period March 2010 which is primarily attributed to decrease in real estate tax revenues.

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

	<u>YTD Ended March 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended March 2010</u>
Revenues:				
Real Estate Taxes	\$0	\$0	0.00%	\$692,940
Personal Property Taxes	0	0	0.00%	0
Rollback & Homestead	3,430	0	100.00%	0
Income Taxes	416,390	1,077,815	38.63%	0
Mayor's Court Fines	0	5,500	0.00%	0
Miscellaneous	7,776	10,000	77.76%	19,551
Total Revenues	<u>427,596</u>	<u>1,093,315</u>	<u>39.11%</u>	<u>712,491</u>
Expenses				
Salaries & Wages	172,458	693,136	24.88%	152,878
Retirement & Insurance	78,705	364,103	21.62%	144,748
Contractual Services	732	10,000	7.32%	1,020
Supplies	3,822	32,800	11.65%	2,912
Lab, Legal Fees & Examinations	823	23,400	3.52%	2,841
Evidence Storage	220	2,000	11.00%	330
Officer Tuition	1,570	6,000	26.17%	0
Task Force	0	0	0.00%	0
Phones, Pagers, Internet	5,480	30,700	17.85%	5,924
Travel & Investigation	74	14,000	0.53%	1,350
County Auditor/Audit Fees	0	6,000	0.00%	0
Fuel	15,353	50,000	30.71%	9,921
Publications/Membership	85	2,500	3.40%	144
Uniforms & Related Equip.	0	28,000	0.00%	798
Vehicle Maintenance & Repairs	6,758	78,000	8.66%	3,174
Capital Improvements/Purchases	0	40,000	0.00%	5,000
Miscellaneous	649	27,700	2.34%	3,669
Liability Insurance	18,383	22,000	83.56%	17,815
Payroll Processing Fees	1,006	4,500	22.36%	906
Electric	1,600	10,000	16.00%	3,613
Columbia Gas	3,327	10,000	33.27%	4,341
ADT Security	0	1,400	0.00%	213
Police Car Lease	0	0	0.00%	182,803
RITA Collection Fees	12,491	35,000	35.69%	0
Contingency	0	707,046	0.00%	0
Total Expenditures	<u>323,536</u>	<u>2,198,285</u>	<u>14.72%</u>	<u>544,400</u>
Excess of Revenues Over(Under)				
Expenditures	104,060	(1,104,970)	0	168,091
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 03/31/11 & 03/31/10	<u>1,209,030</u>	<u>0</u>	<u>0.00%</u>	<u>649,516</u>

POLICE LEVY FUND ANALYSIS

The Police Levy Fund avoided a deficit spending situation with revenues exceeding expenditures by \$104,060.

Expenditures: Expenditures decreased \$220,864 from March 2010 which is attributed to the final vehicle lease payment in 2010 of \$182,803.

Revenues: Revenues decreased \$284,895 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 March 31, 2011 and 2010

	<u>YTD Ended March 2011</u>	<u>Budget</u>	<u>YTD % Received/Expended</u>	<u>YTD Ended March 2010</u>
Revenues:				
Income Taxes	\$138,797	\$359,272	0.00%	\$0
Rollback & Homestead	1,715	0	0.00%	0
Gas Tax	125,059	420,000	29.78%	121,107
Motor Vehicle Registration	29,659	130,000	22.81%	30,799
Grants	0	400,000	0.00%	0
Interest	137	628	100.00%	194
Miscellaneous	2,667	500	533.40%	1,530
Total Revenues	<u>298,034</u>	<u>1,310,400</u>	<u>22.74%</u>	<u>153,630</u>
Expenses				
Salaries & Wages	76,192	341,894	22.29%	79,507
Retirement & Insurance	40,999	194,738	21.05%	28,812
Contractual Services	0	3,500	0.00%	1,205
Utility - Electric	575	7,000	8.21%	1,665
Utility - Gas	3,207	8,000	40.09%	2,525
Uniforms & Related Equip.	1,613	5,000	32.26%	1,654
Permits & Registrations	3,010	4,400	68.41%	3,010
Supplies	4,270	27,100	15.76%	539
Engineering Fees	4,233	117,000	3.62%	98,149
Phones	1,840	5,200	35.38%	1,103
Vehicle Fuel & Oil	8,826	35,000	25.22%	8,733
Vehicle Repairs	13,583	42,500	31.96%	1,885
Street Repair/Drainage Maint.	1,323	177,000	0.75%	4,647
Miscellaneous	1,977	13,800	14.33%	4,386
Street Signs	2,950	6,000	49.17%	971
Gravel/Salt	34,590	46,000	75.20%	61,129
Tree/Roof Maintenance	0	15,000	0.00%	0
Capital Improvements	0	480,000	0.00%	0
Liability Insurance	8,485	10,000	84.85%	8,551
Street Light Repairs	5,949	12,500	47.59%	0
RITA Collection Fees	4,164	18,000	23.13%	0
Contingency	0	269,888	0.00%	0
Auditor Fees	0	2,000	0.00%	0
Total Expenditures	<u>217,786</u>	<u>1,841,520</u>	<u>11.83%</u>	<u>308,471</u>
Excess of Revenues Over(Under)				
Expenditures	80,248	(531,120)	0	(154,841)
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 03/31/11 & 03/31/10	<u>611,368</u>	<u>0</u>	<u>0</u>	<u>462,102</u>

STREET AND STREET LEVY FUND ANALYSIS

The Street and Street Levy Funds avoided a deficit spending situation noting revenues exceeded expenditures by \$80,248 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 MARCH 31, 2011

	Court Revenues					Net Profit (Loss) From Operations	
	YTD Expenditures	YTD Court Costs	YTD Computer Fund	YTD Fines	YTD State of Ohio		YTD Miscellaneous
Expenditures:							
City of Pataskala	\$53,117	\$18,199	\$0	\$38,626	\$0	\$86	\$3,794
Capital Recovery System Inc.	22	0	0	0	0	0	(22)
Treasurer of State	16,487	0	0	0	16,487	0	0
Court Computer	7,284	0	7,284	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	5,478	5,478
Total Mayor's Court	\$ 77,358	\$ 18,199	\$ 7,284	\$ 38,626	\$ 16,487	\$5,564	\$ 8,802
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 March 31, 2011	\$ 32,540
General Fund Mayor's Court Cash Receipts (page 4)		56,824					
Salary & Benefits- Mayor Court Clerk & Court Security		(8,976)					
Legal Services		(9,000)					
Magistrate		(4,175)					
Court Jail Fees		(2,063)					
Miscellaneous		(1,935)					
Net Profit (Loss) From Operations with							
Additional Mayor's Court Costs		\$ 30,675					

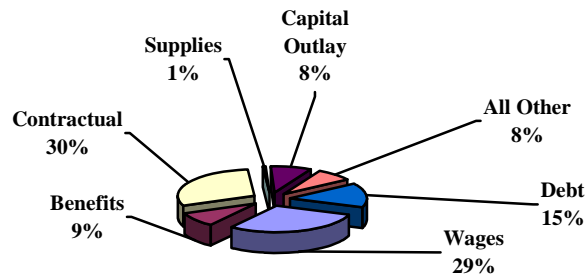
MAYOR'S COURT OPERATIONS ANALYSIS

Through the month ending March 31, 2011, the Mayor's Court had revenues in excess of expenditures by \$8,802. 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 \$30,675 through March 31, 2011. The Mayor's Court bank account had cash and cash equivalents on hand of \$32,540 for the year to date ended March 31, 2011.

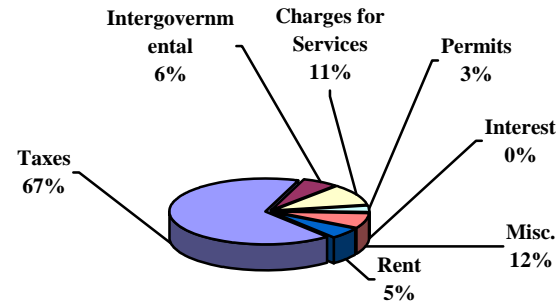
CITY OF PATASKALA FUND BALANCE STATUS REPORT

Fund	Balance at 12/31/10	YTD Receipts	% Received Vs. Budget	YTD Expenditures	% Spent Vs. Budget	Balance at 03/31/11	Outstanding Encumbrances	Unencumbered 03/31/11
General (A1)	\$ 1,241,076	\$ 527,484	32.13%	\$ 465,041	16.41%	\$ 1,303,519	\$ 168,351	\$ 1,135,168
Street Fund (B1)	531,120	296,319	22.61%	217,786	11.83%	609,653	56,268	553,385
State Highway (B2)	89,028	12,562	26.04%	38,936	28.36%	62,654	7,626	55,028
Permissive License Tax (B8)	447,595	70,143	20.57%	23,409	2.97%	494,329	39,534	454,795
Street Levy (B9)	-	1,715	5.64%	-	0.00%	1,715	-	1,715
Recreation (B10)	6,921	4,816	33.21%	4,231	18.74%	7,506	8,957	(1,451)
Park Use (B11)	93,814	4,200	28.00%	2,861	2.63%	95,153	54,356	40,797
Police Levy (B13)	1,104,970	427,596	39.11%	323,536	14.72%	1,209,030	103,287	1,105,743
Immobilization (B14)	6,022	700	116.67%	-	0.00%	6,722	-	6,722
Court Computer (B17)	12,836	4,329	61.84%	2,128	10.73%	15,037	-	15,037
Alcohol Enforcement (B18)	5,371	-	0.00%	-	0.00%	5,371	-	5,371
Law Enforcement Trust (B19)	263	239	79.67%	-	0.00%	502	-	502
Mobile Park Trust Fund (B20)	4,387	-	0.00%	-	0.00%	4,387	-	4,387
S.R. 310 TIF (B36)	-	52,896	100.00%	-	0.00%	52,896	-	52,896
Police K-9 Unit (B50)	1,603	-	0.00%	126	7.86%	1,477	-	1,477
Sesquential Fund (B60)	358	-	0.00%	45	7.40%	313	255	58
Construction Accounts (B70)	198,048	5,538	55.38%	1,190	0.57%	202,396	-	202,396
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%	556	1.39%	(556)	-	(556)
Street Bond (D2)	30,067	-	0.00%	-	0.00%	30,067	-	30,067
Water Fund (E1)	630,243	234,296	21.30%	295,676	17.09%	568,863	190,311	378,552
Sewer Fund (E2)	1,509,106	235,946	14.85%	485,233	15.66%	1,259,819	397,756	862,063
Water Cap Improv. Fund (E5)	-	135,080	9.86%	118,789	8.67%	16,291	-	16,291
Sewer Cap Improv. Fund (E6)	-	131,517	16.14%	10,327	1.27%	121,190	-	121,190
Water Debt Service Fund (E12)	171,627	359	0.07%	-	0.00%	171,986	68,737	103,249
Sewer Debt Service Fund (E13)	-	117,952	100.43%	-	0.00%	117,952	117,450	502
WWTP Phase II Fund (E15)	-	340,295	10.15%	340,295	465.97%	-	-	-
Totals	\$ 6,091,385	\$ 2,603,982	20.34%	\$ 2,330,165	12.10%	\$ 6,365,202	\$ 1,212,888	\$ 5,152,314

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 03/31/11	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		\$ 1,022,952	\$ -	\$ (75,273)	\$ 947,679	\$ -
	Fund	Balance at 01/01/11	Loan Proceeds	Principal Payments	Balance at 03/31/11	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	-	340,295	-	340,295	-
Total Sewer Fund LT Debt		\$ 635,596	\$ 340,295	\$ -	\$ 975,891	\$ -
	Fund	Balance at 01/01/11	Loan Proceeds	Principal Payments	Balance at 03/31/11	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		\$ 6,382,804	\$ -	\$ -	\$ 6,382,804	\$ -
Total Business-Type LT Debt		\$ 7,018,400	\$ 340,295	\$ -	\$ 7,358,695	\$ -
Total Outstanding Debt - All City Funds		\$ 8,041,352	\$ 340,295	\$ (75,273)	\$ 8,306,374	\$ -

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

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
SUMMARY OF 2011 LONG-TERM DEBT OBLIGATIONS

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.