



City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
April 30, 2022





City of Pataskala, Ohio Finance Department

**Report to City Council
For the Period Ended
April 30, 2022**

James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
April 2022 Finance Dept. Report to Council

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TO: City Council Members
Mike Compton, Mayor
Tim Hickin, City Administrator

FROM: Jamie Nicholson

DATE: May 6, 2022

RE: **April 2022 Financial Condition Report**

Finance Department

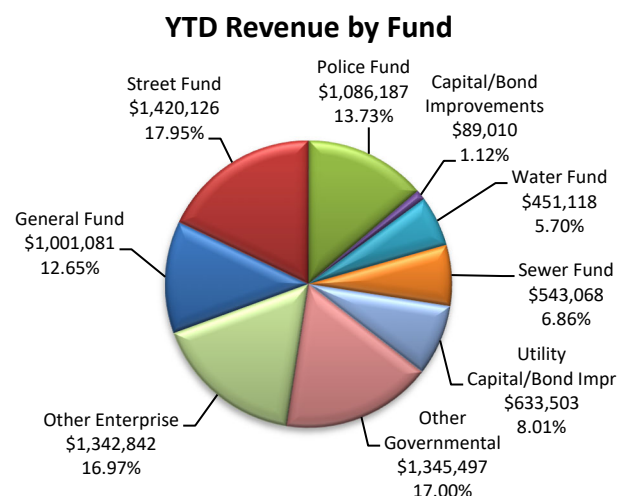
James M. Nicholson
Finance Director

March was another busy month in the Finance department. During the month, we accomplished the following: (1) completed the development of the 2021 CAFR document - including the transmittal letter, Management's Discussion & Analysis, and the statistical section; (2) supported the auditor's on-site fieldwork; (3) continued to assist the various department in their efforts to recruit replacement employees; (4) began working with Clemans Nelson and the Administration to update the employee handbook; (5) held a successful bid opening for the waterline improvements project; (6) provided support to taxpayer questions; (7) successfully completed the financial reporting required by the ARPA grant program; and (8) continued to work on identifying potential time and attendance, payroll and human resources systems to replace the Paycor system.

I anticipate that the month of May will also be a very busy month. In addition to providing routine accounting, payroll and accounts payable services, we also plan to: (1) begin preparation and review of the 2021 Popular Annual Financial Report (PAFR); (2) begin updating the 2023 budget schedule and worksheets; (3) continue to assist the various department in their efforts to recruit employees; (4) continue working with Clemans Nelson and the Administration to update the employee handbook; and (5) identify investment strategies to manage the city's investment portfolio in a low but increasing interest rate environment.

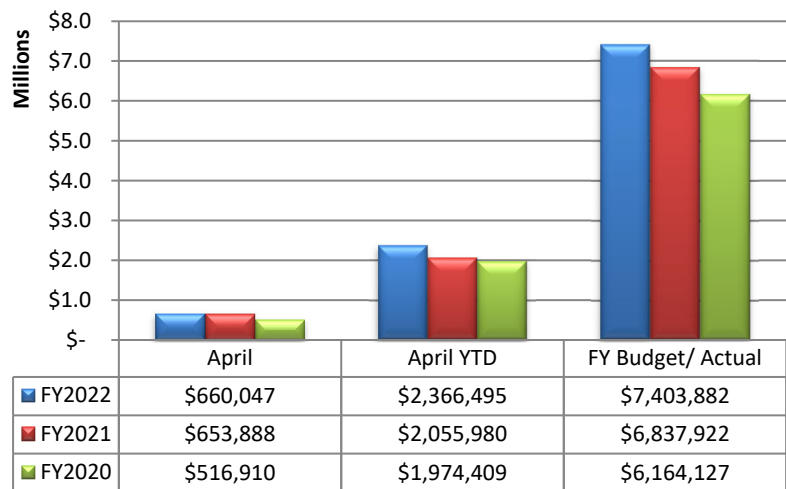
REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of April 30, 2022. On a year to-date (YTD) cash basis, the city has collected approximately \$7.91 million in total revenue from all sources, or 37.43% of the full-year budget. This total is overstated, however, due to: (1) \$1.89 million in interfund transfers made in January; (2) property tax/TIF PILOT revenues of \$965.3 thousand received in March and April; and (3) \$77.0 thousand in one-time grant revenues. Excluding those items would result in a YTD collections rate that is equal to 32.0% of budget. Although it's a bit low, it's much closer to the straight-line rate of 33.33%.



Income tax collections for the month of April were \$660.0 thousand (equal to 8.91% of budget) and were \$6.2 thousand (0.94%) higher than last year when compared to April 2021. Total year to-date collections are \$2.37 million (31.96% of budget) and, when compared to an April 2021 YTD total of \$2.06 million, are \$310.5 thousand (15.10%) higher. The full-year budget is currently projected to be \$7.40 million, an increase of \$566.0 thousand, or 8.28% over FY 2021 collections. It is important to note that the April 2021 YTD collections were equal to 30.07% of the full-year 2021 collections, and in 2020, the rate was equal to 32.03% of FY 2020 collections. We will monitor the collections rate closely and will modify the projections once we have confidence in the increased collections rate.

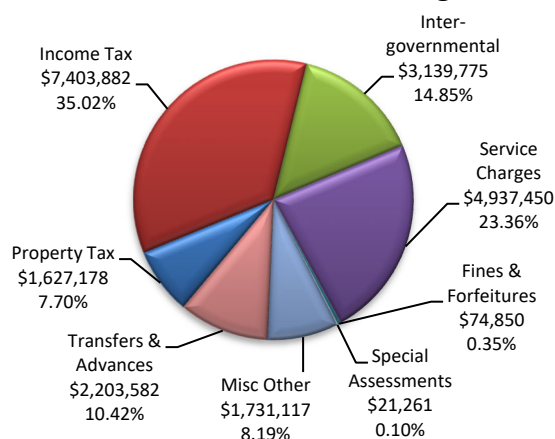
Income Tax Collections - All Funds



The city received its first-half 2022 property tax settlement from Licking County in the month of March. The 2022 budget in this line is \$1.63 million and is projected to be up by \$49.6 thousand (3.14%) from FY 2021 receipts. Total property taxes received to-date are \$965.3 thousand and are \$140.2 thousand (16.99%) higher than the same period in 2021.

Intergovernmental revenues represent one of the other more significant revenue categories for the city. They reflect funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2022, a total of \$3.14 million is budgeted, with \$1.36 million of the total expected to come from grants and loans. Through April 30, approximately \$620.9 thousand has been collected (19.77% of the category budget) which is down by \$740.9 thousand (54.41%) from 2021. The significant variance is the result of receiving distributions in 2021 from the OWDA for the WRF facility improvement project.

All Funds Revenue - Budget

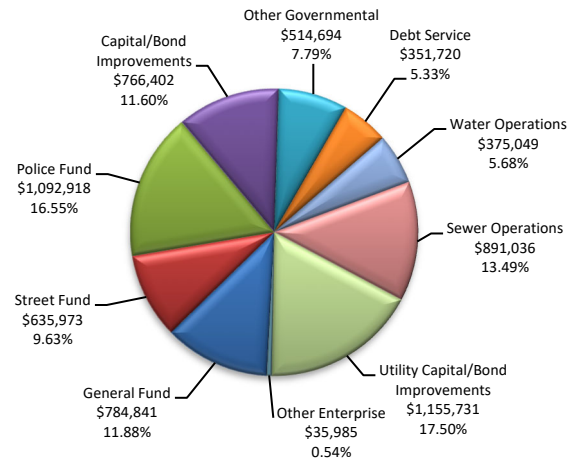


Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses, and other customers. For 2022, approximately \$4.94 million is budgeted for total service charge revenues. Year to-date collections are \$1.71 million, or 34.70% of budget. The four-month total is down by \$106.6 thousand (5.86%) when compared to 2021. At \$4.52 million or 91.46% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through April 30 are \$1.58 million, or 34.92% of the full-year budget in this line item.

EXPENDITURES/SPENDING

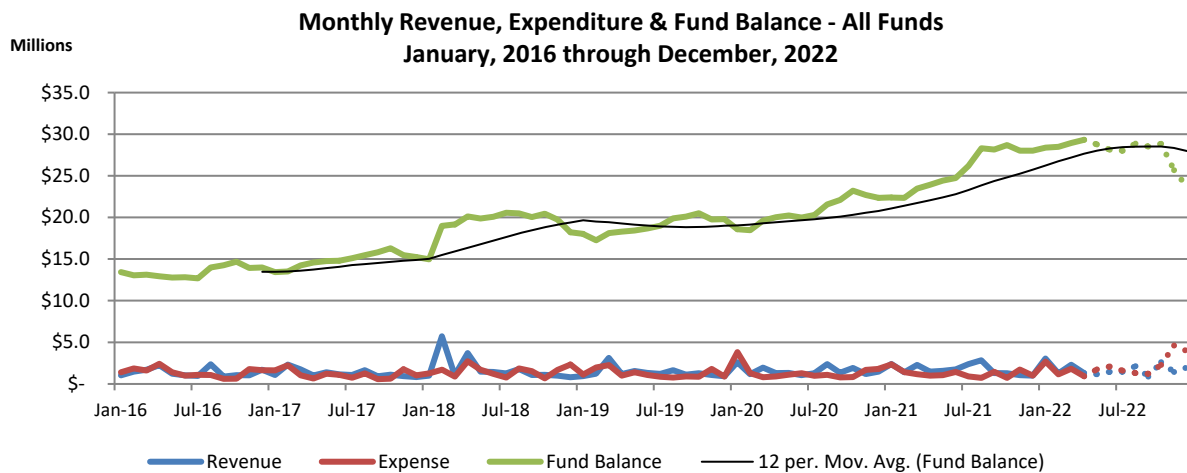
Although there are currently only four months on the books in 2022, early spending trends appear to be in-line with expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 20.71%, well below the straight-line rate of 33.33%. The lower than anticipated spending was the result of reduced spending on capital outlay and wage and related expenses when compared to 2021. Including 2021 carryover encumbrances (e.g. purchase orders) as well as FY 2022-issued POs in the total results in a ratio of 46.75%. Many of these 2022 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances.

YTD Expenditures by Fund
(excludes encumbrances)



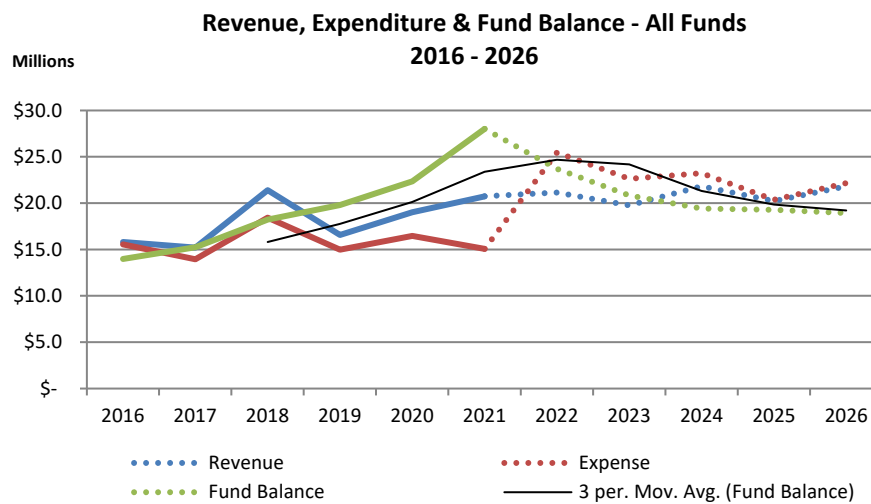
FUND BALANCE/FINANCIAL HEALTH

The chart below plots revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.



Current projections call for the total all-funds balance to decline by \$4.33 million (15.44%) in 2022 (see chart at the top of the following page which has been updated to reflect the current 5-year forecast) to a total funds balance of about \$23.69 million. The year-end 2021 total fund balance was \$28.02 million, an increase of \$5.78 million (25.99%) over the budget which resulted from below-budget spending in 2021 (down \$6.42 million). From 2022 – 2026, however, the balance will decline every year during that period of time. This is due to expenditures either exceeding or being roughly equal to revenues in each of those succeeding years.

The General fund ended the month of April 2022 with an unencumbered balance of \$2.62 million and is down by \$224.3 thousand, or 7.87% from December 2021. The Street (201) fund is up by \$384.9 thousand (12.82%), while the Police (208) fund decreased by \$609.1 thousand (15.59%). The 2022 forecast calls for these funds to end the year approximately 12-15% below where they ended 2021. As we go through 2022,



it is critical for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community in the future. Maintaining adequate reserves to ensure ongoing operations and the ability to service our debt are just some of the factors that the ratings agencies consider when

evaluating the city's overall fiscal health, and it's a 'best practice' in the public finance profession. We will also be working to reduce and manage the spending side of the equation in order to minimize the need to draw from existing reserves.

I am providing this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and available fund balances. The report will now turn its focus to each of the primary governmental and enterprise funds of the city: 101 – General Fund; 201 – Street Fund; 208 – Police Fund; 301 – Capital Improvements; and 601/651 – Water and Sewer Operations funds.

Respectfully submitted,

**CITY OF PATASKALA, OHIO
CASH BALANCE RECONCILIATION
AS OF APRIL 30, 2022**

BANK/FINANCIAL INSTITUTION BALANCES:

Governmental Funds Checking (per stmt)	\$	325,000.00
Outstanding checks		(55,347.52)
O/S check sweep pending		55,310.70
Error Correction/Deposit in-transit		36.82
Total Governmental Funds Checking	\$	325,000.00

Governmental Funds Sweep Acct (per stmt)	\$	6,427,351.20
Other in-transit		-
O/S check sweep pending		(55,310.70)
Total Governmental Funds Sweep	\$	6,372,040.50
Combined Governmental Funds	\$	6,697,040.50

Payroll Checking Account (per stmt)	\$	144,993.03
Outstanding checks		(37,741.86)
Deposits in-transit		-
Error correction in-transit		(36.82)
Total Payroll Checking	\$	107,214.35

Utility Funds Checking (per stmt)	\$	-
Deposits in-transit		-
Outstanding checks		(111,247.19)
O/S check sweep pending		111,297.19
Error Correction/Other		(50.00)
Total PNB Water-Sewer Checking	\$	-

Utility Funds Sweep Acct (per stmt)	\$	7,354,707.30
Deposits in-transit		-
O/S check sweep pending		(111,297.19)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	\$	7,243,410.11
Combined PNB Water-Sewer Account	\$	7,243,410.11

Vendor Bond/Security Dep Escrow Account	\$	12,064.50
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	12,064.50

Fire Escrow Account	\$	-
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	-

Builders Escrow/Construction Account	\$	897,977.26
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Builders/Construction Escrow	\$	897,977.26

Police Evidence/Cash Seizure	\$	26,317.51
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Police Evidence/Cash Seizure	\$	26,317.51

Investments (at cost)		
PNB CD 6881	\$	-
STAR Ohio - Governmental		1,071,587.43
STAR Ohio - Utility		1,368,619.63
STAR Ohio - Bond Improvement		-
STAR Ohio - Local Fiscal Recovery Funds		-
Raymond James - Governmental		7,762,089.36
Raymond James - Utility		4,179,586.61
Total Investments	\$	14,381,883.03

Total Statement Cash Balance **\$ 29,365,907.26**

(Not included in total bank balances)

PNB Mayors Court Account	\$	28,790.61
Deposits in transit		-
Outstanding checks/ACH		-
Bank error/corrections		-
Total Mayors Court	\$	28,790.61

Statement Balance vs System Cash **\$ -**

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

101 - General Fund	\$	3,149,217.57
102 - Unclaimed Funds		2,243.76
Total General Funds	\$	3,151,461.33

201 - Street Fund	\$	4,389,711.61
202 - State Highway		334,893.28
203 - Ecological Preservation		8,650.00
204 - Pataskala JEDD		3,766.08
205 - Permissive License Tax		563,162.84
206 - Recreation Fund		560,173.17
207 - Park Use		155,026.22
208 - Police Fund		3,991,301.38
209 - Immobilization		490.00
210 - Mayor's Court Computer		20,437.00
211 - Alcohol Enforcement & Education		5,946.10
212 - Law Enforcement Trust		15,576.00
213 - Pataskala Mobile Home Park		4,491.72
214 - FEMA Grant Fund		-
215 - CHIP Fund		-
216 - Community Development Block Grant		-
217 - Safe Routes to School		-
218 - Police K-9		24,821.63
219 - Sesquicentennial Fund		366.91
220 - Indigent Drivers Interlock		952.10
221 - Indigent Drivers Alcohol Treatment		-
222 - Law Enforcement Training & Ed		10,079.61
223 - Payment In Lieu		58,939.54
224 - Local Coronavirus Relief Fund		-
225 - COVID Local Fiscal Recovery Fund		3,321.05
226 - Impact Fees Fund		1,028.17
Total Special Revenue	\$	10,153,134.41

401 - Debt Service Fund	\$	389,209.57
402 - Street Bond		-
Total Debt Service	\$	389,209.57

301 - Capital Improvements	\$	1,678,136.03
302 - Bond Improvements		-
303 - State Issue II Capital Improvements		49,706.87
304 - Municipal Building Purchase		-
305 - Courter Bridge Improvement		-
306 - SR 310 TIF		870,386.86
307 - Columbia Road Bridge Improvements		-
308 - Capital Facilities		70,637.28
Total Capital Projects	\$	2,668,867.04

501 - Construction Account/Project	\$	897,977.26
502 - Fire Escrow Fund		-
503 - Vendor Bond & Escrow		12,064.50
504 - Police Evidence/Cash Seizure		26,317.51
999 - Payroll Clearing Fund		107,214.35
Total Escrow/Agency Funds	\$	1,043,573.62

Total Governmental Funds **\$ 17,406,245.97**

601 - Water Operations	\$	1,730,348.99
602 - Water Capital Improvements		2,003,617.22
603 - Water Bond Improvements		1.06
604 - Water Debt Service		581,914.24
605 - Water Treatment Plant #2		0.38
606 - Water Utility State Issue II (OPWC)		294,408.53
651 - Sewer Operations		3,176,197.18
652 - Sewer Capital Improvements		3,553,639.84
653 - Sewer Bond Improvements		-
654 - Sewer Debt Service		595,893.39
655 - The Oaks Assessment		23,640.46
656 - Sewer Utility State Issue II (OPWC)		-
Total Enterprise Funds	\$	11,959,661.29

Total All Funds **\$ 29,365,907.26**

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF APRIL 30, 2022**

		+	-	=	-	=
Fund Number / Description	December 31, 2021 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	April 30, 2022 Unencumbered Fund Balance
101 - General Fund	\$ 2,932,977.78	\$ 1,001,080.89	\$ 784,841.10	\$ 3,149,217.57	\$ 524,443.48	\$ 2,624,774.09
102 - Unclaimed Funds	2,243.76	-	-	2,243.76	-	2,243.76
Total General Funds	\$ 2,935,221.54	\$ 1,001,080.89	\$ 784,841.10	\$ 3,151,461.33	\$ 524,443.48	\$ 2,627,017.85
201 - Street Fund	\$ 3,605,558.70	\$ 1,420,125.53	\$ 635,972.62	\$ 4,389,711.61	\$ 1,003,541.58	\$ 3,386,170.03
202 - State Highway	318,324.24	30,528.16	13,959.12	334,893.28	29,096.39	305,796.89
203 - Ecological Preservation	8,650.00	-	-	8,650.00	-	8,650.00
204 - Pataskala JEDD	3,766.08	-	-	3,766.08	-	3,766.08
205 - Permissive License Tax	586,188.60	96,221.99	119,247.75	563,162.84	213,999.87	349,162.97
206 - Recreation Fund	210,926.34	439,878.80	90,631.97	560,173.17	99,039.77	461,133.40
207 - Park Use	145,337.63	27,605.05	17,916.46	155,026.22	73,901.09	81,125.13
208 - Police Fund	3,998,031.72	1,086,187.42	1,092,917.76	3,991,301.38	692,634.10	3,298,667.28
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	24,632.49	1,400.00	5,595.49	20,437.00	400.00	20,037.00
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	15,502.84	220.00	146.84	15,576.00	-	15,576.00
213 - Pataskala Mobile Home Park	4,491.72	-	-	4,491.72	-	4,491.72
214 - FEMA Fund	-	-	-	-	-	-
215 - CHIP Fund	-	-	-	-	-	-
216 - Community Development Block Grant	-	-	-	-	-	-
217 - Safe Routes to School	-	-	-	-	-	-
218 - Police K-9	24,267.63	554.00	-	24,821.63	-	24,821.63
219 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
220 - Indigent Drivers Interlock	952.10	-	-	952.10	-	952.10
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-
222 - Law Enforcement Training & Education	10,079.61	-	-	10,079.61	-	10,079.61
223 - Payment In Lieu	58,939.54	-	-	58,939.54	-	58,939.54
224 - Local Coronavirus Relief Fund	-	-	-	-	-	-
225 - Local Fiscal Recovery Fund	-	3,321.05	-	3,321.05	-	3,321.05
226 - Impact Fees Fund	-	1,028.17	-	1,028.17	-	1,028.17
Total Special Revenue	\$ 9,022,452.25	\$ 3,107,070.17	\$ 1,976,388.01	\$ 10,153,134.41	\$ 2,112,612.80	\$ 8,040,521.61
401 - Debt Service Fund	\$ 293,468.19	\$ 447,461.17	\$ 351,719.79	\$ 389,209.57	\$ 622,494.72	\$ (233,285.15)
402 - Street Bond	-	-	-	-	-	-
Total Debt Service	\$ 293,468.19	\$ 447,461.17	\$ 351,719.79	\$ 389,209.57	\$ 622,494.72	\$ (233,285.15)
301 - Capital Improvements	\$ 2,355,527.25	\$ 89,010.36	\$ 766,401.58	\$ 1,678,136.03	\$ 268,423.89	\$ 1,409,712.14
302 - Bond Improvements	-	-	-	-	-	-
303 - State Issue II Capital Improvements	50,178.12	-	471.25	49,706.87	17,875.55	31,831.32
304 - Municipal Building Purchase	-	-	-	-	-	-
305 - Courter Bridge Improvement	-	-	-	-	-	-
306 - SR 310 TIF	847,993.69	125,832.71	103,439.54	870,386.86	-	870,386.86
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-
308 - Capital Facilities	146,234.76	24,402.52	100,000.00	70,637.28	-	70,637.28
Total Capital Projects	\$ 3,399,933.82	\$ 239,245.59	\$ 970,312.37	\$ 2,668,867.04	\$ 286,299.44	\$ 2,382,567.60
501 - Construction Account/Project	\$ 822,205.47	\$ 138,649.00	\$ 62,877.21	\$ 897,977.26	\$ 567,496.57	\$ 330,480.69
502 - Fire Escrow Fund	-	-	-	-	-	-
503 - Vendor Bond & Escrow	9,314.50	2,750.00	-	12,064.50	10,464.50	1,600.00
504 - Police Evidence/Cash Seizure	21,081.91	5,644.00	408.40	26,317.51	2,509.20	23,808.31
999 - Payroll Clearing Fund	69,466.16	1,329,779.53	1,292,031.34	107,214.35	-	107,214.35
Total Agency/Fiduciary Funds	\$ 922,068.04	\$ 1,476,822.53	\$ 1,355,316.95	\$ 1,043,573.62	\$ 580,470.27	\$ 463,103.35
Total Governmental Funds	\$ 16,573,143.84	\$ 6,271,680.35	\$ 5,438,578.22	\$ 17,406,245.97	\$ 4,126,320.71	\$ 13,279,925.26
601 - Water Operations	\$ 1,654,280.17	\$ 451,117.69	\$ 375,048.87	\$ 1,730,348.99	\$ 553,519.89	\$ 1,176,829.10
602 - Water Capital Improvements	2,790,969.85	334,657.93	1,122,010.56	2,003,617.22	232,532.76	1,771,084.46
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	56,158.49	525,755.75	-	581,914.24	576,369.00	5,545.24
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	-	330,000.00	35,591.47	294,408.53	569,408.53	(275,000.00)
651 - Sewer Operations	3,524,165.42	543,067.54	891,035.78	3,176,197.18	489,784.46	2,686,412.72
652 - Sewer Capital Improvements	3,288,127.18	298,845.46	33,332.80	3,553,639.84	152,127.02	3,401,512.82
653 - Sewer Bond Improvements	387.84	-	387.84	-	-	-
654 - Sewer Debt Service	119,704.52	476,188.87	-	595,893.39	578,754.00	17,139.39
655 - Oaks Assessment	13,136.68	10,897.48	393.70	23,640.46	20,264.00	3,376.46
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 11,446,931.59	\$ 2,970,530.72	\$ 2,457,801.02	\$ 11,959,661.29	\$ 3,172,759.66	\$ 8,786,901.63
Total All Funds	\$ 28,020,075.43	\$ 9,242,211.07	\$ 7,896,379.24	\$ 29,365,907.26	\$ 7,299,080.37	\$ 22,066,826.89

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF APRIL 30, 2022

Fund Number / Description	December 31, 2021 Total Cash Balance	FY 2022 Estimated Revenues	FY 2022 Budget Expenditures	FY 2021 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2022 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of April 30, 2022	FY 2022 Est Revenue Adjustments	EOY Projected Fund Balance as of April 30, 2022	Balance as % of Budget
101 - General Fund	\$ 2,932,977.78	\$ 2,017,557.00	\$ 2,385,854.00	\$ 83,913.32	\$ 2,469,767.32	\$ 2,480,767.46	\$ 41,500.00	\$ (35,352.77)	\$ 2,475,914.55	\$ -	\$ 2,474,620.23	99.95%
102 - Unclaimed Funds	2,243.76	100.00	-	-	2,343.76	2,343.76	-	-	2,475,914.55	-	2,474,620.23	100.00%
Total General Funds	\$ 2,935,221.54	\$ 2,017,657.00	\$ 2,385,854.00	\$ 83,913.32	\$ 2,469,767.32	\$ 2,483,111.22	\$ 41,500.00	\$ (35,352.77)	\$ 2,475,914.55	\$ -	\$ 2,476,963.99	100.04%
201 - Street Fund	\$ 3,605,558.70	\$ 4,433,719.50	\$ 4,276,450.00	\$ 604,270.13	\$ 4,880,720.13	\$ 3,158,558.07	\$ 175,000.00	\$ (50,224.28)	\$ 5,005,495.85	\$ -	\$ 3,033,782.35	60.61%
202 - State Highway	318,324.24	93,264.00	61,000.00	25,610.40	86,610.40	324,977.84	-	(2,054.89)	84,555.51	-	327,032.73	386.77%
203 - Ecological Preservation	8,650.00	-	-	-	-	8,650.00	-	-	-	-	8,650.00	100.00%
204 - Pataskala JEDD	3,766.08	-	-	-	-	3,766.08	-	-	-	-	3,766.08	100.00%
205 - Permissive License Tax	586,188.60	318,688.00	313,500.00	219,800.47	533,300.47	371,576.13	-	-	533,300.47	-	371,576.13	69.67%
206 - Park Use	210,926.34	598,750.00	578,398.00	9,685.79	588,083.79	221,592.55	26,000.00	(4,214.31)	609,869.48	14,000.00	213,806.86	35.06%
207 - Recreation Fund	145,337.63	51,900.00	114,000.00	11,488.55	125,488.55	71,749.08	-	(1,500.00)	123,988.55	-	73,249.08	59.08%
208 - Police Fund	3,998,031.72	3,395,597.00	3,792,577.00	90,287.88	3,882,864.88	3,510,763.84	-	(23,735.64)	3,859,129.24	-	3,534,499.48	91.59%
209 - Immobilization	490.00	-	-	-	-	490.00	-	-	-	-	490.00	100.00%
210 - Mayor's Court Computer	24,632.49	3,000.00	7,000.00	410.64	7,410.64	20,221.85	-	(410.64)	7,000.00	-	20,632.49	294.75%
211 - Alcohol Enforcement & Education	5,946.10	-	2,500.00	-	2,500.00	3,446.10	-	-	2,500.00	-	3,446.10	137.84%
212 - Law Enforcement Trust	15,502.84	2,500.00	5,000.00	-	5,000.00	13,002.84	-	-	5,000.00	-	13,002.84	260.06%
213 - Pataskala Mobile Home Park	4,491.72	0.28	4,492.00	-	4,492.00	-	-	-	4,492.00	-	-	0.00%
214 - PERVA Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
215 - CHIP Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
216 - Community Development Block Grant	-	-	-	-	-	-	-	-	-	-	-	100.00%
217 - Safe Routes to School	-	-	-	-	-	-	-	-	-	-	-	100.00%
218 - Police K-9	24,267.63	1,500.00	-	-	-	25,767.63	-	-	-	-	25,767.63	100.00%
219 - Sequoia Centennial Fund	366.91	-	-	-	-	366.91	-	-	-	-	366.91	100.00%
220 - Indigent Drivers Interlock	952.10	-	-	-	-	952.10	-	-	-	-	952.10	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-	-	-	-	-	-	100.00%
222 - Law Enforcement Training & Ed	10,079.61	4,500.00	-	-	-	14,579.61	-	-	-	-	14,579.61	100.00%
223 - Payment In Lieu	58,939.54	-	-	-	-	58,939.54	-	-	-	-	58,939.54	100.00%
224 - Local Coronavirus Relief Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
225 - Local Fiscal Recovery Fund	-	63,761.08	-	-	-	63,761.08	-	-	-	-	63,761.08	100.00%
226 - Impact Fees Fund	-	-	-	-	-	-	250,000.00	-	250,000.00	250,000.00	63,761.08	100.00%
Total Special Revenue	\$ 9,022,452.25	\$ 8,967,179.86	\$ 9,154,917.00	\$ 961,553.86	\$ 10,116,470.86	\$ 7,873,161.25	\$ 451,000.00	\$ (82,139.76)	\$ 10,485,331.10	\$ 264,000.00	\$ 7,768,301.01	74.09%
401 - Debt Service Fund	\$ 293,468.19	\$ 979,264.00	\$ 999,417.00	\$ -	\$ 999,417.00	\$ 273,315.19	\$ -	\$ -	\$ 999,417.00	\$ -	\$ 273,315.19	0.00%
402 - Street Bond	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total Debt Service	\$ 293,468.19	\$ 979,264.00	\$ 999,417.00	\$ -	\$ 999,417.00	\$ 273,315.19	\$ -	\$ -	\$ 999,417.00	\$ -	\$ 273,315.19	0.00%
301 - Capital Improvements	\$ 2,355,527.25	\$ 122,958.00	\$ 169,665.00	\$ 1,013,158.47	\$ 1,182,823.47	\$ 1,295,661.78	\$ -	\$ -	\$ 1,182,823.47	\$ -	\$ 1,295,661.78	109.54%
302 - Bond Improvements	50,178.12	-	-	18,346.80	18,346.80	31,831.32	-	-	18,346.80	-	31,831.32	173.50%
303 - State Issue II Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	100.00%
304 - Municipal Building Purchase	-	-	-	-	-	-	-	-	-	-	-	100.00%
305 - Courter Bridge Improvement	-	-	-	-	-	-	-	-	-	-	-	100.00%
306 - SR 310 TIF	847,993.69	250,000.00	106,694.00	-	106,694.00	991,299.69	-	-	106,694.00	-	991,299.69	929.11%
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-	-	-	-	-	-	100.00%
308 - Capital Facilities	146,234.76	97,500.00	150,000.00	-	150,000.00	93,734.76	-	-	150,000.00	-	93,734.76	62.49%
Total Capital Projects	\$ 3,399,933.82	\$ 470,458.00	\$ 426,359.00	\$ 1,031,505.27	\$ 1,457,864.27	\$ 2,412,527.55	\$ -	\$ -	\$ 1,457,864.27	\$ -	\$ 2,412,527.55	165.48%
501 - Construction Account/Project	\$ 822,205.47	\$ 750,000.00	\$ 750,000.00	\$ 551,122.78	\$ 1,301,122.78	\$ 271,082.69	\$ 28,000.00	\$ -	\$ 1,329,122.78	\$ -	\$ 243,082.69	18.29%
502 - Fire Escrow Fund	-	100,000.00	100,000.00	-	100,000.00	-	-	-	100,000.00	-	-	0.00%
503 - Vendor Bond & Escrow	9,314.50	50,000.00	50,000.00	8,464.50	58,464.50	850.00	-	-	58,464.50	-	850.00	1.45%
504 - Police Evidence/Cash Seizure	21,081.91	60,000.00	60,000.00	2,509.20	62,509.20	18,572.71	-	-	62,509.20	-	18,572.71	29.71%
999 - Payroll Clearing Fund	69,466.16	-	-	-	-	69,466.16	-	-	-	-	69,466.16	100.00%
Total Fiduciary/Agency Funds	\$ 922,068.04	\$ 960,000.00	\$ 960,000.00	\$ 562,096.48	\$ 1,522,096.48	\$ 359,971.56	\$ 28,000.00	\$ -	\$ 1,550,096.48	\$ -	\$ 331,971.56	21.42%
Total Governmental Funds	\$ 16,573,143.84	\$ 13,394,558.86	\$ 13,926,547.00	\$ 2,639,068.93	\$ 16,565,615.93	\$ 13,402,086.77	\$ 520,500.00	\$ (117,492.53)	\$ 16,968,623.40	\$ 264,000.00	\$ 13,263,079.30	78.16%
601 - Water Operations	\$ 1,654,280.17	\$ 1,386,430.00	\$ 1,468,487.00	\$ 113,761.05	\$ 1,582,248.09	\$ 1,458,462.08	\$ -	\$ (62,244.34)	\$ 1,520,003.75	\$ -	\$ 1,520,706.42	100.05%
602 - Water Capital Improvements	2,790,969.85	853,750.00	1,850,500.00	52,689.43	1,903,189.43	1,741,530.42	14,000.00	(2,132.11)	1,915,057.32	-	1,729,662.53	90.32%
603 - Water Bond Improvements	1,06	-	-	-	-	1,06	-	-	-	-	1,06	100.00%
604 - Water Debt Service	56,158.49	527,700.00	576,369.00	-	576,369.00	7,489.49	-	-	576,369.00	-	7,489.49	1.30%
605 - Water Treatment Plant #2	0.38	-	-	-	-	0.38	-	-	-	-	0.38	100.00%
606 - Water Utility State Issue II (OPWC)	-	605,000.00	605,000.00	-	605,000.00	-	-	-	605,000.00	-	-	0.00%
651 - Sewer Operations	3,524,165.42	1,709,250.00	2,326,506.00	144,699.53	2,471,205.53	2,762,209.89	-	(44,167.40)	2,427,038.13	-	2,806,377.29	115.63%
652 - Sewer Capital Improvements	3,286,127.18	1,400,677.46	340,000.00	12,459.82	352,459.82	4,336,034.82	-	-	352,459.82	-	4,336,034.82	1230.22%
653 - Sewer Debt Improvements	387.84	0.16	388.00	-	388.00	0.00	-	-	388.00	-	0.00	0.00%
654 - Sewer Debt Service	119,704.52	477,777.84	578,754.00	-	578,754.00	18,728.36	-	-	578,754.00	-	18,728.36	3.24%
655 - Oaks Assessment	13,136.68	20,261.00	21,014.00	-	21,014.00	12,383.68	-	-	21,014.00	-	12,383.68	58.93%
656 - Utility State Issue II (OPWC)	-	500,000.00	500,000.00	-	500,000.00	-	-	-	500,000.00	-	-	0.00%
Total Enterprise Funds	\$ 11,446,931.59	\$ 7,480,536.46	\$ 8,267,018.00	\$ 323,609.87	\$ 8,590,627.87	\$ 10,336,840.18	\$ 14,000.00	\$ (108,543.85)	\$ 8,496,084.02	\$ -	\$ 10,431,384.03	122.78%
Total All Funds	\$ 28,020,075.43	\$ 20,875,095.32	\$ 22,193,565.00	\$ 2,962,678.80	\$ 25,156,243.80	\$ 23,738,926.95	\$ 534,500.00	\$ (226,036.38)	\$ 25,464,707.42	\$ 264,000.00	\$ 23,694,463.33	93.05%

CITY OF PATASKALA, OHIO
APRIL 2022 YTD ANALYSIS - All Funds

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance		\$28,057,824	\$28,057,824			\$ 22,352,604	\$22,352,604				
REVENUE											
Taxes	Property Taxes	\$ 965,333	\$ 1,627,178	\$ 661,845	59.33%	\$ 825,169	\$ 1,587,270	\$ 762,101	51.99%	\$ 140,165	16.99%
	Income Taxes	2,366,495	7,403,882	5,037,387	31.96%	2,055,980	6,178,174	4,122,194	33.28%	310,514	15.10%
	Total Taxes	\$ 3,331,828	\$ 9,031,060	\$ 5,699,232	36.89%	\$ 2,881,149	\$ 7,765,444	\$ 4,884,295	37.10%	\$ 450,679	15.64%
Intergovernmental	State-Shared Revenues	\$ 536,307	\$ 1,782,895	\$ 1,246,588	30.08%	\$ 598,337	\$ 1,744,388	\$ 1,146,051	34.30%	\$ (62,030)	-10.37%
	Grants & Loans	76,969	1,356,881	1,279,911	5.67%	763,443	344,132	(419,311)	221.85%	(686,474)	-89.92%
	Other Intergovernmental	7,601	-	(7,601)	100.00%	-	-	-	0.00%	7,601	100.00%
	Total Intergovernmental	\$ 620,877	\$ 3,139,775	\$ 2,518,898	19.77%	\$ 1,361,780	\$ 2,088,520	\$ 726,740	65.20%	\$ (740,903)	-54.41%
Charges for Service	General Government Fees	\$ 91,325	\$ 231,650	\$ 140,325	39.42%	\$ 92,039	\$ 243,350	\$ 151,311	37.82%	\$ (715)	-0.78%
	Utility Charges	1,576,773	4,515,800	2,939,027	34.92%	1,681,601	4,192,356	2,510,755	40.11%	(104,828)	-6.23%
	Other Service Charges	45,294	190,000	144,706	23.84%	46,329	190,000	143,671	24.38%	(1,035)	-2.23%
	Total Charges for Service	\$ 1,713,392	\$ 4,937,450	\$ 3,224,058	34.70%	\$ 1,819,969	\$ 4,625,706	\$ 2,805,736	39.34%	\$ (106,578)	-5.86%
Fines & Forfeitures	Mayor's Court	\$ 29,542	\$ 72,100	\$ 42,558	40.97%	\$ 24,907	\$ 109,250	\$ 84,343	22.80%	\$ 4,635	18.61%
	Other Fines & Forfeitures	355	2,750	2,395	12.91%	1,119	4,600	3,481	24.33%	(764)	-68.28%
	Total Fines, Licenses & Permits	\$ 29,897	\$ 74,850	\$ 44,953	39.94%	\$ 26,026	\$ 113,850	\$ 87,824	22.86%	\$ 3,871	14.87%
Special Assessments	Special Assessments	10,927	21,261	10,334	51.39%	10,976	22,761	11,785	48.22%	(49)	-0.45%
	Total Special Assessments	\$ 10,927	\$ 21,261	\$ 10,334	51.39%	\$ 10,976	\$ 22,761	\$ 11,785	48.22%	\$ (49)	-0.45%
Other Sources	Investment Income	\$ 53,508	\$ 141,317	\$ 87,810	37.86%	\$ 50,181	\$ 236,846	\$ 186,665	21.19%	\$ 3,327	6.63%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	262,422	1,589,800	1,327,378	16.51%	214,442	711,800	497,358	30.13%	47,980	22.37%
	Total Other Sources	\$ 315,930	\$ 1,731,117	\$ 1,415,188	18.25%	\$ 264,623	\$ 948,646	\$ 684,023	27.89%	\$ 51,307	19.39%
Interfund Transfers	Transfers & Advances In	\$ 1,889,582	\$ 2,203,582	\$ 314,000	85.75%	\$ 1,188,187	\$ 1,369,922	\$ 181,735	86.73%	\$ 701,395	59.03%
	Total Transfers	\$ 1,889,582	\$ 2,203,582	\$ 314,000	85.75%	\$ 1,188,187	\$ 1,369,922	\$ 181,735	86.73%	\$ 701,395	59.03%
	Grand Total Revenue	\$ 7,912,432	\$21,139,095	\$13,226,664	37.43%	\$ 7,552,710	\$16,934,849	\$ 9,382,139	44.60%	\$ 359,722	4.76%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ (1,889,582)	\$ (2,203,582)	\$ 314,000	-14.25%	\$ (1,188,187)	\$ (1,369,922)	\$ 181,735	-13.27%	\$ (701,395)	59.03%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (1,889,582)	\$ (2,203,582)	\$ 314,000	-14.25%	\$ (1,188,187)	\$ (1,369,922)	\$ 181,735	-13.27%	\$ (701,395)	59.03%
	Adjusted Grand Total Revenue	\$ 6,022,850	\$18,935,513	\$12,912,664	31.81%	\$ 6,364,523	\$15,564,927	\$ 9,200,404	40.89%	\$ (341,673)	-5.37%

		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 1,697,084	\$ 6,624,883	\$ 4,927,799	74.38%	\$ 797,059	\$ 4,130,740	62.35%	\$ 1,724,733	\$ (27,648)	-1.60%
	Contractual Services	869,838	5,159,530	4,289,692	83.14%	1,899,100	2,390,592	46.33%	923,100	(53,262)	-5.77%
	General Operating	723,565	3,229,208	2,505,643	77.59%	984,931	1,520,712	47.09%	633,912	89,653	14.14%
	Capital Outlay	1,083,005	6,108,349	5,025,344	82.27%	1,820,108	3,205,236	52.47%	1,151,588	(68,583)	-5.96%
	Debt Service	341,273	2,139,155	1,797,882	84.05%	1,797,882	-	0.00%	352,895	(11,622)	-3.29%
	Transfers & Advances	1,889,582	2,203,582	314,000	14.25%	-	314,000	14.25%	1,188,187	701,395	59.03%
	Grand Total Expenditures	\$ 6,604,348	\$25,464,707	\$18,860,360	74.06%	\$ 7,299,080	\$11,561,279	45.40%	\$ 5,974,414	\$ 629,934	10.54%
Adjustments:											
	- Interfund transfers & advances	\$ (1,889,582)	\$ (2,203,582)	\$ (314,000)	14.25%	\$ -	\$ 314,000	14.25%	\$ (1,188,187)	\$ (701,395)	59.03%
	Total Adjustments	\$ (1,889,582)	\$ (2,203,582)	\$ (314,000)	14.25%	\$ -	\$ 314,000	14.25%	\$ (1,188,187)	\$ (701,395)	59.03%
	Adjusted Grand Total Expenditures	\$ 4,714,766	\$23,261,125	\$18,546,359	79.73%	\$ 7,299,080	\$11,247,279	48.35%	\$ 4,786,227	\$ (71,461)	-1.49%
Ending Fund Balance (based on non-adjusted expenditures)		\$29,365,907	\$23,694,463			\$ 22,066,827			\$ 23,930,899	\$ 5,435,008	22.71%
			93.05%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - All Funds Summary
THROUGH APRIL 30, 2022

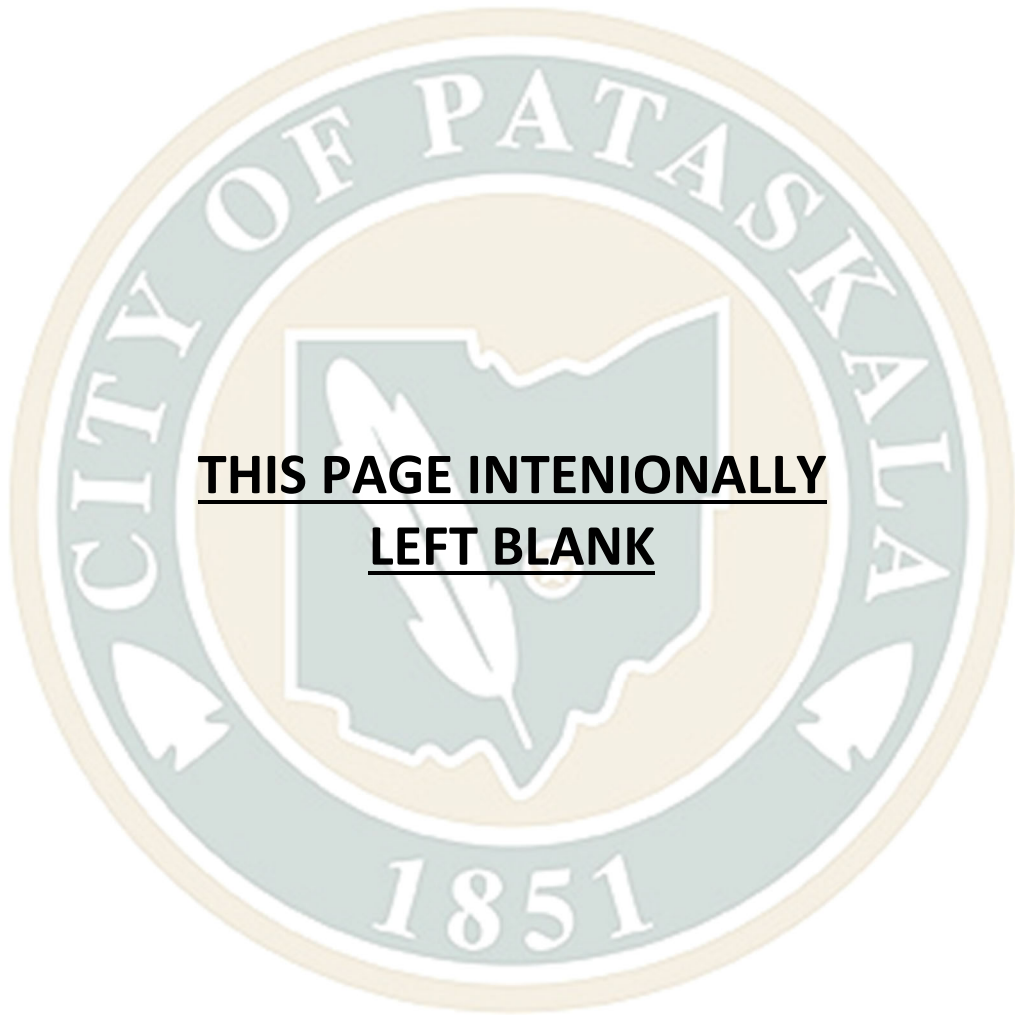
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 3,331,827.77	\$ 9,031,060.00	\$ 5,699,232.23	\$ 9,031,060.00	\$ -
Income Taxes	\$ 2,366,494.68	\$ 7,403,882.00	\$ 5,037,387.32	\$ 7,403,882.00	\$ -
Property Taxes	\$ 965,333.09	\$ 1,627,178.00	\$ 661,844.91	\$ 1,627,178.00	\$ -
Intergovernmental	\$ 620,876.68	\$ 3,139,775.04	\$ 2,518,898.36	\$ 3,139,775.04	\$ -
Grants & Loans	\$ 76,969.42	\$ 1,356,880.54	\$ 1,279,911.12	\$ 1,356,880.54	\$ -
Other Intergovernmental	\$ 7,600.68	\$ -	\$ (7,600.68)	\$ -	\$ -
State-Shared Revenues	\$ 536,306.58	\$ 1,782,894.50	\$ 1,246,587.92	\$ 1,782,894.50	\$ -
Charges for Service	\$ 1,713,391.77	\$ 4,937,450.00	\$ 3,224,058.23	\$ 4,937,450.00	\$ -
General Government Fees	\$ 91,324.76	\$ 231,650.00	\$ 140,325.24	\$ 231,650.00	\$ -
Other Service Charges	\$ 45,294.31	\$ 190,000.00	\$ 144,705.69	\$ 190,000.00	\$ -
Utility	\$ 1,576,772.70	\$ 4,515,800.00	\$ 2,939,027.30	\$ 4,515,800.00	\$ -
Fines & Forfeitures	\$ 29,896.72	\$ 74,850.00	\$ 44,953.28	\$ 74,850.00	\$ -
Mayor's Court	\$ 29,541.72	\$ 72,100.00	\$ 42,558.28	\$ 72,100.00	\$ -
Other Fines & Forfeitures	\$ 355.00	\$ 2,750.00	\$ 2,395.00	\$ 2,750.00	\$ -
Special Assessments	\$ 10,927.07	\$ 21,261.00	\$ 10,333.93	\$ 21,261.00	\$ -
Special Assessments	\$ 10,927.07	\$ 21,261.00	\$ 10,333.93	\$ 21,261.00	\$ -
Miscellaneous Revenue	\$ 315,929.69	\$ 1,731,117.44	\$ 1,415,187.75	\$ 1,481,117.44	\$ 250,000.00
Investment Income	\$ 53,507.91	\$ 141,317.44	\$ 87,809.53	\$ 141,317.44	\$ -
Other Miscellaneous Revenue	\$ 262,421.78	\$ 1,589,800.00	\$ 1,327,378.22	\$ 1,339,800.00	\$ 250,000.00
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,889,581.84	\$ 2,203,581.84	\$ 314,000.00	\$ 2,189,581.84	\$ 14,000.00
Transfers & Advances	\$ 1,889,581.84	\$ 2,203,581.84	\$ 314,000.00	\$ 2,189,581.84	\$ 14,000.00
Grand Total	\$ 7,912,431.54	\$ 21,139,095.32	\$ 13,226,663.78	\$ 20,875,095.32	\$ 264,000.00

CITY OF PATASKALA, OHIO
2022 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH APRIL 30, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 1,697,084.33	\$ 797,058.89	\$ 6,624,883.11	\$ 4,130,739.89	\$ 6,626,447.00	\$ 28,436.11	\$ (30,000.00)
Contractual Services	\$ 869,838.12	\$ 1,899,100.21	\$ 5,159,529.92	\$ 2,390,591.59	\$ 4,236,890.00	\$ 872,639.92	\$ 50,000.00
General Operating	\$ 723,565.10	\$ 984,931.40	\$ 3,229,208.22	\$ 1,520,711.72	\$ 2,930,684.00	\$ 237,024.22	\$ 61,500.00
Capital Outlay	\$ 1,083,005.23	\$ 1,820,108.15	\$ 6,108,349.17	\$ 3,205,235.79	\$ 4,070,807.00	\$ 1,598,542.17	\$ 439,000.00
Debt Service	\$ 341,273.28	\$ 1,797,881.72	\$ 2,139,155.00	\$ -	\$ 2,139,155.00	\$ -	\$ -
Transfers & Advances	\$ 1,889,581.84	\$ -	\$ 2,203,582.00	\$ 314,000.16	\$ 2,189,582.00	\$ -	\$ 14,000.00
Grand Total	\$ 6,604,347.90	\$ 7,299,080.37	\$ 25,464,707.42	\$ 11,561,279.15	\$ 22,193,565.00	\$ 2,736,642.42	\$ 534,500.00

CITY OF PATASKALA, OHIO
2022 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH APRIL 30, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 1,697,084.33	\$ 797,058.89	\$ 6,624,883.11	\$ 4,130,739.89	\$ 6,626,447.00	\$ 28,436.11	\$ (30,000.00)
Salaries & Wages	\$ 1,115,040.04	\$ 12,741.20	\$ 4,212,521.20	\$ 3,084,739.96	\$ 4,241,130.00	\$ 4,391.20	\$ (33,000.00)
Taxes & Insurance	\$ 361,512.25	\$ 752,141.72	\$ 1,559,461.65	\$ 445,807.68	\$ 1,540,836.00	\$ 18,000.65	\$ 625.00
Pension	\$ 184,298.55	\$ -	\$ 706,410.00	\$ 522,111.45	\$ 704,035.00	\$ -	\$ 2,375.00
Employee Benefits	\$ 36,233.49	\$ 32,175.97	\$ 146,490.26	\$ 78,080.80	\$ 140,446.00	\$ 6,044.26	\$ -
Contractual Services	\$ 869,838.12	\$ 1,899,100.21	\$ 5,159,529.92	\$ 2,390,591.59	\$ 4,236,890.00	\$ 872,639.92	\$ 50,000.00
Governmental Services	\$ 67,902.72	\$ 14,370.00	\$ 115,970.00	\$ 33,697.28	\$ 111,600.00	\$ 4,370.00	\$ -
Financial & Legal	\$ 105,594.14	\$ 301,669.36	\$ 602,096.27	\$ 194,832.77	\$ 525,348.00	\$ 24,248.27	\$ 52,500.00
Planning & Zoning	\$ 146,317.85	\$ 959,523.76	\$ 2,551,090.61	\$ 1,445,249.00	\$ 1,813,600.00	\$ 738,490.61	\$ (1,000.00)
Maintenance & Insurance	\$ 300,241.40	\$ 114,126.61	\$ 635,886.68	\$ 221,518.67	\$ 609,000.00	\$ 25,886.68	\$ 1,000.00
Other Contractual	\$ 173,084.97	\$ 328,941.10	\$ 884,185.68	\$ 382,159.61	\$ 819,342.00	\$ 67,343.68	\$ (2,500.00)
Utility	\$ 76,697.04	\$ 180,469.38	\$ 370,300.68	\$ 113,134.26	\$ 358,000.00	\$ 12,300.68	\$ -
General Operating	\$ 723,565.10	\$ 984,931.40	\$ 3,229,208.22	\$ 1,520,711.72	\$ 2,930,684.00	\$ 237,024.22	\$ 61,500.00
Supplies & Materials	\$ 227,324.53	\$ 315,068.70	\$ 942,621.55	\$ 400,228.32	\$ 887,779.00	\$ 43,392.55	\$ 11,450.00
Transportation	\$ 62,370.30	\$ 116,011.01	\$ 277,843.31	\$ 99,462.00	\$ 260,862.00	\$ 16,981.31	\$ -
Equipment	\$ 83,660.65	\$ 109,690.70	\$ 386,540.11	\$ 193,188.76	\$ 360,216.00	\$ 20,324.11	\$ 6,000.00
Law Enforcement	\$ 5,567.76	\$ 19,015.70	\$ 43,214.05	\$ 18,630.59	\$ 35,000.00	\$ 6,714.05	\$ 1,500.00
Utilities	\$ 160,111.00	\$ 298,946.94	\$ 603,310.94	\$ 144,253.00	\$ 580,158.00	\$ 21,402.94	\$ 1,750.00
Tax-Related Expenses	\$ 118,940.48	\$ 6,192.65	\$ 357,174.00	\$ 232,040.87	\$ 357,174.00	\$ -	\$ -
Miscellaneous Operating	\$ 65,590.38	\$ 120,005.70	\$ 618,504.26	\$ 432,908.18	\$ 449,495.00	\$ 128,209.26	\$ 40,800.00
Capital Outlay	\$ 1,083,005.23	\$ 1,820,108.15	\$ 6,108,349.17	\$ 3,205,235.79	\$ 4,070,807.00	\$ 1,598,542.17	\$ 439,000.00
Equipment	\$ 70,677.84	\$ 80,400.62	\$ 269,148.80	\$ 118,070.34	\$ 260,900.00	\$ 8,248.80	\$ -
Facilities	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -
Rolling Stock	\$ 158,804.78	\$ 167,107.77	\$ 336,907.00	\$ 10,994.45	\$ 336,907.00	\$ -	\$ -
Capital Projects	\$ 853,522.61	\$ 1,572,599.76	\$ 5,402,293.37	\$ 2,976,171.00	\$ 3,373,000.00	\$ 1,590,293.37	\$ 439,000.00
Debt Service	\$ 341,273.28	\$ 1,797,881.72	\$ 2,139,155.00	\$ -	\$ 2,139,155.00	\$ -	\$ -
Interest Expense - Governmental Funds	\$ 52,539.50	\$ 198,759.50	\$ 251,299.00	\$ -	\$ 251,299.00	\$ -	\$ -
Principal Payment - Governmental Funds	\$ 288,733.78	\$ 423,735.22	\$ 712,469.00	\$ -	\$ 712,469.00	\$ -	\$ -
Interest Expense - Utility Funds	\$ -	\$ 289,731.00	\$ 289,731.00	\$ -	\$ 289,731.00	\$ -	\$ -
Principal Payment - Utility Funds	\$ -	\$ 885,656.00	\$ 885,656.00	\$ -	\$ 885,656.00	\$ -	\$ -
Other Debt-Related Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,889,581.84	\$ -	\$ 2,203,582.00	\$ 314,000.16	\$ 2,189,582.00	\$ -	\$ 14,000.00
Transfers & Advances	\$ 1,889,581.84	\$ -	\$ 2,203,582.00	\$ 314,000.16	\$ 2,189,582.00	\$ -	\$ 14,000.00
Grand Total	\$ 6,604,347.90	\$ 7,299,080.37	\$ 25,464,707.42	\$ 11,561,279.15	\$ 22,193,565.00	\$ 2,736,642.42	\$ 534,500.00

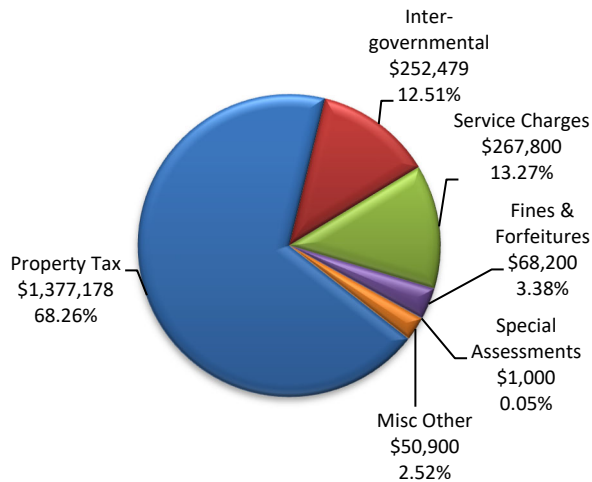


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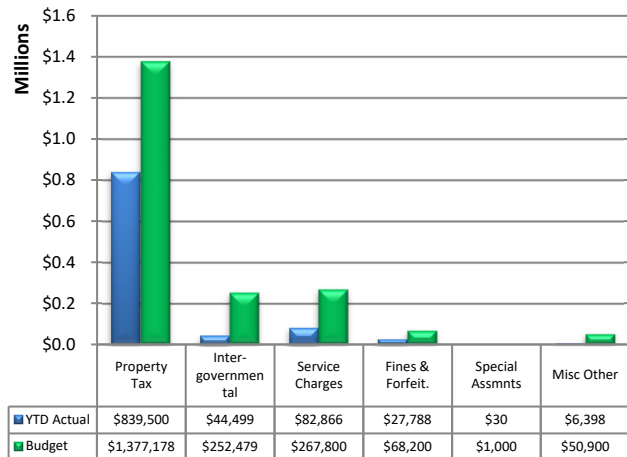
General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$1.0 million, which represents 49.62% of budget. When compared to a straight-line rate of 33.33%, it is clear that general fund revenues through April 30th are running ahead of budget. The timing of when the city receives its semi-annual property tax settlements, however, does skew the total. Eliminating the impact that the property tax receipts have in the calculation, the total is running at 35.75%, or approximately 2.42% higher than budget.

**General Fund Revenue
Budget by Source**



**General Fund Revenue
Budget vs YTD Actual**



The largest revenue source for the general fund is property taxes, which accounts for 68.26% of the 2022 general fund revenue budget. The 2022 budget for this category is projected to be \$1.38 million and would be up by \$47.3 thousand (3.56%) when compared to 2021 full-year collections. To-date, the general fund has received \$839.5 thousand in property tax revenues from the Licking County Treasurer and the State of Ohio (60.96% of budget). This total is up by \$138.8 thousand (19.81%) from the same four-month period in 2021. The increase is the result of an increased assessed valuation of the city due to recent residential construction.

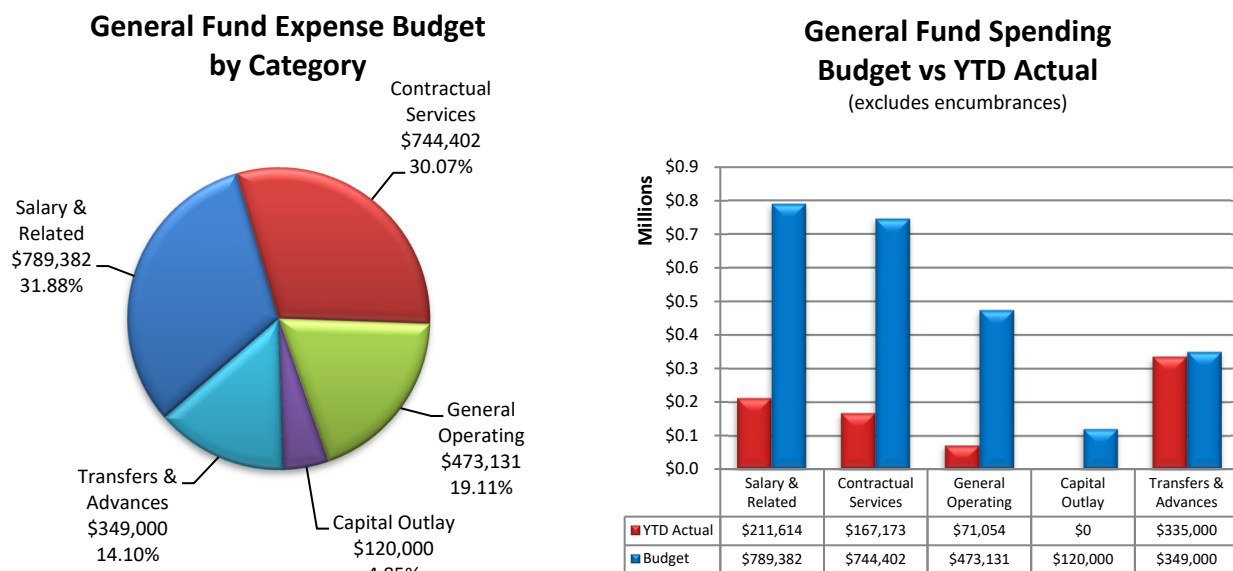
Service charge revenues represent the second largest revenue category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2022 budget in this category is \$267.8 thousand (13.27% of budget). Through April 30, the city has received \$82.9 thousand (30.94% of budget) and is down by \$4.1 thousand (4.66%) from FY 2021. The variance is the result of reduced variance applications and zoning permit requests (down \$3.4 thousand), partially offset by increased requests for permits from the city in 2021 (up \$0.3 thousand).

Intergovernmental revenue is the next major general fund revenue source. It reflects funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2022, it is projected to account for approximately \$252.5 thousand (12.51% of total fund budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. On a year to-date basis, the fund has received \$44.5 thousand in this category (17.62% of budget) and is down by \$87.6 thousand (66.32%) when compared to

the same four-month period in 2021.

Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2022 budget in this category is \$68.2 thousand (3.38% of budget) and consists of fines and forfeitures generated by the operation of the city's Mayor's Court, as well as other state-generated fines. Through April 30, the city has received \$27.8 thousand in this category, which represents 40.74% of budget. Compared to the same four-month period in 2021, the total is up by \$4.1 thousand, or 17.27%. The primary driver of the increase is the improved rate of revenue generated by the Mayor's Court in 2022. The positive variance would have been greater, however the court did not distribute March's revenue prior to April month-end.

Expenditures – The general fund has a total appropriated expenditure budget for 2022 of approximately \$2.48 million. Total spending through April 30 is \$784.8 thousand and is equal to 31.70% of the budget. Including encumbrances (e.g., purchase orders) of \$524.4 thousand (but excluding transfers) in the total results in a total ratio equal to 45.81% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same four-month period in 2021 (and excluding transfers), the total is down by \$63.7 thousand (12.40%).



Salaries, wages and other employee-related costs represent the largest expense category, with a 2022 budget of \$789.4 thousand, or 31.88% of the general fund budget. Spending through April 30 was \$211.6 thousand, or 26.81% of budget. The positive variance (\$51.5 thousand below budget) was primarily the result of an open HR position and reduced employee HRA funding paid through April.

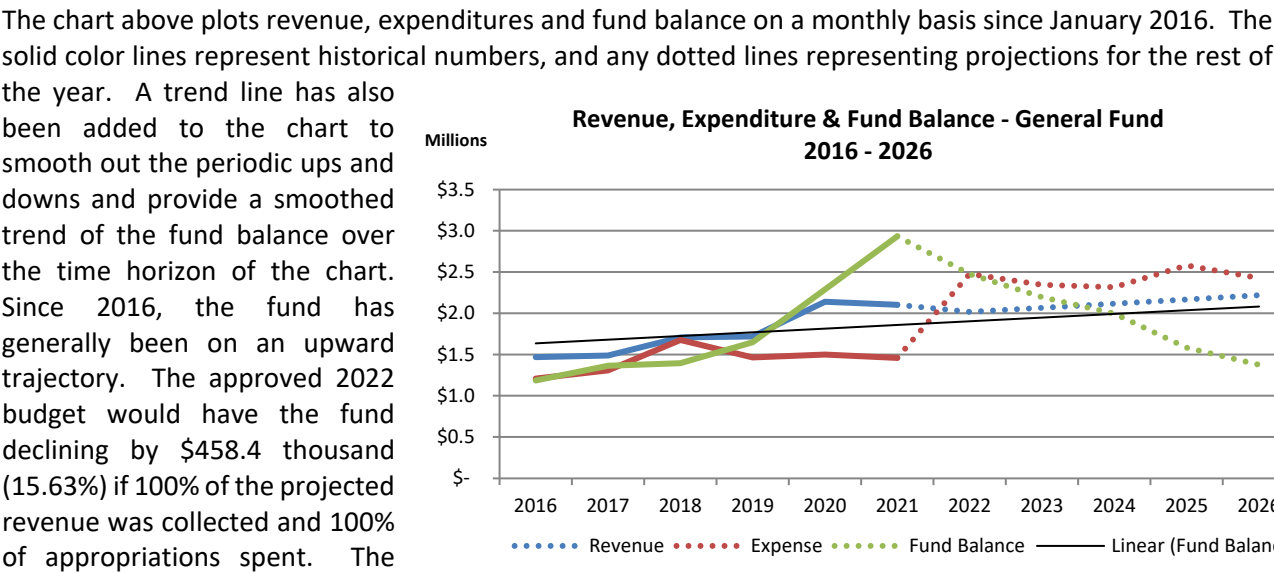
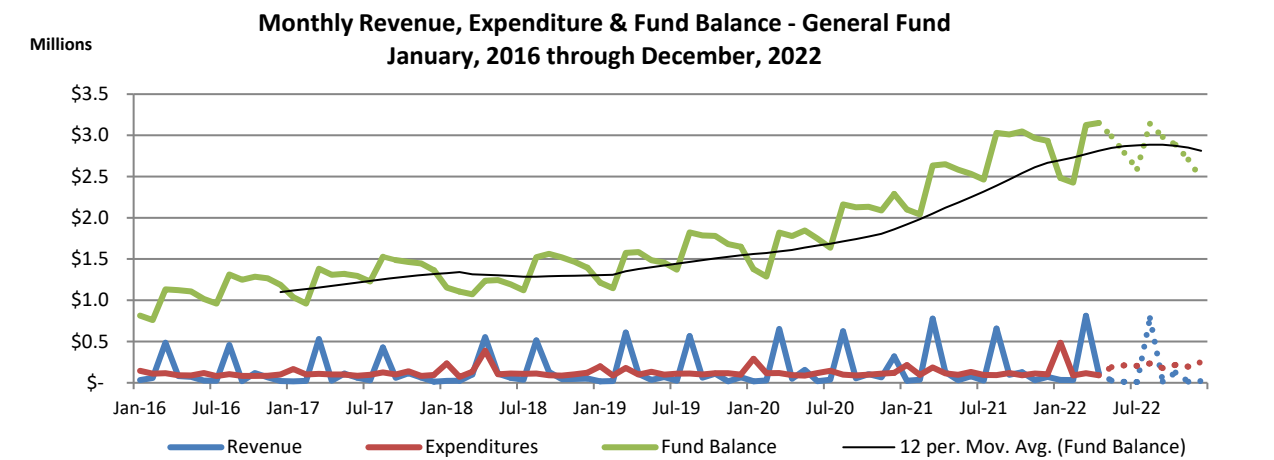
Contractual services is another major expense category in the General fund. The 2022 budget in this category is \$744.4 thousand (30.07% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through April 30 is \$167.2 thousand (22.46% of budget). Including encumbrances (e.g., purchase orders) of \$267.7 thousand in the total, 58.43% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within budget.

General operating expenditures is another significant expense category in the general fund. It combines a

number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of \$473.1 thousand, or 19.11% of the fund’s budget. Year to-date 2022 spending in this category is \$71.1 thousand and is equal to 15.02% of budget. Including encumbrances in the calculation, the total spent or committed is \$236.3 thousand, or 49.95% of budget. Spending in this category is down by \$5.7 thousand (7.41%) from the same four-month period in 2021.

The approved 2022 budget in the general fund includes \$349,000 in interfund transfers to the Recreation (206) fund to provide additional funding for recreational programming. This is a major increase from FY 2021 which had a total of \$110,000 in interfund transfers. In prior years, the General fund would cover 50% of the wages and benefits for Parks & Recreation employees. Starting in 2022, these are all being charged 100% to the Recreation fund, which results in the fund requiring additional funding. Most of the 2022 transfers were made on the accounting system during the month of January.

Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the related revenues/expenses) is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



major spikes in revenue (typically March & August) represent the receipt of the semi-annual property tax settlements. The April 2018 and January 2022 spikes reflect interfund transfers of \$250.0 and \$335.0 thousand, respectively, to the Capital Improvements and Recreational Programming funds.

As you can see from the chart at the bottom of the previous page, fiscal years 2016 through 2021 were very positive for the general fund balance, even though the fund had been generally declining over the prior several years. This improvement was due to both reduced spending and increased revenues received during the year. Of note, spending in the 2016 - 2021 period was less than revenue received which resulted in the increasing fund balance. The fund is projected to be unable to maintain this positive trend in 2022 as the current forecast calls for deficit spending in each future year through 2026. The result of this is a declining fund balance in all future years. This chart has been updated with the approved 2022 budget data and the forecast through 2026. Based upon the numbers, the fund balance is currently projected to be \$1.38 million at the end of FY 2026 and would reflect a carryover balance ratio of 56.70% which is well above the 25-35% target range in the city's fund balance policy.

CITY OF PATASKALA, OHIO
APRIL 2022 YTD ANALYSIS - General Fund (101)

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance		\$ 2,932,978	\$ 2,932,978			\$ 2,289,899	\$ 2,289,899				
REVENUE											
Taxes	Property Taxes	\$ 839,500	\$ 1,377,178	\$ 537,678	60.96%	\$ 700,721	\$ 1,337,270	\$ 636,549	52.40%	\$ 138,780	19.81%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ 839,500	\$ 1,377,178	\$ 537,678	60.96%	\$ 700,721	\$ 1,337,270	\$ 636,549	52.40%	\$ 138,780	19.81%
Intergovernmental	State-Shared Revenues	\$ 44,499	\$ 252,479	\$ 207,980	17.62%	\$ 132,108	\$ 247,978	\$ 115,870	53.27%	\$ (87,610)	-66.32%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 44,499	\$ 252,479	\$ 207,980	17.62%	\$ 132,108	\$ 247,978	\$ 115,870	53.27%	\$ (87,610)	-66.32%
Charges for Service	General Government Fees	\$ 37,572	\$ 77,800	\$ 40,228	48.29%	\$ 40,589	\$ 75,250	\$ 34,661	53.94%	\$ (3,017)	-7.43%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	45,294	190,000	144,706	23.84%	46,329	190,000	143,671	24.38%	(1,035)	-2.23%
	Total Charges for Service	\$ 82,866	\$ 267,800	\$ 184,934	30.94%	\$ 86,918	\$ 265,250	\$ 178,332	32.77%	\$ (4,052)	-4.66%
Fines & Forfeitures	Mayor's Court	\$ 27,788	\$ 68,100	\$ 40,312	40.80%	\$ 23,696	\$ 102,750	\$ 79,054	23.06%	\$ 4,092	17.27%
	Other Fines & Forfeitures	-	100	100	0.00%	-	100	100	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ 27,788	\$ 68,200	\$ 40,412	40.74%	\$ 23,696	\$ 102,850	\$ 79,154	23.04%	\$ 4,092	17.27%
Special Assessments	Special Assessments	30	1,000	970	2.96%	464	2,500	2,037	18.54%	(434)	-93.62%
	Total Special Assessments	\$ 30	\$ 1,000	\$ 970	2.96%	\$ 464	\$ 2,500	\$ 2,037	18.54%	\$ (434)	-93.62%
Other Sources	Investment Income	\$ 6,279	\$ 19,400	\$ 13,121	32.37%	\$ 6,347	\$ 29,100	\$ 22,753	21.81%	\$ (68)	-1.08%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	119	31,500	31,381	0.38%	23,121	21,500	(1,621)	107.54%	(23,002)	-99.48%
	Total Other Sources	\$ 6,398	\$ 50,900	\$ 44,502	12.57%	\$ 29,468	\$ 50,600	\$ 21,132	58.24%	\$ (23,070)	-78.29%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,001,081	\$ 2,017,557	\$ 1,016,476	49.62%	\$ 973,374	\$ 2,006,448	\$ 1,033,074	48.51%	\$ 27,707	2.85%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 1,001,081	\$ 2,017,557	\$ 1,016,476	49.62%	\$ 973,374	\$ 2,006,448	\$ 1,033,074	48.51%	\$ 27,707	2.85%

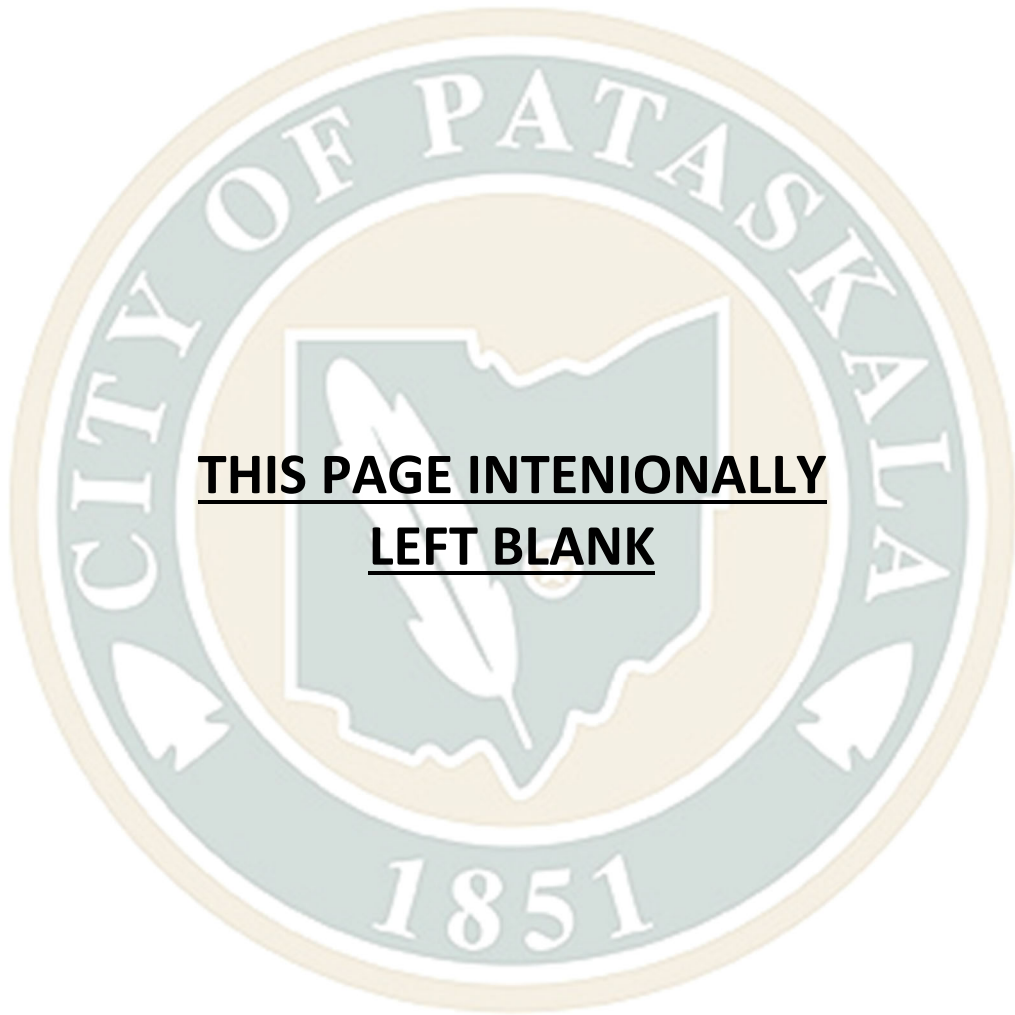
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 211,614	\$ 789,382	\$ 577,767	73.19%	\$ 91,439	\$ 486,328	61.61%	\$ 218,348	\$ (6,734)	-3.08%
	Contractual Services	167,173	744,402	577,229	77.54%	267,747	309,482	41.57%	201,997	(34,825)	-17.24%
	General Operating	71,054	473,131	402,077	84.98%	165,257	236,820	50.05%	76,738	(5,684)	-7.41%
	Capital Outlay	-	120,000	120,000	-100.00%	-	120,000	100.00%	16,409	(16,409)	-100.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	335,000	349,000	14,000	4.01%	-	14,000	4.01%	100,000	235,000	235.00%
	Grand Total Expenditures	\$ 784,841	\$ 2,475,915	\$ 1,691,073	68.30%	\$ 524,443	\$ 1,166,630	47.12%	\$ 613,492	\$ 171,349	27.93%
Adjustments:											
	- Interfund transfers & advances	\$ (335,000)	\$ (349,000)	\$ 14,000	-4.01%	\$ -	\$ 14,000	4.01%	\$ (100,000)	\$ (235,000)	235.00%
	Total Adjustments	\$ (335,000)	\$ (349,000)	\$ (14,000)	4.01%	\$ -	\$ 14,000	4.01%	\$ (100,000)	\$ (235,000)	235.00%
	Adjusted Grand Total Expenditures	\$ 449,841	\$ 2,126,915	\$ 1,677,073	78.85%	\$ 524,443	\$ 1,152,630	54.19%	\$ 513,492	\$ (63,651)	-12.40%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,149,218	\$ 2,474,620			\$ 2,624,774			\$ 2,649,781	\$ 499,436	18.85%
			99.95%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - General Fund (101)
THROUGH APRIL 30, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 1,001,080.89	\$ 2,017,557.00	\$ 1,016,476.11	\$ 2,017,557.00	\$ -
Taxes	\$ 839,500.38	\$ 1,377,178.00	\$ 537,677.62	\$ 1,377,178.00	\$ -
Property Taxes	\$ 839,500.38	\$ 1,377,178.00	\$ 537,677.62	\$ 1,377,178.00	\$ -
Intergovernmental	\$ 44,498.59	\$ 252,479.00	\$ 207,980.41	\$ 252,479.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 44,498.59	\$ 252,479.00	\$ 207,980.41	\$ 252,479.00	\$ -
Charges for Service	\$ 82,866.27	\$ 267,800.00	\$ 184,933.73	\$ 267,800.00	\$ -
General Government Fees	\$ 37,571.96	\$ 77,800.00	\$ 40,228.04	\$ 77,800.00	\$ -
Other Service Charges	\$ 45,294.31	\$ 190,000.00	\$ 144,705.69	\$ 190,000.00	\$ -
Fines & Forfeitures	\$ 27,787.72	\$ 68,200.00	\$ 40,412.28	\$ 68,200.00	\$ -
Mayor's Court	\$ 27,787.72	\$ 68,100.00	\$ 40,312.28	\$ 68,100.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Special Assessments	\$ 29.59	\$ 1,000.00	\$ 970.41	\$ 1,000.00	\$ -
Special Assessments	\$ 29.59	\$ 1,000.00	\$ 970.41	\$ 1,000.00	\$ -
Miscellaneous Revenue	\$ 6,398.34	\$ 50,900.00	\$ 44,501.66	\$ 50,900.00	\$ -
Investment Income	\$ 6,278.95	\$ 19,400.00	\$ 13,121.05	\$ 19,400.00	\$ -
Other Miscellaneous Revenue	\$ 119.39	\$ 31,500.00	\$ 31,380.61	\$ 31,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,001,080.89	\$ 2,017,557.00	\$ 1,016,476.11	\$ 2,017,557.00	\$ -

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH APRIL 30, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 784,841.10	\$ 524,443.48	\$ 2,475,914.55	\$ 1,166,629.97	\$ 2,385,854.00	\$ 48,560.55	\$ 41,500.00
General Government	\$ 238,600.69	\$ 184,595.72	\$ 998,855.27	\$ 575,658.86	\$ 965,378.00	\$ 20,977.27	\$ 12,500.00
Salary & Related	\$ 123,650.16	\$ 46,411.11	\$ 476,433.38	\$ 306,372.11	\$ 484,012.00	\$ 2,421.38	\$ (10,000.00)
Contractual Services	\$ 100,168.11	\$ 109,558.46	\$ 350,779.77	\$ 141,053.20	\$ 332,315.00	\$ 8,464.77	\$ 10,000.00
General Operating	\$ 14,782.42	\$ 28,626.15	\$ 171,642.12	\$ 128,233.55	\$ 149,051.00	\$ 10,091.12	\$ 12,500.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 50,109.83	\$ 27,604.21	\$ 209,692.61	\$ 131,978.57	\$ 204,073.00	\$ 5,619.61	\$ -
Salary & Related	\$ 45,914.60	\$ 17,364.83	\$ 163,973.00	\$ 100,693.57	\$ 163,123.00	\$ 850.00	\$ -
Contractual Services	\$ 1,561.48	\$ 1,509.00	\$ 14,970.48	\$ 11,900.00	\$ 12,000.00	\$ 2,970.48	\$ -
General Operating	\$ 2,633.75	\$ 8,730.38	\$ 30,749.13	\$ 19,385.00	\$ 28,950.00	\$ 1,799.13	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 58,561.77	\$ 115,590.89	\$ 326,064.95	\$ 151,912.29	\$ 317,650.00	\$ 8,414.95	\$ -
Salary & Related	\$ 30,113.68	\$ 22,204.08	\$ 104,550.00	\$ 52,232.24	\$ 104,550.00	\$ -	\$ -
Contractual Services	\$ 28,179.97	\$ 92,604.93	\$ 209,514.95	\$ 88,730.05	\$ 201,100.00	\$ 8,414.95	\$ -
General Operating	\$ 268.12	\$ 781.88	\$ 12,000.00	\$ 10,950.00	\$ 12,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 28,797.78	\$ 17,887.02	\$ 113,476.77	\$ 66,791.97	\$ 111,053.00	\$ 2,423.77	\$ -
Salary & Related	\$ 11,935.86	\$ 5,159.38	\$ 44,125.12	\$ 27,029.88	\$ 43,250.00	\$ 875.12	\$ -
Contractual Services	\$ 15,319.22	\$ 9,093.26	\$ 45,524.57	\$ 21,112.09	\$ 44,263.00	\$ 1,261.57	\$ -
General Operating	\$ 1,542.70	\$ 3,634.38	\$ 23,827.08	\$ 18,650.00	\$ 23,540.00	\$ 287.08	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 73,771.03	\$ 178,765.64	\$ 478,824.95	\$ 226,288.28	\$ 452,700.00	\$ 11,124.95	\$ 15,000.00
Salary & Related	\$ -	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -
Contractual Services	\$ 21,944.01	\$ 54,981.61	\$ 123,612.16	\$ 46,686.54	\$ 118,000.00	\$ 5,612.16	\$ -
General Operating	\$ 51,827.02	\$ 123,484.03	\$ 234,912.79	\$ 59,601.74	\$ 214,400.00	\$ 5,512.79	\$ 15,000.00
Capital Outlay	\$ -	\$ -	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ -	\$ -
Recreational Programming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 335,000.00	\$ -	\$ 349,000.00	\$ 14,000.00	\$ 335,000.00	\$ -	\$ 14,000.00
Transfers & Advances	\$ 335,000.00	\$ -	\$ 349,000.00	\$ 14,000.00	\$ 335,000.00	\$ -	\$ 14,000.00
Grand Total	\$ 784,841.10	\$ 524,443.48	\$ 2,475,914.55	\$ 1,166,629.97	\$ 2,385,854.00	\$ 48,560.55	\$ 41,500.00

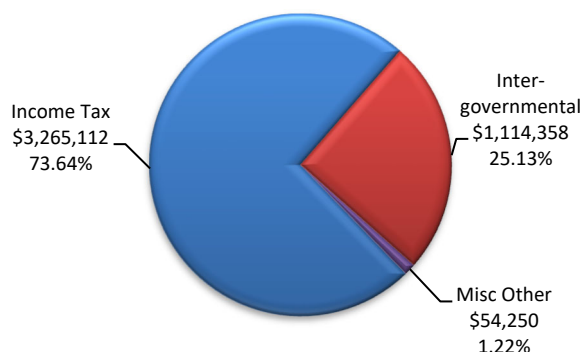


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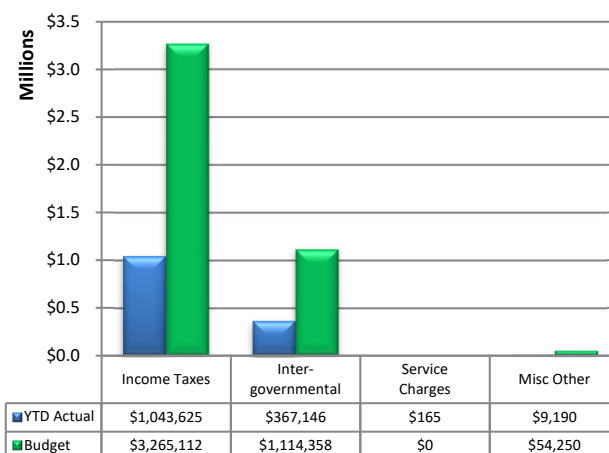
Street Fund (201)

Revenue – The Street Fund has a 2022 revenue budget of approximately \$4.43 million with the fund’s primary revenue sources being income taxes and intergovernmental revenues. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$1.42 million, which reflects 32.03% of the full-year budget. Total revenue to-date is up by \$387.4 thousand (37.51%) from the same four-month period in 2021.

Street Fund Revenue Budget by Source

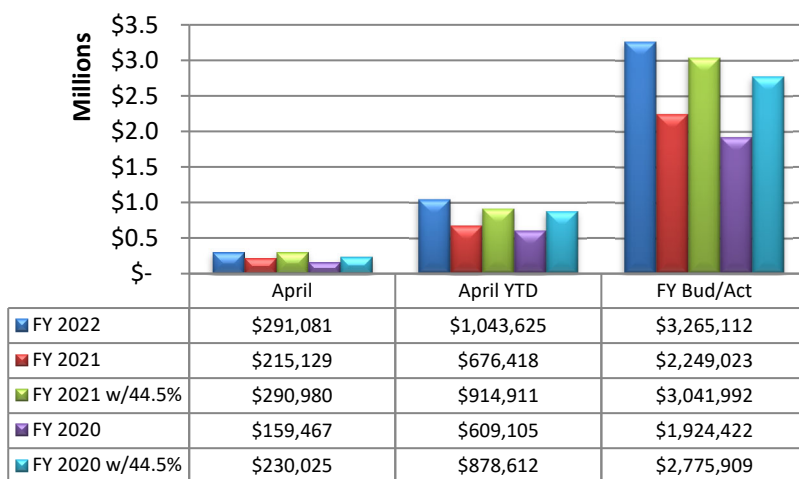


Street Fund Revenue Budget vs YTD Actual



Income tax collections in April were \$290.1 thousand and represent 8.91% of the 2022 budget. Collections are up by \$76.0 thousand (35.31%) when compared to the same period in 2021. Year to date income tax revenues credited to the fund are \$1.04 million and represent 31.96% of budget. Collections to date are up by \$367.2 thousand (54.29%) from the same four-month period in 2021. In comparison, collections through April 2021 were equal to 30.08% of the full-year collections, and in 2020 the rate was 31.65%. The increase in the fund’s 2022 allocation rate from 32.90% to 44.50% had the effect of increasing the revenue credited to the fund by \$274.5 thousand. The increased level of total collections through April resulted in an increase of \$92.7 thousand. The net impact of these variances is the overall increase in fund revenue of \$367.2 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$128.7 thousand (14.07%) more in 2022 than 2021 had the allocation rate not been changed, and collections would have been \$165.0 thousand (18.78%) higher than 2020 collections.

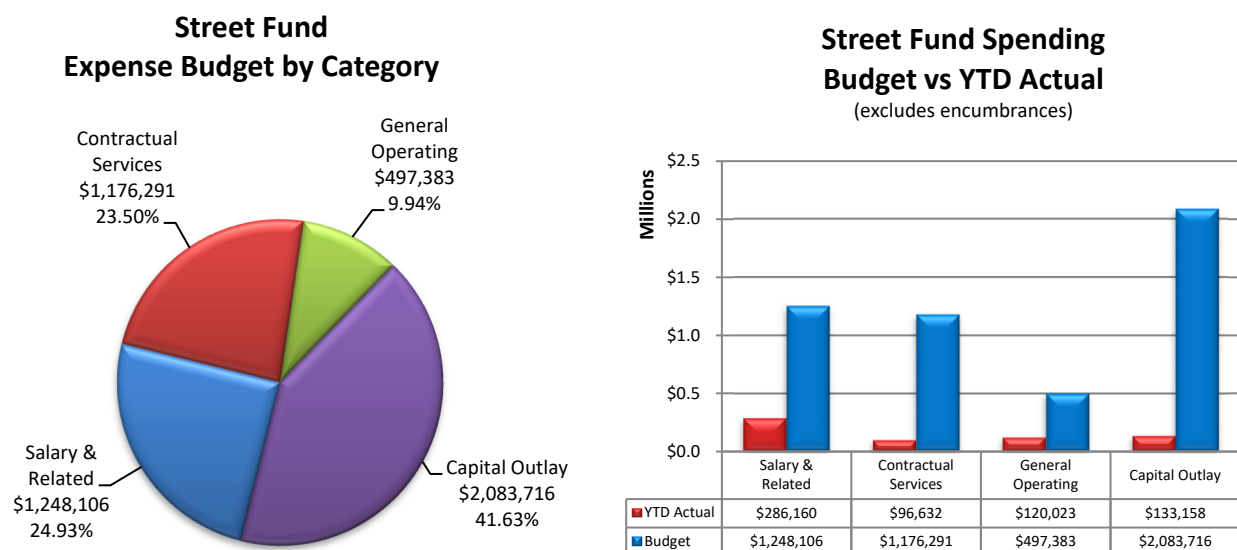
Income Tax Collections - Street Fund



Intergovernmental revenues in the Street fund are budgeted at \$1.11 million and represent 25.13% of the fund's revenue budget. They reflect funding received by the city from the federal, state and county governments. This category is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$367.1 thousand in this category (32.95% of budget) which is up by \$21.5 thousand (6.22%) from the same four-month period in 2021.

The other category, Other Sources, is budgeted at \$54.3 thousand and represents only 1.22% of the total fund revenue budget. To date, the city has received \$9.2 thousand (16.94% of budget), which is down by \$1.1 thousand (10.64%) from the same four-month period in 2021.

Expenditures – The Street fund has a total appropriated expenditure budget for 2022 of approximately \$5.0 million. Total spending through April 30 was \$636.0 thousand and is equal to 12.71% of budget. The lower than anticipated spending rate is the result of below-budget spending in all budget categories. Including encumbrances of \$1.0 million in the total (but excluding transfers) results in total fund spending equal to 32.75% of budget. Compared to year to-date 2021 (and excluding transfers), the total is down by \$156.5 thousand (19.75%) and is the result of reduced spending on wages/benefits and contractual services.



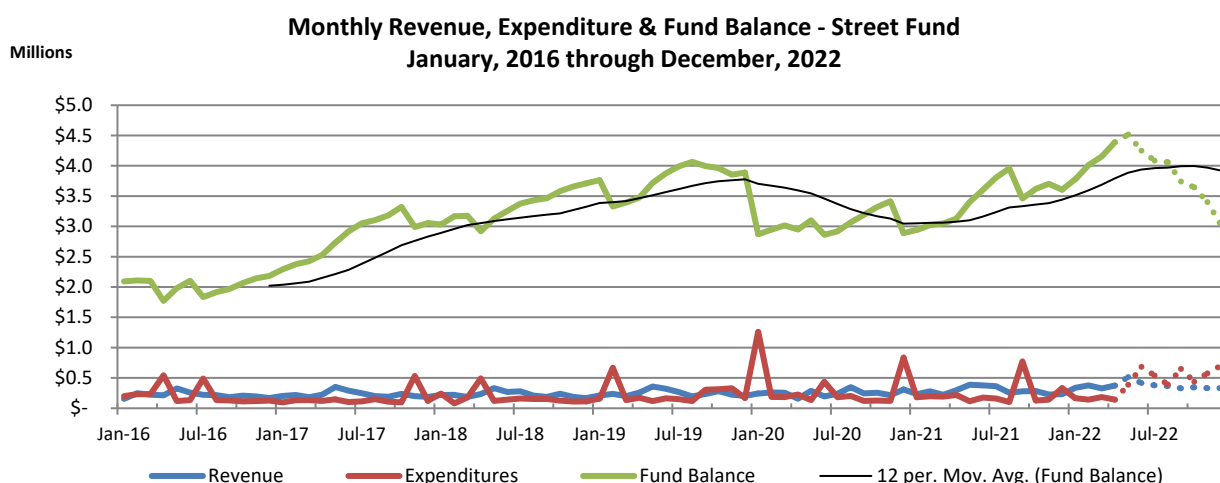
Spending on capital projects and equipment is the largest expense category in the Street Fund with a 2022 budget of \$2.08 million, or 41.63% of the fund's budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through April 30 was \$133.2 thousand, or 6.39% of budget. The variance is the result of planned infrastructure improvement projects that won't begin until late-spring or early-summer. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$547.0 thousand, or 26.25% of budget.

Salaries, wages and other employee-related costs represents the next major expense category in the Street fund with a 2022 budget of \$1.25 million, or 24.93% of the fund's budget. The budget provides funding for paying employee wages, pension costs and fringe benefits. Spending through April 30 was \$286.2 thousand, or 22.93% of budget. The positive budget variance (\$129.8 thousand below budget) is primarily the result of there being reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$34.9 thousand (10.87%) from the level in 2021 and is also the result of there being open positions in 2022 and reduced HRA contribution funding through April.

Contractual services is another major expense category in the Street fund. The 2022 budget in this category is \$1.18 million (23.50% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through April 30 is \$96.6 thousand (8.21% of budget). Including encumbrances (e.g., purchase orders) of \$345.6 thousand in the total, 37.59% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within budget.

General operating expenditures is the other significant expense category for the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of \$497.4 thousand, or 9.94% of the fund’s budget. Spending through April 30 was \$120.0 thousand, or 24.13% of budget. Including encumbrances in the calculation, total spending is \$209.9 thousand, or 42.20% of the budget. Spending in this category is down by approximately \$3.1 thousand (2.50%) when compared to the same four-month period in 2021.

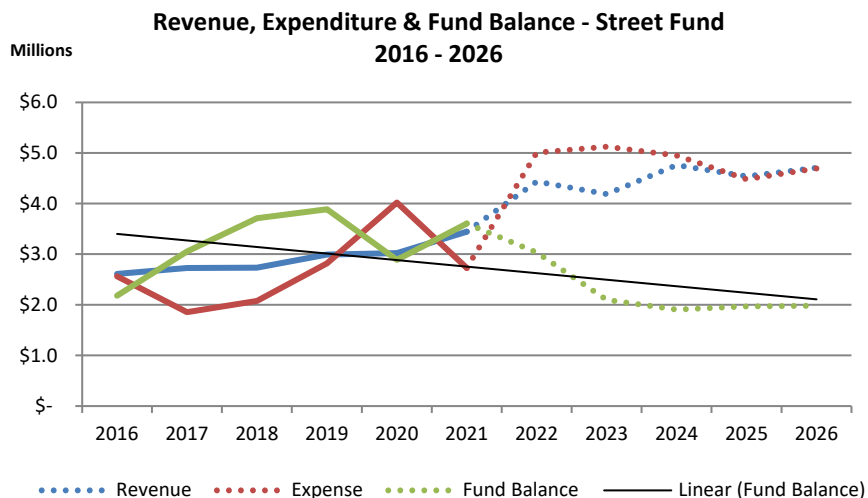
Fund Balance – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city’s streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or periods of greater than typical spending. Evaluating the fund balance, revenues, and expenses is a valuable exercise, in that it provides insight as to trend



(increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?). The chart above plots revenue, expenditures and fund balance monthly since January 2016. The solid color lines represent actual numbers, and the dotted lines represent future projections. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over time. The expense spikes, particularly in February 2019, January 2020 and December 2020 are the result of paying high-dollar invoices related to construction projects. Other than those items, revenues and spending have been closely matched. Since January 2016, revenues have generally equaled or exceeded expenses, except for large-dollar progress payments on capital improvement projects. In 2022, however, the fund balance is projected to decline by \$571.8 thousand (15.86%) due to planned roadway and infrastructure improvement projects expected to be completed in 2022. This balance represents a carryover ratio of 60.61% which is above the 25-35% target per city policy.

As you can see from chart at the top of the following page, which has been updated with the proposed 2022 budget data through 2026, the balance of the Street fund increased significantly from 2016 – 2019 but

dramatically declined in 2020 due to increased approved capital spending. However, current projections also call for the fund balance to significantly decline in 2022-2023 and then somewhat stabilize (although still declining) in 2024. From 2024 and beyond, the fund balance remains somewhat stable between \$1.90 and \$1.97 million. The 2026 year-end carryover balance is currently projected to be \$1.98 million which is equal to 41.89% of planned spending and which is slightly higher than policy.



CITY OF PATASKALA, OHIO
APRIL 2022 YTD ANALYSIS - Street Fund (201)

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance											
		\$ 3,605,559	\$ 3,605,559			\$ 2,889,341	\$ 2,889,341				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	1,043,625	3,265,112	2,221,487	31.96%	676,418	2,032,633	1,356,215	33.28%	367,207	54.29%
	Total Taxes	\$ 1,043,625	\$ 3,265,112	\$ 2,221,487	31.96%	\$ 676,418	\$ 2,032,633	\$ 1,356,215	33.28%	\$ 367,207	54.29%
Intergovernmental	State-Shared Revenues	\$ 367,146	\$ 1,114,358	\$ 747,211	32.95%	\$ 345,663	\$ 1,083,750	\$ 738,087	31.90%	\$ 21,483	6.22%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 367,146	\$ 1,114,358	\$ 747,211	32.95%	\$ 345,663	\$ 1,083,750	\$ 738,087	31.90%	\$ 21,483	6.22%
Charges for Service	General Government Fees	\$ 165	\$ -	\$ (165)	100.00%	\$ 345	\$ -	\$ (345)	100.00%	\$ (180)	-52.17%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 165	\$ -	\$ (165)	100.00%	\$ 345	\$ -	\$ (345)	100.00%	\$ (180)	-52.17%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 9,011	\$ 24,250	\$ 15,239	37.16%	\$ 8,553	\$ 49,487	\$ 40,934	17.28%	\$ 458	5.35%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	179	30,000	29,821	0.60%	1,731	30,000	28,269	5.77%	(1,552)	-89.67%
	Total Other Sources	\$ 9,190	\$ 54,250	\$ 45,060	16.94%	\$ 10,284	\$ 79,487	\$ 69,203	12.94%	\$ (1,095)	-10.64%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,420,126	\$ 4,433,720	\$ 3,013,594	32.03%	\$ 1,032,710	\$ 3,195,870	\$ 2,163,160	32.31%	\$ 387,416	37.51%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 1,420,126	\$ 4,433,720	\$ 3,013,594	32.03%	\$ 1,032,710	\$ 3,195,870	\$ 2,163,160	32.31%	\$ 387,416	37.51%

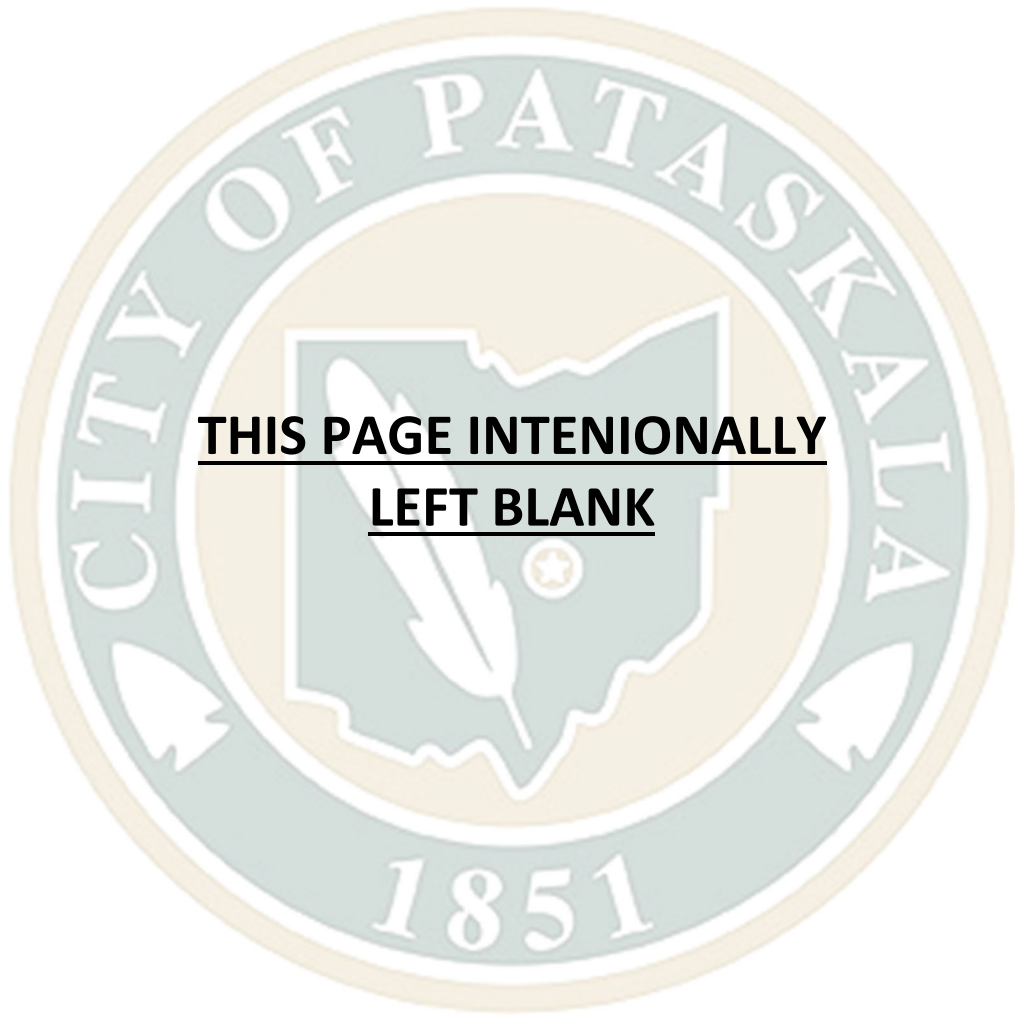
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 286,160	\$ 1,248,106	\$ 961,946	77.07%	\$ 154,258	\$ 807,688	64.71%	\$ 321,056	\$ (34,896)	-10.87%
	Contractual Services	96,632	1,176,291	1,079,658	91.79%	345,565	734,094	62.41%	171,241	(74,609)	-43.57%
	General Operating	120,023	497,383	377,360	75.87%	89,854	287,506	57.80%	123,096	(3,073)	-2.50%
	Capital Outlay	133,158	2,083,716	1,950,558	93.61%	413,864	1,536,694	73.75%	177,059	(43,902)	-24.79%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 635,973	\$ 5,005,496	\$ 4,369,523	87.29%	\$ 1,003,542	\$ 3,365,982	67.25%	\$ 792,452	\$ (156,479)	-19.75%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 635,973	\$ 5,005,496	\$ 4,369,523	87.29%	\$ 1,003,542	\$ 3,365,982	67.25%	\$ 792,452	\$ (156,479)	-19.75%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 4,389,712	\$ 3,033,782			\$ 3,386,170			\$ 3,129,599	\$ 1,260,113	40.26%
			60.61%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Street Fund (201)
THROUGH APRIL 30, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 1,420,125.53	\$ 4,433,719.50	\$ 3,013,593.97	\$ 4,433,719.50	\$ -
Taxes	\$ 1,043,624.61	\$ 3,265,112.00	\$ 2,221,487.39	\$ 3,265,112.00	\$ -
Income Taxes	\$ 1,043,624.61	\$ 3,265,112.00	\$ 2,221,487.39	\$ 3,265,112.00	\$ -
Intergovernmental	\$ 367,146.33	\$ 1,114,357.50	\$ 747,211.17	\$ 1,114,357.50	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 367,146.33	\$ 1,114,357.50	\$ 747,211.17	\$ 1,114,357.50	\$ -
Charges for Service	\$ 165.00	\$ -	\$ (165.00)	\$ -	\$ -
General Government Fees	\$ 165.00	\$ -	\$ (165.00)	\$ -	\$ -
Miscellaneous Revenue	\$ 9,189.59	\$ 54,250.00	\$ 45,060.41	\$ 54,250.00	\$ -
Investment Income	\$ 9,010.82	\$ 24,250.00	\$ 15,239.18	\$ 24,250.00	\$ -
Other Miscellaneous Revenue	\$ 178.77	\$ 30,000.00	\$ 29,821.23	\$ 30,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,420,125.53	\$ 4,433,719.50	\$ 3,013,593.97	\$ 4,433,719.50	\$ -

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH APRIL 30, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 635,972.62	\$ 1,003,541.58	\$ 5,005,495.85	\$ 3,365,981.65	\$ 4,276,450.00	\$ 554,045.85	\$ 175,000.00
General Government	\$ 83,670.29	\$ 270,433.66	\$ 949,424.52	\$ 595,320.57	\$ 838,595.00	\$ 110,829.52	\$ -
Salary & Related	\$ 25,484.82	\$ 14,174.79	\$ 97,515.13	\$ 57,855.52	\$ 107,480.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 58,185.47	\$ 255,938.87	\$ 851,589.39	\$ 537,465.05	\$ 731,115.00	\$ 110,474.39	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 320.00	\$ -	\$ -	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 10,585.00	\$ 32,012.50	\$ 67,597.50	\$ 25,000.00	\$ 65,000.00	\$ 2,597.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 10,585.00	\$ 32,012.50	\$ 67,597.50	\$ 25,000.00	\$ 65,000.00	\$ 2,597.50	\$ -
Public Service	\$ 457,229.88	\$ 677,685.26	\$ 3,737,106.46	\$ 2,602,191.32	\$ 3,123,056.00	\$ 439,050.46	\$ 175,000.00
Salary & Related	\$ 235,504.54	\$ 132,434.42	\$ 1,050,123.23	\$ 682,184.27	\$ 1,047,649.00	\$ 2,474.23	\$ -
Contractual Services	\$ 23,850.13	\$ 49,241.68	\$ 241,603.30	\$ 168,511.49	\$ 209,500.00	\$ 32,103.30	\$ -
General Operating	\$ 64,717.58	\$ 82,144.94	\$ 361,664.23	\$ 214,801.71	\$ 342,500.00	\$ 19,164.23	\$ -
Capital Outlay	\$ 133,157.63	\$ 413,864.22	\$ 2,083,715.70	\$ 1,536,693.85	\$ 1,523,407.00	\$ 385,308.70	\$ 175,000.00
Finance	\$ 78,540.90	\$ 16,956.71	\$ 227,867.37	\$ 132,369.76	\$ 226,299.00	\$ 1,568.37	\$ -
Salary & Related	\$ 25,170.54	\$ 7,648.82	\$ 100,467.82	\$ 67,648.46	\$ 100,155.00	\$ 312.82	\$ -
Contractual Services	\$ 4,011.46	\$ 8,371.89	\$ 15,500.35	\$ 3,117.00	\$ 14,310.00	\$ 1,190.35	\$ -
General Operating	\$ 49,358.90	\$ 936.00	\$ 111,899.20	\$ 61,604.30	\$ 111,834.00	\$ 65.20	\$ -
Parks, Lands & Municipal Facilities	\$ 5,946.55	\$ 6,453.45	\$ 23,500.00	\$ 11,100.00	\$ 23,500.00	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 5,946.55	\$ 6,453.45	\$ 23,500.00	\$ 11,100.00	\$ 23,500.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 635,972.62	\$ 1,003,541.58	\$ 5,005,495.85	\$ 3,365,981.65	\$ 4,276,450.00	\$ 554,045.85	\$ 175,000.00

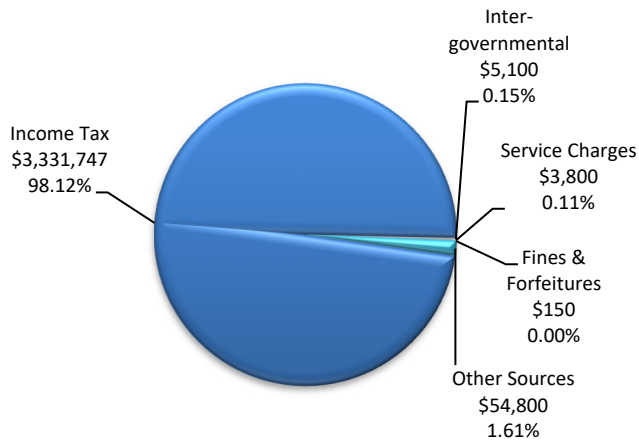


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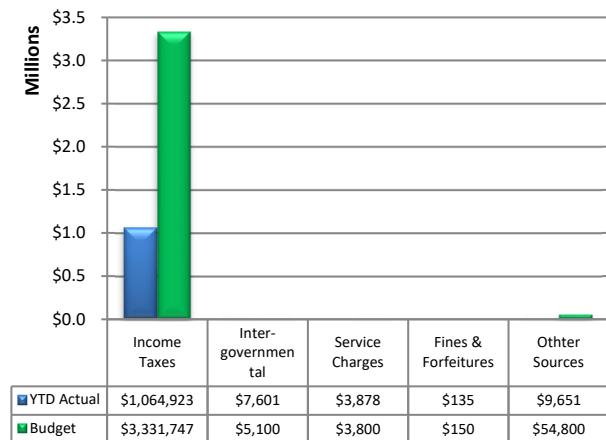
Police Fund (208)

Revenue – The fund’s primary revenue sources are income taxes and other sources, and it has a 2022 total revenue budget of \$3.34 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$1.09 million, which represents 31.99% of budget. Total revenue to-date is \$56.7 thousand (4.96%) lower than that collected during the same four-month period in 2021. The primary cause of the decrease is the fund receiving a lesser portion of the tax revenues than in 2021 (45.0% vs 55.0%), partially offset by the slightly higher level of income tax collections in 2022.

**Police Fund Revenue
Budget by Source**

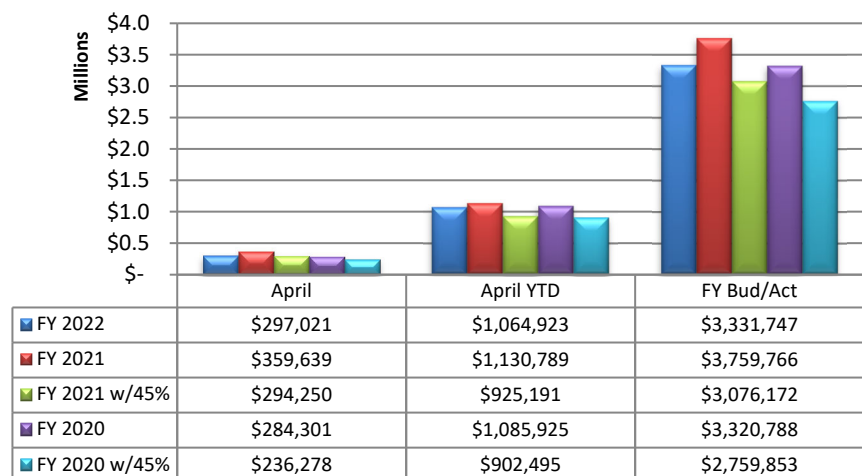


**Police Fund Revenue
Budget vs YTD Actual**



Income tax collections in April were \$297.0 thousand and are down by \$62.7 thousand (17.14%) when compared to the same period in 2021 and are equal to 8.91% of budget. Year to date income tax revenues credited to the fund are \$1.06 million and represent 31.96% of budget. Collections to-date are down \$65.9 thousand (5.82%) from the same four-month period in 2021. In comparison, collections through April 2021 were \$1.13 million, and reflected 30.08% of the 2021 full-year collections. In 2020, the rate was equal to 32.70% of full-year collections. The decrease in the fund’s 2022 allocation rate from 55.0% to 45.0% had the effect of reducing the revenue credited to the fund by \$236.6 thousand. The increased level of total collections through April resulted in an increase of \$170.8 thousand. The net impact of these variances is the overall decrease in fund revenue of \$65.9 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$139.7 thousand (15.10%) more in 2022

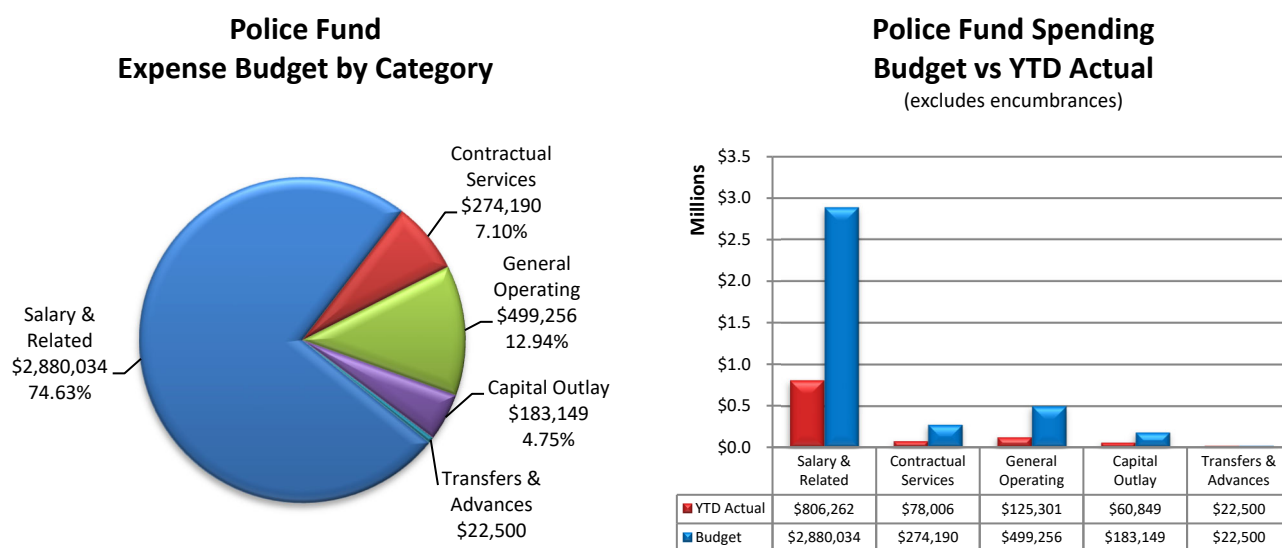
Income Tax Collections - Police Fund



than 2021 had the allocation rate not been changed, and collections would have been \$162.4 thousand (18.0%) higher than the 2020 collections.

The other significant revenue category, Other Sources, is budgeted at \$54.8 thousand, and represents only 1.61% of the total fund revenue budget. To date, the city has received \$9.7 thousand (17.61% of budget) and is down by \$2.0 thousand (17.30%) from the same four-month period in 2021.

Expenditures – The Police fund has a total appropriated expenditure budget for 2022 of approximately \$3.86 million. Total spending through April 30 is approximately \$1.09 million and is equal to 28.32% of budget. Excluding interfund transfers of \$22.5 thousand, total spending is equal to 27.90% of budget. Including encumbrances (e.g., purchase orders) of \$692.6 thousand in the total results in total spending equal to 45.95% of budget. Compared to the same four-month period in 2021 (and excluding transfers), the total is up by \$5.4 thousand (0.51%) and is primarily the result of increased spending in the Salary & Related budget category, partially offset by reduced spending in the Contractual Services budget category.



Salaries, wages and other employee-related costs represent the largest expense category with a 2022 budget of \$2.88 million, or 74.63% of the fund's budget. Spending through April 30 was \$806.3 thousand, or 27.99% of budget and is \$153.7 thousand (5.34%) below budget. The variance is the result of there being a lower level of funding of employee HRA accounts in 2022 and open positions. Spending in this category is up by \$11.1 thousand (1.39%) from the level in 2021 and is also the result of there being less open positions in 2022, partially offset by reduced HRA contribution funding through April.

General operating expenditures is the next major expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of \$499.3 thousand, or 12.94% of the total fund expenditure budget. Year to-date spending in this category is \$125.3 thousand, or 25.10% of budget and is down by \$0.7 thousand (0.55%) from the same four-month period in 2021.

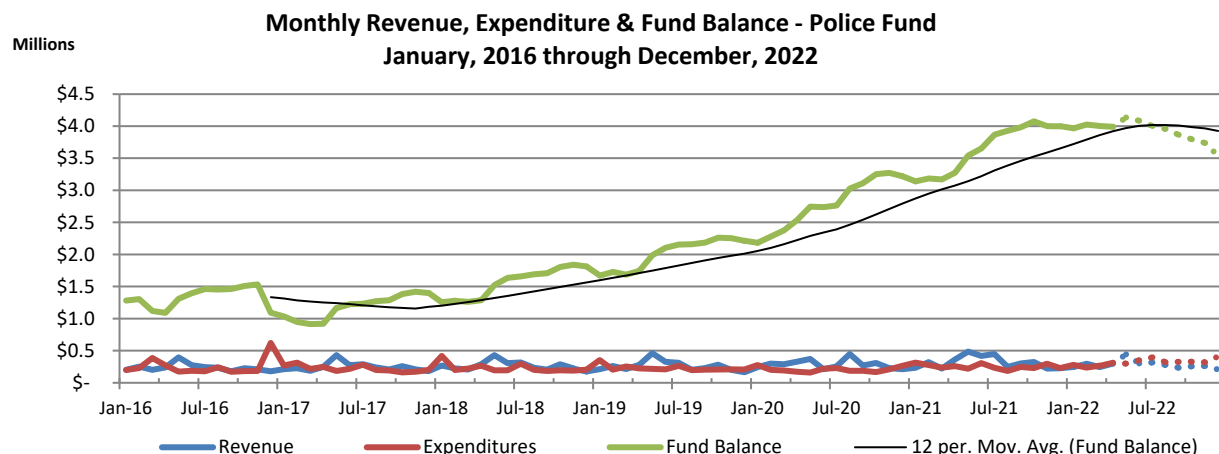
Contractual services is another major expense category in the Police fund. The 2022 budget in this category is \$274.2 thousand (7.10% of budget) and provides for non-employee personal services, such as legal, audit, facility management and other law enforcement-related services. Spending through April 30 is \$78.0 thousand (28.45% of budget). Including encumbrances (e.g., purchase orders) of \$96.9 thousand in the

total, 63.80% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within budget.

Spending on capital equipment is another significant expense category in the Police fund. The 2022 budget in this category is \$183.1 thousand (4.75% of budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Year to-date spending in this category is \$60.8 thousand (33.22% of budget) and is up by \$8.4 thousand (16.02%) from the same four-month period in 2021.

The approved 2022 budget in the Police fund includes an interfund transfer of \$22.5 thousand. The purpose of the transfer is to provide funding to the Debt Service (401) fund to meet the department's financial obligations on the LGIF loan for the construction of the MARCS tower. This transfer was completed during the month of January.

Fund Balance – The Police fund is the primary operating account for the city from which expenses associated with the operation of the city's Police department are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance, revenues, and expenses is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

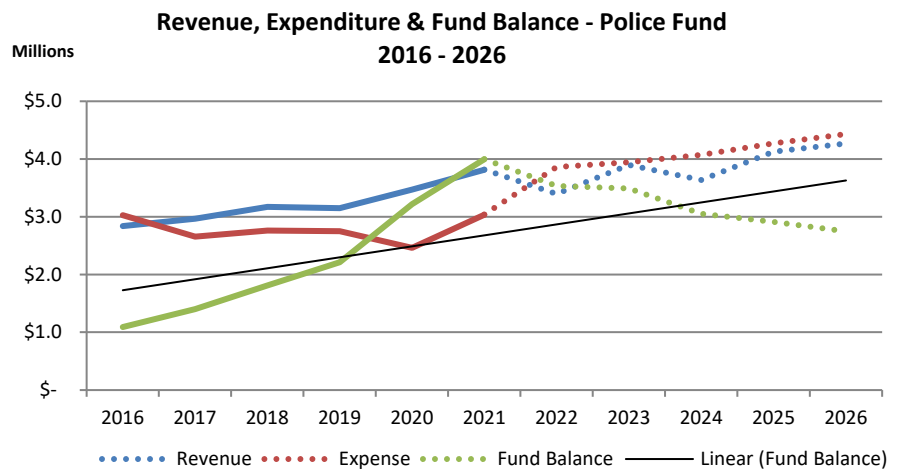


The chart above plots monthly revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.

As you can see from the chart above, the balance in the Police fund has been fluctuating up and down since January 2016 but has seen growth since mid-2018. In general, revenues and expenditures have been closely matched. The spike in December 2016 spending was the interfund transfer of \$400,000 to the Capital Facilities fund related to the construction and outfitting of the new Police station.

Current projections call for the balance to decline in starting in 2022 and continuing to do so through 2026 (see chart at top of following page). However, the fund ended 2021 at a balance of \$4.0 million or \$475.5 thousand better than projected due to the receipt in 2021 of nearly \$700 thousand in one-time CARES Act

funds. The 2022 carryover balance at this point reflects a reserve ratio of 91.59%. The fund is projected to decline annually through 2026 when it has a year-end balance of \$2.75 million, where it will have a 61.94% carryover balance. This is above the top-end of the 25-35% target range. The chart has been updated with the approved 2022 budget data through 2026, however it does not reflect the recently approved increase in Patrol Officer and Sergeant pay rates.



CITY OF PATASKALA, OHIO
APRIL 2022 YTD ANALYSIS - Police Fund (208)

	YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance	\$ 3,998,032	\$ 3,998,032			\$ 3,219,928	\$ 3,219,928				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,064,923	3,331,747	2,266,824	31.96%	1,130,789	3,398,018	2,267,229	33.28%	(65,866)	-5.82%
Total Taxes	\$ 1,064,923	\$ 3,331,747	\$ 2,266,824	31.96%	\$ 1,130,789	\$ 3,398,018	\$ 2,267,229	33.28%	\$ (65,866)	-5.82%
Intergovernmental										
State-Shared Revenues	\$ -	\$ 5,100	\$ 5,100	0.00%	\$ 13	\$ 9,400	\$ 9,387	0.14%	\$ (13)	-100.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	7,601	-	(7,601)	100.00%	-	-	-	0.00%	7,601	100.00%
Total Intergovernmental	\$ 7,601	\$ 5,100	\$ (2,501)	149.03%	\$ 13	\$ 9,400	\$ 9,387	0.14%	\$ 7,588	###
Charges for Service										
General Government Fees	\$ 3,878	\$ 3,800	\$ (78)	102.05%	\$ 451	\$ 3,100	\$ 2,649	14.55%	\$ 3,427	759.63%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 3,878	\$ 3,800	\$ (78)	102.05%	\$ 451	\$ 3,100	\$ 2,649	14.55%	\$ 3,427	759.63%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	135	150	15	90.00%	-	500	500	0.00%	135	100.00%
Total Fines, Licenses & Permits	\$ 135	\$ 150	\$ 15	90.00%	\$ -	\$ 500	\$ 500	0.00%	\$ 135	100.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 9,286	\$ 24,300	\$ 15,014	38.21%	\$ 9,095	\$ 35,625	\$ 26,530	25.53%	\$ 190	2.09%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	365	30,500	30,135	1.20%	2,575	30,500	27,925	8.44%	(2,210)	-85.81%
Total Other Sources	\$ 9,651	\$ 54,800	\$ 45,149	17.61%	\$ 11,670	\$ 66,125	\$ 54,455	17.65%	\$ (2,019)	-17.30%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,086,187	\$ 3,395,597	\$ 2,309,410	31.99%	\$ 1,142,923	\$ 3,477,143	\$ 2,334,220	32.87%	\$ (56,736)	-4.96%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,086,187	\$ 3,395,597	\$ 2,309,410	31.99%	\$ 1,142,923	\$ 3,477,143	\$ 2,334,220	32.87%	\$ (56,736)	-4.96%

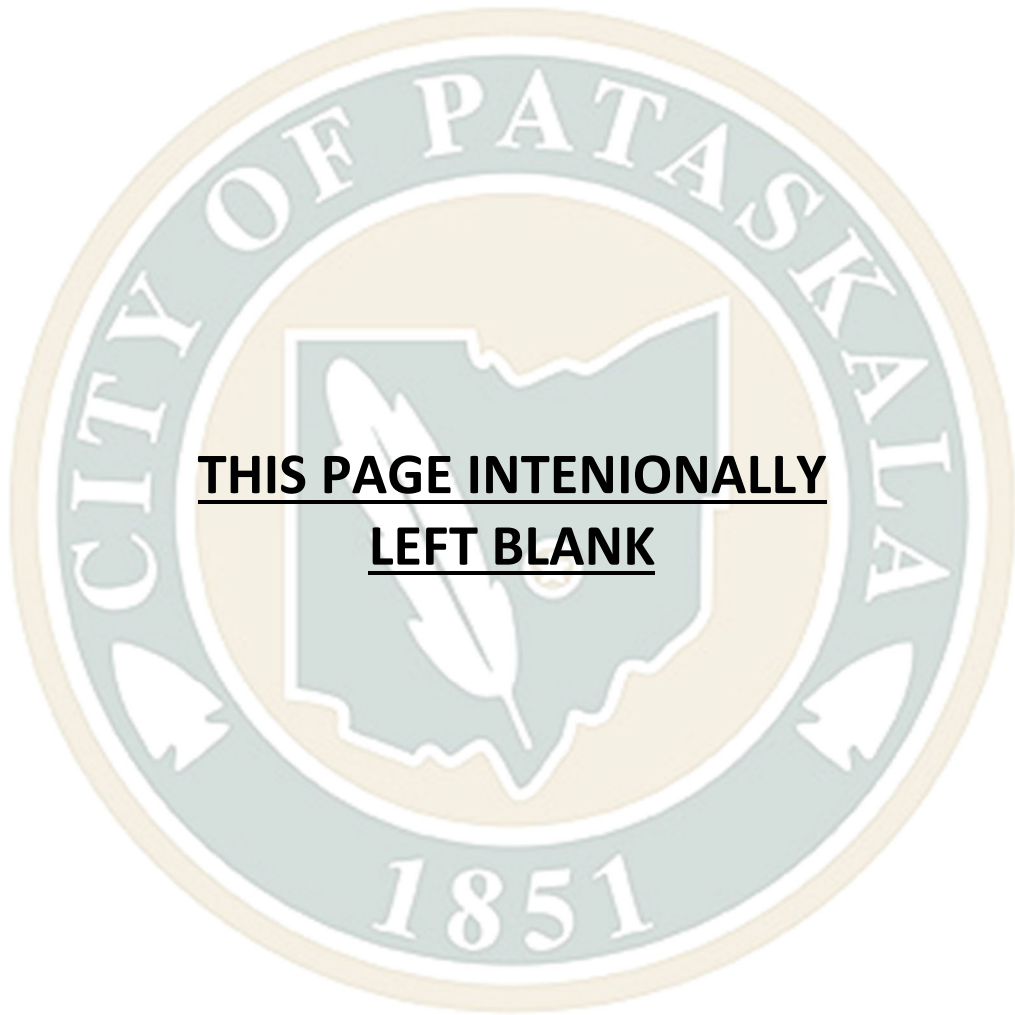
	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 806,262	\$ 2,880,034	\$ 2,073,772	72.01%	\$ 342,508	\$ 1,731,264	60.11%	\$ 795,208	\$ 11,054	1.39%
Contractual Services	78,006	274,190	196,185	71.55%	96,926	99,258	36.20%	91,362	(13,356)	-14.62%
General Operating	125,301	499,256	373,955	74.90%	132,047	241,908	48.45%	125,989	(688)	-0.55%
Capital Outlay	60,849	183,149	122,300	66.78%	121,153	1,147	0.63%	52,449	8,400	16.02%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	22,500	22,500	-	0.00%	-	-	0.00%	22,500	-	0.00%
Grand Total Expenditures	\$ 1,092,918	\$ 3,859,129	\$ 2,766,211	71.68%	\$ 692,634	\$ 2,073,577	53.73%	\$ 1,087,507	\$ 5,410	0.50%
Adjustments:										
- Interfund transfers & advances	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ -	0.00%
Total Adjustments	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 1,070,418	\$ 3,836,629	\$ 2,766,211	72.10%	\$ 692,634	\$ 2,073,577	54.05%	\$ 1,065,007	\$ 5,410	0.51%
Ending Fund Balance	\$ 3,991,301	\$ 3,534,499			\$ 3,298,667			\$ 3,275,345	\$ 715,957	21.86%
		91.59%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Police Fund (208)
THROUGH APRIL 30, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 1,086,187.42	\$ 3,395,597.00	\$ 2,309,409.58	\$ 3,395,597.00	\$ -
Taxes	\$ 1,064,923.04	\$ 3,331,747.00	\$ 2,266,823.96	\$ 3,331,747.00	\$ -
Income Taxes	\$ 1,064,923.04	\$ 3,331,747.00	\$ 2,266,823.96	\$ 3,331,747.00	\$ -
Intergovernmental	\$ 7,600.68	\$ 5,100.00	\$ (2,500.68)	\$ 5,100.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 7,600.68	\$ -	\$ (7,600.68)	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00	\$ -
Charges for Service	\$ 3,877.80	\$ 3,800.00	\$ (77.80)	\$ 3,800.00	\$ -
General Government Fees	\$ 3,877.80	\$ 3,800.00	\$ (77.80)	\$ 3,800.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 135.00	\$ 150.00	\$ 15.00	\$ 150.00	\$ -
Other Fines & Forfeitures	\$ 135.00	\$ 150.00	\$ 15.00	\$ 150.00	\$ -
Miscellaneous Revenue	\$ 9,650.90	\$ 54,800.00	\$ 45,149.10	\$ 54,800.00	\$ -
Investment Income	\$ 9,285.51	\$ 24,300.00	\$ 15,014.49	\$ 24,300.00	\$ -
Other Miscellaneous Revenue	\$ 365.39	\$ 30,500.00	\$ 30,134.61	\$ 30,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,086,187.42	\$ 3,395,597.00	\$ 2,309,409.58	\$ 3,395,597.00	\$ -

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH APRIL 30, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 1,092,917.76	\$ 692,634.10	\$ 3,859,129.24	\$ 2,073,577.38	\$ 3,792,577.00	\$ 66,552.24	\$ -
General Government	\$ 43,058.86	\$ 17,474.16	\$ 125,082.00	\$ 64,548.98	\$ 124,762.00	\$ 320.00	\$ -
Salary & Related	\$ 12.09	\$ -	\$ 18,772.00	\$ 18,759.91	\$ 28,772.00	\$ -	\$ (10,000.00)
Contractual Services	\$ 43,046.77	\$ 17,154.16	\$ 105,990.00	\$ 45,789.07	\$ 95,990.00	\$ -	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 320.00	\$ -	\$ -	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 12,427.00	\$ 35,515.83	\$ 62,942.83	\$ 15,000.00	\$ 60,000.00	\$ 2,942.83	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 12,427.00	\$ 35,515.83	\$ 62,942.83	\$ 15,000.00	\$ 60,000.00	\$ 2,942.83	\$ -
Police	\$ 914,670.74	\$ 592,905.48	\$ 3,253,728.84	\$ 1,746,152.62	\$ 3,199,457.00	\$ 54,271.84	\$ -
Salary & Related	\$ 781,079.77	\$ 334,859.19	\$ 2,760,794.39	\$ 1,644,855.43	\$ 2,748,557.00	\$ 12,237.39	\$ -
Contractual Services	\$ 6,103.69	\$ 20,269.47	\$ 34,431.16	\$ 8,058.00	\$ 28,500.00	\$ 5,931.16	\$ -
General Operating	\$ 66,638.48	\$ 116,623.95	\$ 275,354.49	\$ 92,092.06	\$ 247,500.00	\$ 27,854.49	\$ -
Capital Outlay	\$ 60,848.80	\$ 121,152.87	\$ 183,148.80	\$ 1,147.13	\$ 174,900.00	\$ 8,248.80	\$ -
Finance	\$ 80,281.98	\$ 18,008.10	\$ 305,426.36	\$ 207,136.28	\$ 303,858.00	\$ 1,568.36	\$ -
Salary & Related	\$ 25,170.54	\$ 7,648.82	\$ 100,467.82	\$ 67,648.46	\$ 100,155.00	\$ 312.82	\$ -
Contractual Services	\$ 4,752.33	\$ 9,423.27	\$ 18,707.34	\$ 4,531.74	\$ 17,517.00	\$ 1,190.34	\$ -
General Operating	\$ 50,359.11	\$ 936.01	\$ 186,251.20	\$ 134,956.08	\$ 186,186.00	\$ 65.20	\$ -
Parks, Lands & Municipal Facilities	\$ 19,979.18	\$ 28,730.53	\$ 89,449.21	\$ 40,739.50	\$ 82,000.00	\$ 7,449.21	\$ -
Contractual Services	\$ 11,675.92	\$ 14,563.58	\$ 52,119.00	\$ 25,879.50	\$ 50,000.00	\$ 2,119.00	\$ -
General Operating	\$ 8,303.26	\$ 14,166.95	\$ 37,330.21	\$ 14,860.00	\$ 32,000.00	\$ 5,330.21	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Grand Total	\$ 1,092,917.76	\$ 692,634.10	\$ 3,859,129.24	\$ 2,073,577.38	\$ 3,792,577.00	\$ 66,552.24	\$ -

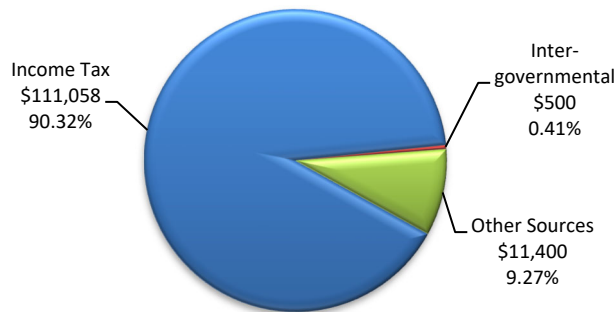


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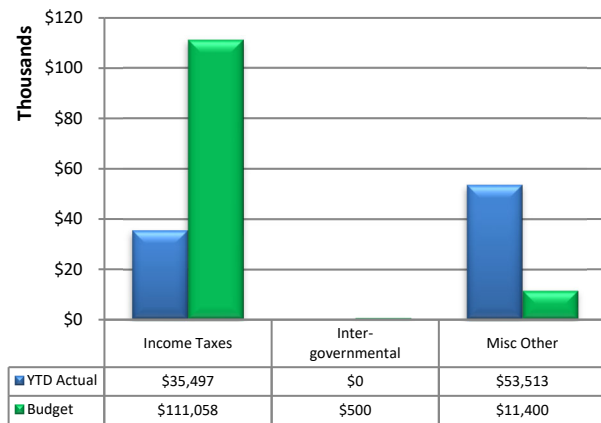
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2022 revenue budget of approximately \$123.0 thousand. The fund’s primary revenue sources are income taxes, intergovernmental revenues and other sources. On a year to-date basis, the Capital Improvements fund has been credited with total revenue of approximately \$89.0 thousand, which represents 72.39% of budget. The four-month total is higher than budget and is due to one-time other sources revenue receipts in February. The fund is slated to receive a 1.50% allocation of income tax revenues in 2022, which is unchanged from allocation rate to the fund in 2021.

**Capital Improvements Fund
Revenue Budget by Source**

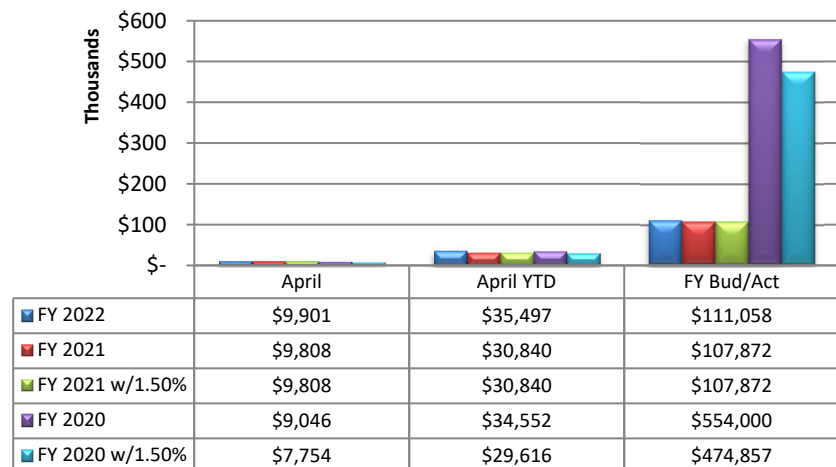


**Capital Improvements Fund Revenue
Budget vs YTD Actual**



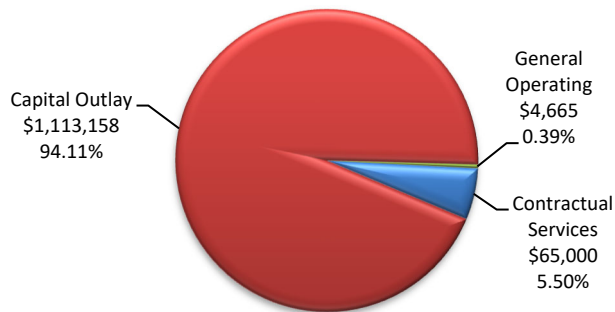
In 2022, income taxes are the primary external revenue source for the Capital Improvements fund representing 90.32% of the fund’s total revenue sources. Income tax collections in April were \$9.9 thousand and represent 8.91% of the 2022 budget. Collections are up by \$0.1 thousand (0.94%) when compared to the same period in 2021. Year to date income tax revenues credited to the fund are \$35.5 thousand and represent 31.96% of budget. In comparison, collections through April 2021 were \$30.8 thousand, and reflect 28.59% of the 2021 full-year collections. In 2020, the rate was equal to 6.24% of full-year collections. The fund’s 2022 allocation rate of 1.50% is unchanged from the 1.50% allocation rate in 2021. The overall higher level of collections through April resulted in an increase of \$4.7 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$5.9 thousand (19.86%) more in 2022 than 2020 had the allocation rate not been changed.

**Income Tax Collections
Capital Improvements Fund**



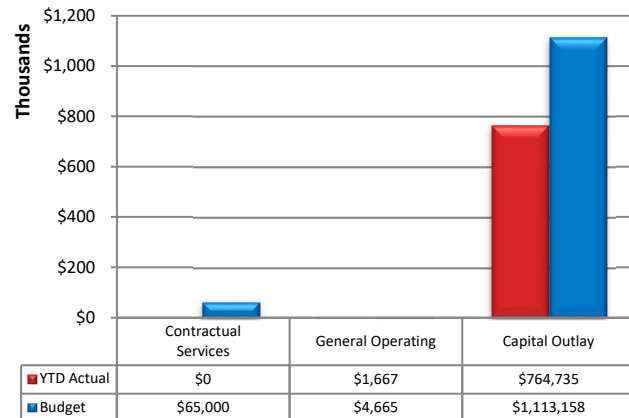
Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2022 of approximately \$1.18 million. Total spending through April 30 was \$766.4 thousand and is equal to 64.79% of the budget. Including encumbrances (e.g., purchase orders) of \$268.4 thousand in the total results in total spending equal to 87.49% of budget. Compared to the same four-month period in 2021 (and excluding transfers), the total is up by \$733.0 thousand and is due to increased spending in the Capital Outlay budget category.

Capital Fund Budget by Category



**Capital Improvements Fund Spending
Budget vs YTD Actual**

(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2022 budget in this category is \$1.11 million, (94.11% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through April 30 was \$764.7 thousand and represents 68.70% of the category's budget. The primary planned expenditures in this category are related to City Hall elevator improvements, Old Town Hall improvements and various park facility improvement projects. The list of projects included the following: (*asterisk indicates projects funded by prior-year carryover encumbrances)

Project Name	2022 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Karr Park improvements*	\$1,779	\$1,779	\$0
Town Hall improvements and repairs*	40,510	10,510	30,000
Foundation Park parking lot expansion*	10,000	10,000	0
Red Rock pass-thru payment to the LC TID*	940,000	940,000	0
Municipal swimming pool pump replacement*	5,870	5,870	0
Elevator improvements at City Hall	85,000	0	85,000
Foundation Park maintenance garage improvements	20,000	20,000	0
Summit Road/Broad Street intersection improvements	10,000	0	10,000
GRAND TOTAL	\$1,113,158	\$988,158	\$125,000

Contractual services is another remaining major expense category in the general fund. The 2022 budget in this category is \$65.0 thousand (5.50% of budget) and provides for non-employee personal services, principally engineering and construction inspection services. Spending through April 30 was \$0, however, there are encumbrances of \$45.0 thousand in this category. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large

‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely throughout the year to ensure that spending remains within the approved budget. The projects planned in this category for 2022 include the following:

Project Name	2022 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Cable Road bridge engineering *	\$45,000	\$45,000	\$0
City Hall 2 nd floor carpet replacement	20,000	0	20,000
GRAND TOTAL	\$65,000	\$45,000	\$20,000

General Operating is the other expense category in the Capital Improvements fund. The 2022 budget in this category is \$4.7 thousand (0.39% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through April 30 was \$1.7 thousand and represents 35.73% of the category’s budget. Spending planned in this category in 2022 is for the payment of income tax collection fees and taxpayer refunds to RITA.

Project Name	2022 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Income tax collection fees and taxpayer refunds	\$4,665	\$1,667	\$2,998
GRAND TOTAL	\$4,665	\$1,667	\$2,998

Fund Balance – The Capital Improvements fund is the primary capital fund account for the city from which expenses associated with the construction of infrastructure improvements and purchase of equipment are paid. Fund balance represents the accumulation of prior period revenues minus expenses and can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance, revenues, and expenses is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

The fund ended 2021 with an unencumbered balance of \$1.34 million, which was down by \$26.4 thousand (1.93%) from FY 2020. The unencumbered balance equates to a reserve ratio equal to 343.55% of expenditures which is outstanding and provides the ability for the city to fund future projects (e.g., Parks, Streets, etc.). FY 2020 ended the year with an unencumbered balance of \$1.37 million, which was up by \$122.6 thousand (9.84%) from FY 2019. In comparison, the 2022 budget projects a year-end fund balance of \$1.30 million, which would equate to a reserve ratio equal to 109.54% of expenditures. The higher ratio at year-end 2022 is the result of the higher starting carryover balance and reduced spending planned from this fund during the year.

CITY OF PATASKALA, OHIO
APRIL 2022 YTD ANALYSIS - Capital Improvements Fund (301)

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance		\$ 2,355,527	\$ 2,355,527			\$ 1,450,943	\$ 1,450,943				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	35,497	111,058	75,561	31.96%	30,840	92,631	61,791	33.29%	4,657	15.10%
	Total Taxes	\$ 35,497	\$ 111,058	\$ 75,561	31.96%	\$ 30,840	\$ 92,631	\$ 61,791	33.29%	\$ 4,657	15.10%
Intergovernmental	State-Shared Revenues	\$ -	\$ 500	\$ 500	0.00%	\$ 0	\$ 500	\$ 500	0.07%	\$ (0)	-100.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ 500	\$ 500	0.00%	\$ 0	\$ 500	\$ 500	0.07%	\$ (0)	-100.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 5,215	\$ 11,400	\$ 6,185	45.74%	\$ 4,142	\$ 14,250	\$ 10,108	29.06%	\$ 1,073	25.90%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	48,299	-	(48,299)	100.00%	-	-	-	0.00%	48,299	100.00%
	Total Other Sources	\$ 53,513	\$ 11,400	\$ (42,113)	469.42%	\$ 4,142	\$ 14,250	\$ 10,108	29.06%	\$ 49,372	1192.06%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 89,010	\$ 122,958	\$ 33,948	72.39%	\$ 34,982	\$ 107,381	\$ 72,399	32.58%	\$ 54,029	154.45%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 89,010	\$ 122,958	\$ 33,948	72.39%	\$ 34,982	\$ 107,381	\$ 72,399	32.58%	\$ 54,029	154.45%

		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Contractual Services	-	65,000	65,000	-100.00%	45,000	20,000	30.77%	-	-	0.00%
	General Operating	1,667	4,665	2,998	64.27%	-	2,998	64.27%	1,743	(76)	-4.37%
	Capital Outlay	764,735	1,113,158	348,424	31.30%	223,424	125,000	11.23%	31,667	733,067	2314.90%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 766,402	\$ 1,182,823	\$ 416,422	35.21%	\$ 268,424	\$ 147,998	12.51%	\$ 33,411	\$ 732,991	2193.89%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 766,402	\$ 1,182,823	\$ 416,422	35.21%	\$ 268,424	\$ 147,998	12.51%	\$ 33,411	\$ 732,991	2193.89%
Ending Fund Balance		\$ 1,678,136	\$ 1,295,662			\$ 1,409,712			\$ 1,452,514	\$ 225,622	15.53%
	(based on non-adjusted expenditures)		109.54%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
THROUGH APRIL 30, 2022

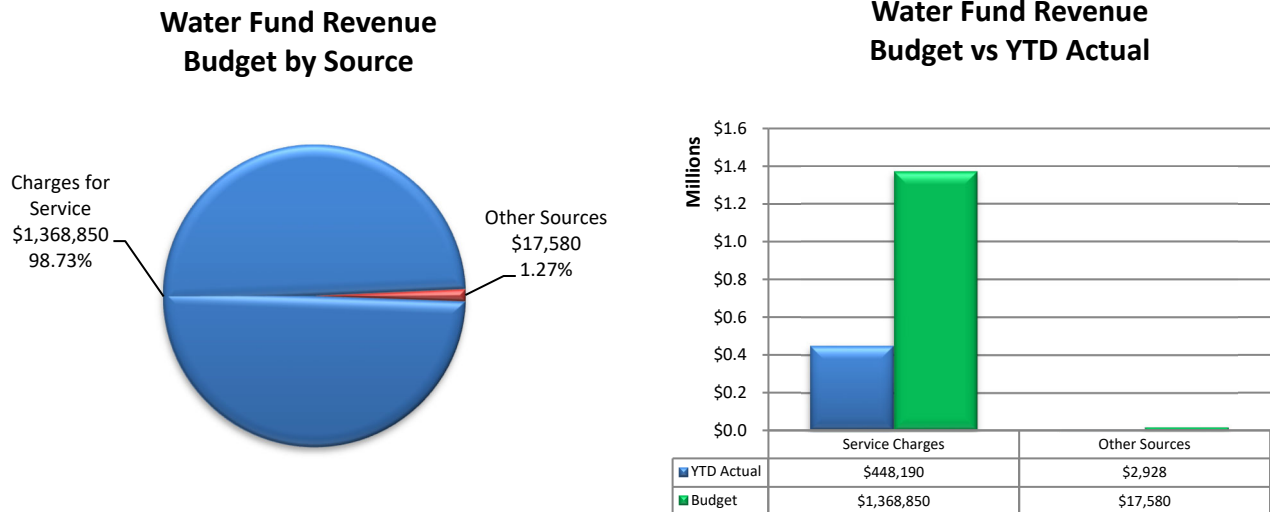
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 89,010.36	\$ 122,958.00	\$ 33,947.64	\$ 122,958.00	\$ -
Taxes	\$ 35,496.93	\$ 111,058.00	\$ 75,561.07	\$ 111,058.00	\$ -
Income Taxes	\$ 35,496.93	\$ 111,058.00	\$ 75,561.07	\$ 111,058.00	\$ -
Intergovernmental	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 53,513.43	\$ 11,400.00	\$ (42,113.43)	\$ 11,400.00	\$ -
Investment Income	\$ 5,214.55	\$ 11,400.00	\$ 6,185.45	\$ 11,400.00	\$ -
Other Miscellaneous Revenue	\$ 48,298.88	\$ -	\$ (48,298.88)	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 89,010.36	\$ 122,958.00	\$ 33,947.64	\$ 122,958.00	\$ -

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH APRIL 30, 2022

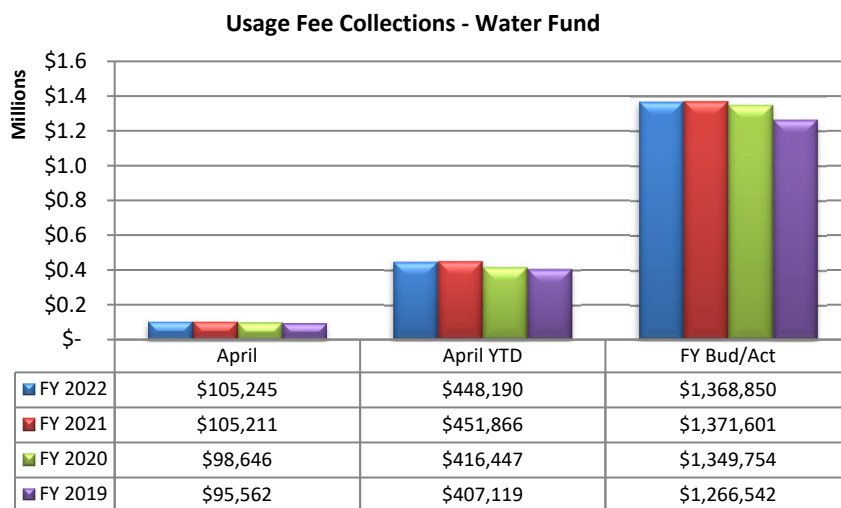
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 766,401.58	\$ 268,423.89	\$ 1,182,823.47	\$ 147,998.00	\$ 169,665.00	\$ 1,013,158.47	\$ -
General Government	\$ -	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	\$ -
Contractual Services	\$ -	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	\$ -
Public Service	\$ 751,120.00	\$ 188,880.00	\$ 950,000.00	\$ 10,000.00	\$ 10,000.00	\$ 940,000.00	\$ -
Capital Outlay	\$ 751,120.00	\$ 188,880.00	\$ 950,000.00	\$ 10,000.00	\$ 10,000.00	\$ 940,000.00	\$ -
Finance	\$ 1,667.00	\$ -	\$ 4,665.00	\$ 2,998.00	\$ 4,665.00	\$ -	\$ -
General Operating	\$ 1,667.00	\$ -	\$ 4,665.00	\$ 2,998.00	\$ 4,665.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 13,614.58	\$ 34,543.89	\$ 183,158.47	\$ 135,000.00	\$ 155,000.00	\$ 28,158.47	\$ -
Contractual Services	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 13,614.58	\$ 34,543.89	\$ 163,158.47	\$ 115,000.00	\$ 135,000.00	\$ 28,158.47	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 766,401.58	\$ 268,423.89	\$ 1,182,823.47	\$ 147,998.00	\$ 169,665.00	\$ 1,013,158.47	\$ -

Water Operations Fund (601)

Revenue – The Water Operations fund’s primary revenue sources are charges for service and other sources, and it has a 2022 revenue budget of approximately \$1.39 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$451.1 thousand, which represents 32.54% of budget. The total revenue amount is down by \$3.7 thousand (0.81%) when compared to the same four-month period in 2021.



Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Year to-date revenues credited to the fund are \$448.2 thousand, or 32.74% of budget.



In comparison, collections for the same four-month period in 2021 were \$451.9 and were about 32.94% of full-year collections. The rate in 2020 was 30.85%. The 2022 collections amount to date represents a decrease of \$3.7 thousand (0.81%) in 2022 over collections in 2021.

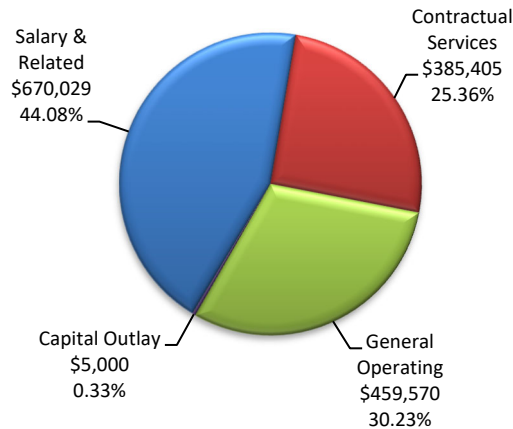
The other category, Other Sources has a 2022 budget of \$17.6 thousand. These revenues vary widely in nature

and are relatively insignificant to the total. To date, the city has received \$2.9 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

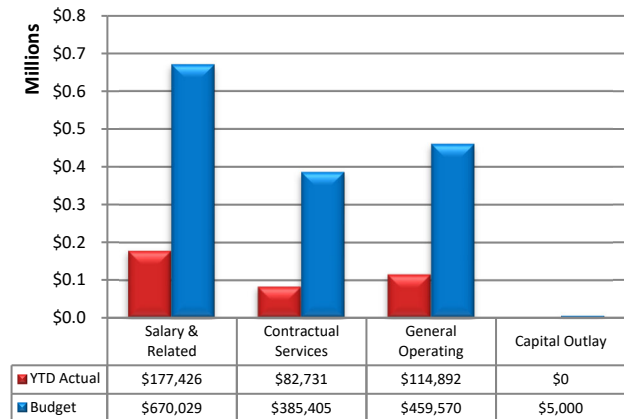
Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2022 of approximately \$1.52 million. Total spending through April 30 was approximately \$375.0 thousand, or 24.67% of budget. Including encumbrances (e.g., purchase orders) of \$553.5 thousand in the total results in total committed spending equal to 61.09% of budget. Compared to the same four-month period in 2021

(and excluding transfers), the total is down by \$16.8 thousand (4.28%) and is due primarily to decreased spending in the Salary & Related and Contractual Services budget categories.

**Water Fund Expense
Budget by Category**



**Water Fund Spending
Budget vs YTD Actual**
(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2022 budget of \$670.0 thousand, or 44.08% of the fund's budget. Spending through April 30 was \$177.4 thousand and is equal to 26.48% of budget. The positive budget variance (\$45.9 thousand below budget) is the result of there being reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$10.6 thousand (5.65%) from the level in 2021 and is the result of the open position and HRA funding.

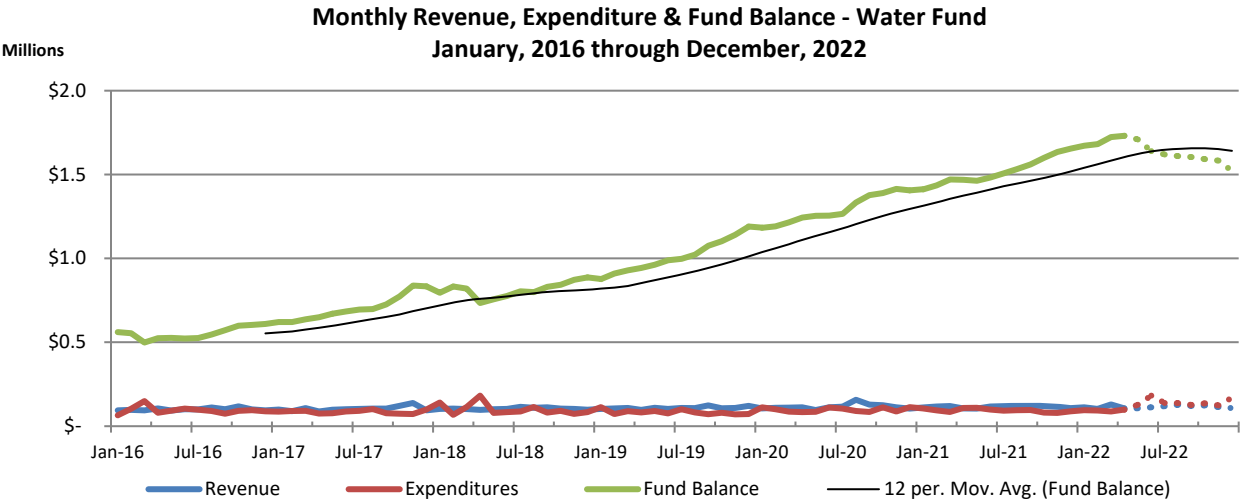
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of \$459.6 thousand, or 30.23% of the fund budget. Spending through April 30 was \$114.9 thousand, or 25.0% of budget. Including encumbrances of \$272.9 thousand in the calculation results in a total spending commitment of \$387.8 thousand, or 84.37% of budget. Many of these 2022 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Spending in this category is up by \$7.2 thousand (6.67%) when compared to the same four-month period in 2021 and is due to increased purchase/maintenance of equipment (up \$9.2 thousand) and increased utility usage (up \$3.4 thousand); partially offset by reduced spending on supplies/materials (down \$5.4 thousand).

The approved 2022 budget in the Water Operations fund does not provide for an interfund transfer to the Water Debt Service (604) fund to assist in meeting the department's debt service financial obligations. The last time this was required was in 2018. Prior to that, the operating budgets did not provide for any interfund transfers during the previous two years (2016 and 2017).

Fund Balance – The Water Operations fund is the primary operating account for the city from which expenses associated with the operation of the city's water treatment and distribution operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate

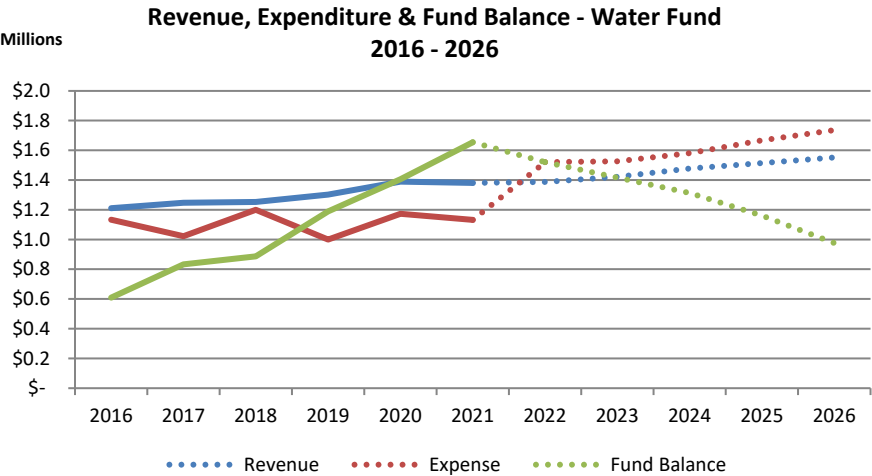
resources to pay future expenses?).

The chart below plots revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.



The fund ended 2021 with an unencumbered fund balance of \$1.54 million, which was \$299.3 thousand (24.11%) higher than year-end 2020 and was equal to 90.59% of FY 2021 spending. The fund ended 2020 with an unencumbered fund balance of \$1.24 million, an increase of \$234.7 thousand (23.32%) from year-end 2019. In contrast, the FY 2022 budget projects a year-end fund balance of \$1.52 million, which would equate to a reserve ratio equal to 100.05% of expenditures.

As you can see from the chart above, the balance in the Water Utility fund has been fluctuating between \$499 thousand and \$1.72 million. The trend line illustrates that the overall trend, however, is that the fund balance is a gradual increase in fund balance over the 5-year period. The April 2018 spike in spending is the result of transfers to the water debt service (604) fund. Except for that anomaly, revenues have generally been in excess of expenditures resulting in the trend line to be positively sloped.



During 2020, the year-end balance in the fund increased to approximately \$1.41 million, and it increased to \$1.65 million at year-end 2021. From 2022 through 2026, however, the fund balance is expected to decline 8.07% to \$975.9 thousand at the end of FY 2026 (see chart above) which would equal a reserve ratio of 56.20%. This chart has been updated with the approved 2022 budget data through 2026.

CITY OF PATASKALA, OHIO
APRIL 2022 YTD ANALYSIS - Water Fund (601)

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance											
		\$ 1,654,280	\$ 1,654,280			\$ 1,405,424	\$ 1,405,424				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	448,190	1,368,850	920,660	32.74%	451,866	1,316,587	864,721	34.32%	(3,676)	-0.81%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 448,190	\$ 1,368,850	\$ 920,660	32.74%	\$ 451,866	\$ 1,316,587	\$ 864,721	34.32%	\$ (3,676)	-0.81%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 2,847	\$ 7,580	\$ 4,733	37.56%	\$ 2,711	\$ 10,910	\$ 8,199	24.85%	\$ 136	5.01%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	81	10,000	9,919	0.81%	223	10,000	9,778	2.23%	(142)	-63.65%
	Total Other Sources	\$ 2,928	\$ 17,580	\$ 14,652	16.65%	\$ 2,934	\$ 20,910	\$ 17,976	14.03%	\$ (6)	-0.20%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 451,118	\$ 1,386,430	\$ 935,312	32.54%	\$ 454,799	\$ 1,337,497	\$ 882,698	34.00%	\$ (3,682)	-0.81%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 451,118	\$ 1,386,430	\$ 935,312	32.54%	\$ 454,799	\$ 1,337,497	\$ 882,698	34.00%	\$ (3,682)	-0.81%

		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 177,426	\$ 670,029	\$ 492,603	73.52%	\$ 89,943	\$ 402,660	60.10%	\$ 188,044	\$ (10,618)	-5.65%
	Contractual Services	82,731	385,405	302,674	78.53%	190,719	111,955	29.05%	96,070	(13,339)	-13.88%
	General Operating	114,892	459,570	344,678	75.00%	272,859	71,820	15.63%	107,705	7,187	6.67%
	Capital Outlay	-	5,000	5,000	-100.00%	-	5,000	100.00%	-	-	0.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 375,049	\$ 1,520,004	\$ 1,144,955	75.33%	\$ 553,520	\$ 591,435	38.91%	\$ 391,818	\$ (16,769)	-4.28%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 375,049	\$ 1,520,004	\$ 1,144,955	75.33%	\$ 553,520	\$ 591,435	38.91%	\$ 391,818	\$ (16,769)	-4.28%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,730,349	\$ 1,520,706			\$ 1,176,829			\$ 1,468,405	\$ 261,944	17.84%
			100.05%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
THROUGH APRIL 30, 2022

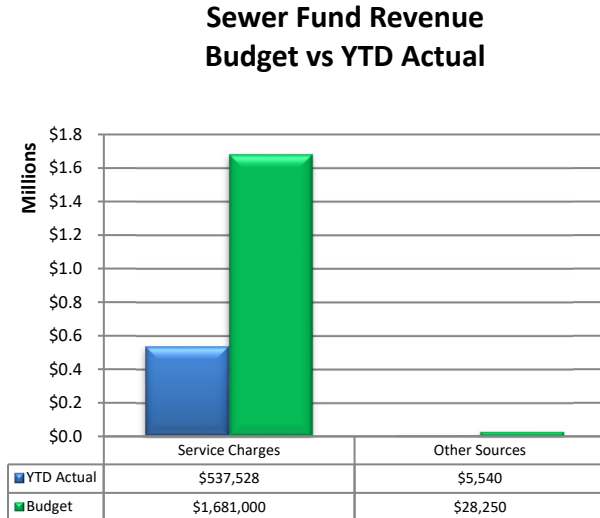
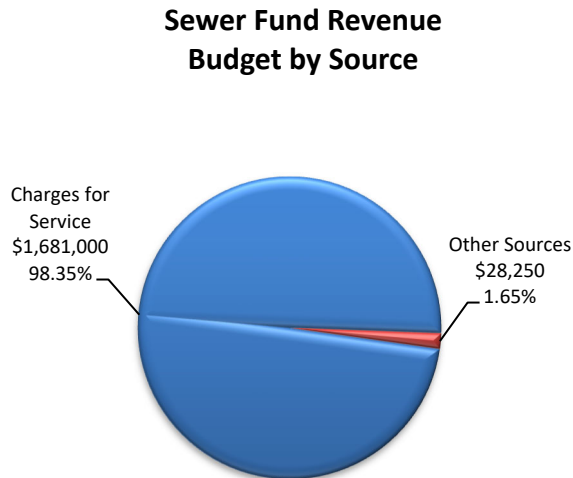
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 451,117.69	\$ 1,386,430.00	\$ 935,312.31	\$ 1,386,430.00	\$ -
Charges for Service	\$ 448,189.75	\$ 1,368,850.00	\$ 920,660.25	\$ 1,368,850.00	\$ -
Utility	\$ 448,189.75	\$ 1,368,850.00	\$ 920,660.25	\$ 1,368,850.00	\$ -
Miscellaneous Revenue	\$ 2,927.94	\$ 17,580.00	\$ 14,652.06	\$ 17,580.00	\$ -
Investment Income	\$ 2,847.07	\$ 7,580.00	\$ 4,732.93	\$ 7,580.00	\$ -
Other Miscellaneous Revenue	\$ 80.87	\$ 10,000.00	\$ 9,919.13	\$ 10,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 451,117.69	\$ 1,386,430.00	\$ 935,312.31	\$ 1,386,430.00	\$ -

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH APRIL 30, 2022

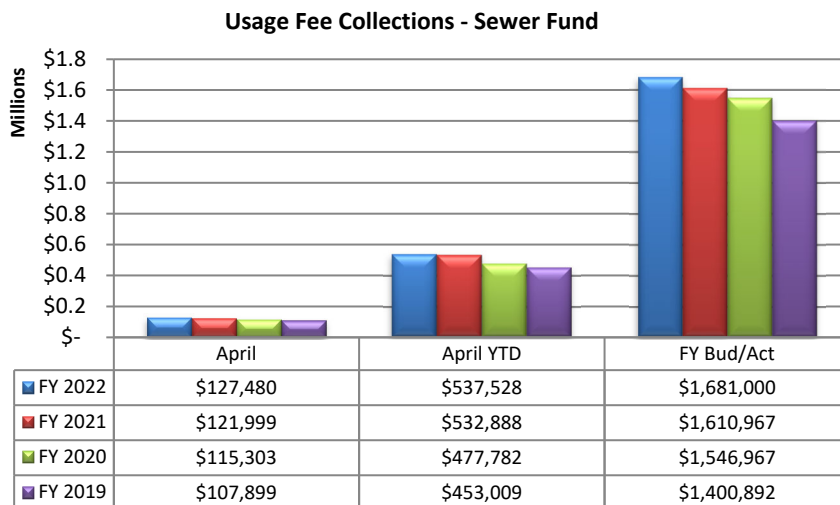
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 375,048.87	\$ 553,519.89	\$ 1,520,003.75	\$ 591,434.99	\$ 1,468,487.00	\$ 51,516.75	\$ -
General Government	\$ 54,363.27	\$ 57,474.20	\$ 225,201.38	\$ 113,363.91	\$ 217,695.00	\$ 7,506.38	\$ -
Salary & Related	\$ 25,482.65	\$ 14,024.79	\$ 95,115.13	\$ 55,607.69	\$ 105,080.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 28,880.62	\$ 43,129.41	\$ 127,266.25	\$ 55,256.22	\$ 110,115.00	\$ 7,151.25	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 2,820.00	\$ 2,500.00	\$ 2,500.00	\$ 320.00	\$ -
Court & Legal	\$ 10,000.00	\$ 27,500.00	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 10,000.00	\$ 27,500.00	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Finance	\$ 24,099.83	\$ 12,896.85	\$ 91,711.76	\$ 54,715.08	\$ 90,206.00	\$ 1,505.76	\$ -
Salary & Related	\$ 20,149.14	\$ 5,219.53	\$ 67,724.23	\$ 42,355.56	\$ 67,474.00	\$ 250.23	\$ -
Contractual Services	\$ 3,170.10	\$ 6,741.30	\$ 20,982.34	\$ 11,070.94	\$ 19,792.00	\$ 1,190.34	\$ -
General Operating	\$ 780.59	\$ 936.02	\$ 3,005.19	\$ 1,288.58	\$ 2,940.00	\$ 65.19	\$ -
Water Utility	\$ 286,585.77	\$ 455,648.84	\$ 1,153,090.61	\$ 410,856.00	\$ 1,113,086.00	\$ 40,004.61	\$ -
Salary & Related	\$ 131,793.99	\$ 70,698.47	\$ 507,189.15	\$ 304,696.69	\$ 504,869.00	\$ 2,320.15	\$ -
Contractual Services	\$ 40,680.13	\$ 113,347.87	\$ 187,156.31	\$ 33,128.31	\$ 169,650.00	\$ 17,506.31	\$ -
General Operating	\$ 114,111.65	\$ 271,602.50	\$ 453,745.15	\$ 68,031.00	\$ 433,567.00	\$ 20,178.15	\$ -
Capital Outlay	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 375,048.87	\$ 553,519.89	\$ 1,520,003.75	\$ 591,434.99	\$ 1,468,487.00	\$ 51,516.75	\$ -

Sewer Operations Fund (651)

Revenue – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund has a 2022 revenue budget of approximately \$1.71 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$543.1 thousand, which represents 31.77% of budget. The total is up by \$4.0 thousand (0.75%) from the same four-month period in 2021.



Charges for service represent the primary revenue category in this fund and have a 2022 budget of approximately \$1.68 million (98.35% of budget). Year to-date revenues credited to the fund are



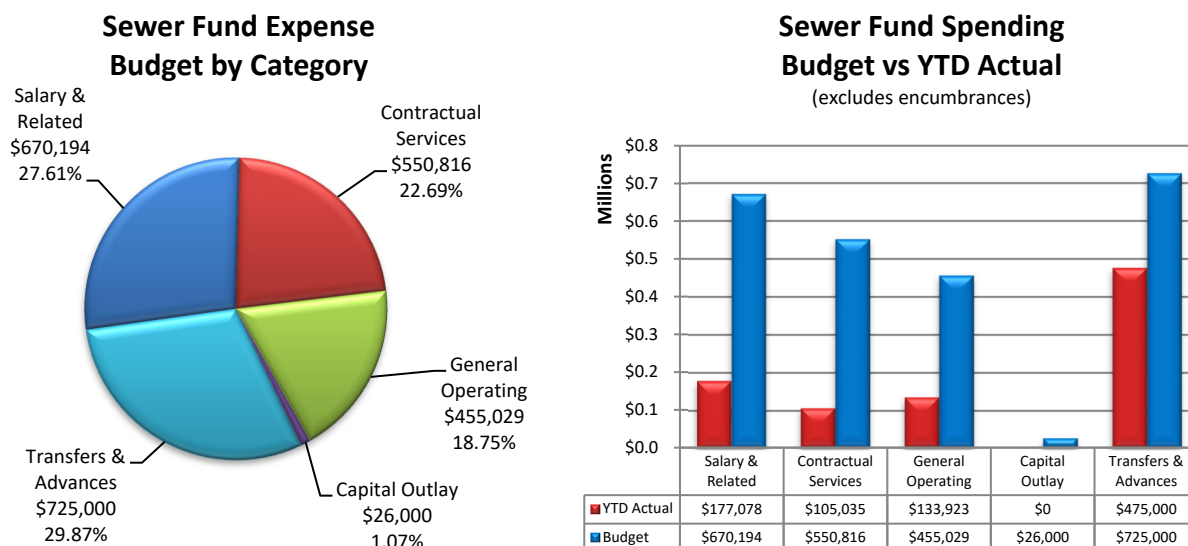
approximately \$537.5 thousand, or 31.98% of budget. In comparison, collections for the same four-month period in 2021 were \$532.9 thousand, an increase of \$4.6 thousand (0.87%) in 2022 over 2021 collections.

The other revenue category, Other Sources, has a 2022 budget of \$28.3 thousand. These revenues can vary widely and are not material to the total. To date, the city has

received \$5.5 thousand, which is \$0.6 thousand (10.11%) lower than FY 2021. The revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

Expenditures – The Sewer Operations fund has a total appropriated expenditure budget for 2022 of approximately \$2.43 million. Total spending through April 30 was approximately \$891.0 thousand, or 36.71% of budget. This amount is overstated, however, due to interfund transfers of \$475.0 thousand being processed in January. Excluding these transfers from the calculation results in spending equal to 24.44% of budget. Including encumbrances (e.g., purchase orders) of \$489.8 thousand in the total results in total

committed spending equal to 53.22% of budget. Compared to the same four-month period in 2021 (and excluding transfers), the total is up by \$62.2 thousand (17.57%) and is due primarily to increased spending in the General Operating budget category; partially offset by decreased spending in the Salary & Related and Contractual Services budget categories.



For 2022, the largest expense budget category (other than Transfers & Advances) for the Sewer fund is salaries, wages and other employee-related costs with a budget of \$670.2 thousand, or 27.61% of the total fund budget. Spending through April 30 was \$177.1 thousand, or 26.42% of budget. The positive budget variance (\$46.3 thousand below budget) is primarily the result of there being reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$6.6 thousand (3.59%) from the level in 2021 and is the result of the open position and HRA funding.

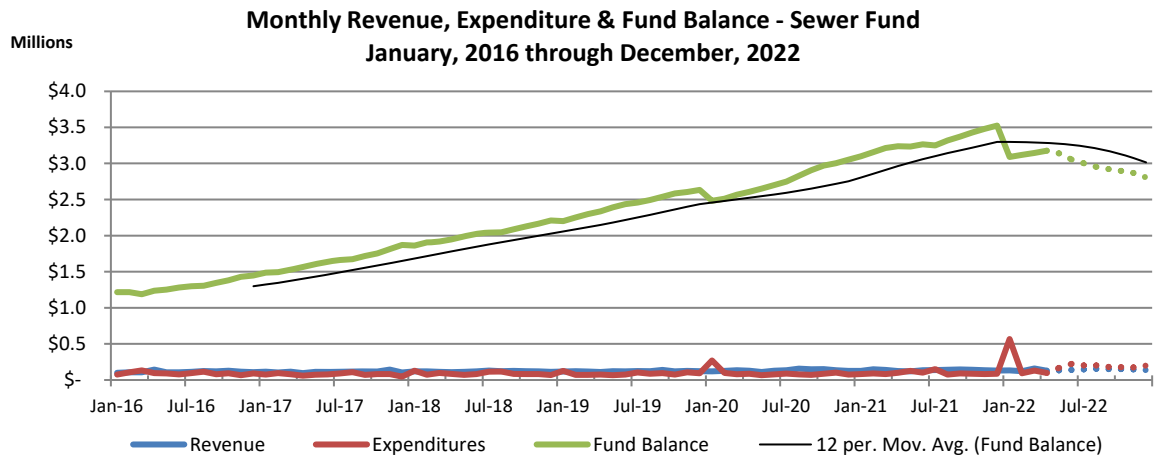
Contractual Services is the next major expense category in the Sewer fund. The 2022 budget in this category is \$550.8 thousand (22.69% of budget) and provides for non-employee personal services. Spending through April 30 is \$105.0 thousand (19.07% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 66.59% of the budget has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We regularly monitored this category closely during 2021 to ensure that spending remained within the approved budget and will continue to do so in 2022.

General operating expenditures represent another major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of \$455.0 thousand, or 18.75% of the fund budget. Spending through April 30 was \$133.9 thousand, or 29.43% of budget. Including encumbrances (e.g., purchase orders) of \$135.8 thousand in the total results in a spending ratio of 59.28% of budget. Many of these 2022 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Compared to the same four-month period in 2021, spending in this category is up by \$77.8 thousand, or 138.46%.

The approved 2022 budget included total interfund transfers of \$725.0 thousand. Of that total, \$475,000 is being transferred to the Sewer Debt Service (654) fund to meet the department's obligations on the system's portion of the outstanding utility-related debt. This was a significant change as there weren't any

authorized interfund transfers in 2016 through 2019 for debt service funding support. The remaining \$300,000 in transfers are to be transferred to the Sewer OPWC fund for local match funding.

Fund Balance – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city’s wastewater treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

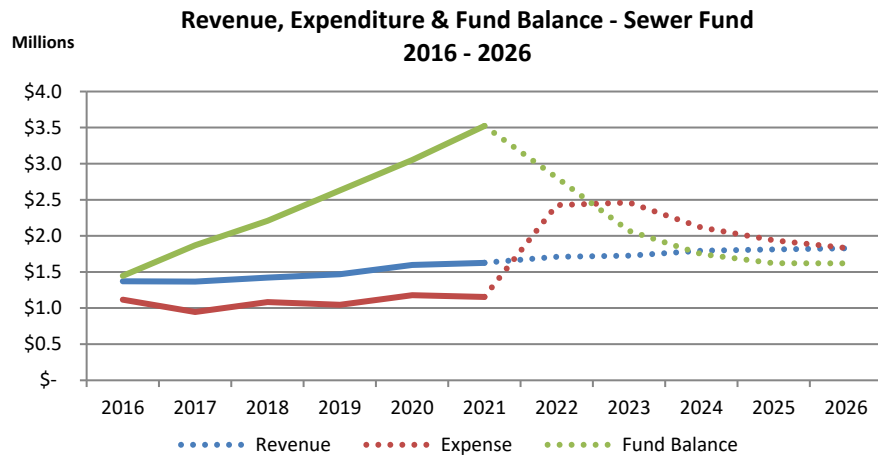


The chart above plots revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.

The fund ended 2021 with an unencumbered fund balance of \$3.38 million, which was \$653.2 thousand (23.96%) higher than year-end 2020 and was equal to 126.6% of FY 2021 spending (including carry over encumbrances). The fund ended 2020 with an unencumbered fund balance of \$2.73 million, an increase of \$310.1 thousand (12.84%) from 2019. In contrast, the FY 2022 budget projects a year-end fund balance of \$2.81 million, which equates to a reserve ratio equal to 115.63% of expenditures.

As you can see from the chart above, the balance in the Sewer Operations fund has been increasing consistently from 2016 through 2021. Revenues have tracked closely to, or exceeded, revenues over the years covered by the graph, resulting in an upward sloping fund balance.

Based upon current estimates of revenues and expenditures, the current projections call for



the fund balance to decline gradually every year after over the next five years (see chart at the bottom of the previous page), with expenditures generally exceeding revenues. The fund is projected to end 2026 with a fund balance of \$1.62 million, or a ratio of 88.39%. This chart has been updated with the approved 2022 budget data through 2026.

CITY OF PATASKALA, OHIO
APRIL 2022 YTD ANALYSIS - Sewer Fund (651)

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance											
		\$ 3,524,165	\$ 3,524,165			\$ 3,052,280	\$ 3,052,280				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	537,528	1,681,000	1,143,472	31.98%	532,888	1,424,014	891,126	37.42%	4,640	0.87%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 537,528	\$ 1,681,000	\$ 1,143,472	31.98%	\$ 532,888	\$ 1,424,014	\$ 891,126	37.42%	\$ 4,640	0.87%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 5,459	\$ 15,750	\$ 10,291	34.66%	\$ 5,940	\$ 29,250	\$ 23,310	20.31%	\$ (482)	-8.11%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	81	12,500	12,419	0.65%	223	12,500	12,278	1.78%	(142)	-63.65%
	Total Other Sources	\$ 5,540	\$ 28,250	\$ 22,710	19.61%	\$ 6,163	\$ 41,750	\$ 35,587	14.76%	\$ (623)	-10.11%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 543,068	\$ 1,709,250	\$ 1,166,182	31.77%	\$ 539,051	\$ 1,465,764	\$ 926,713	36.78%	\$ 4,017	0.75%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 543,068	\$ 1,709,250	\$ 1,166,182	31.77%	\$ 539,051	\$ 1,465,764	\$ 926,713	36.78%	\$ 4,017	0.75%

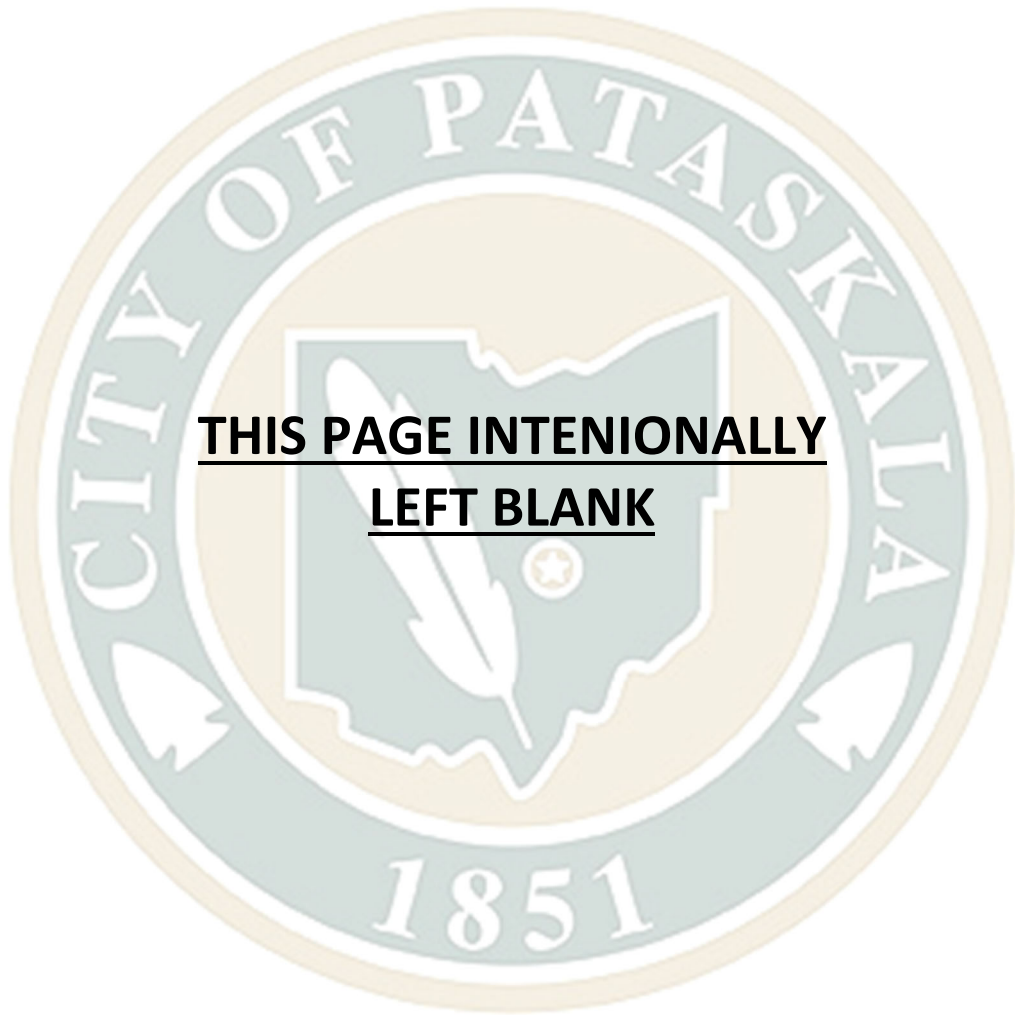
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 177,078	\$ 670,194	\$ 493,115	73.58%	\$ 92,228	\$ 400,887	59.82%	\$ 183,665	\$ (6,587)	-3.59%
	Contractual Services	105,035	550,816	445,781	80.93%	261,744	184,037	33.41%	114,030	(8,995)	-7.89%
	General Operating	133,923	455,029	321,106	70.57%	135,812	185,294	40.72%	56,161	77,762	138.46%
	Capital Outlay	-	26,000	26,000	-100.00%	-	26,000	100.00%	-	-	0.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	475,000	725,000	250,000	34.48%	-	250,000	34.48%	-	475,000	100.00%
	Grand Total Expenditures	\$ 891,036	\$ 2,427,038	\$ 1,536,002	63.29%	\$ 489,784	\$ 1,046,218	43.11%	\$ 353,856	\$ 537,179	151.81%
Adjustments:											
	- Interfund transfers & advances	\$ (475,000)	\$ (725,000)	\$ 250,000	-34.48%	\$ -	\$ 250,000	34.48%	\$ -	\$ (475,000)	100.00%
	Total Adjustments	\$ (475,000)	\$ (725,000)	\$ (250,000)	34.48%	\$ -	\$ 250,000	34.48%	\$ -	\$ (475,000)	100.00%
	Adjusted Grand Total Expenditures	\$ 416,036	\$ 1,702,038	\$ 1,286,002	75.56%	\$ 489,784	\$ 796,218	46.78%	\$ 353,856	\$ 62,179	17.57%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,176,197	\$ 2,806,377			\$ 2,686,413			\$ 3,237,475	\$ (61,278)	-1.89%
			115.63%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
THROUGH APRIL 30, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 543,067.54	\$ 1,709,250.00	\$ 1,166,182.46	\$ 1,709,250.00	\$ -
Charges for Service	\$ 537,527.93	\$ 1,681,000.00	\$ 1,143,472.07	\$ 1,681,000.00	\$ -
Utility	\$ 537,527.93	\$ 1,681,000.00	\$ 1,143,472.07	\$ 1,681,000.00	\$ -
Miscellaneous Revenue	\$ 5,539.61	\$ 28,250.00	\$ 22,710.39	\$ 28,250.00	\$ -
Investment Income	\$ 5,458.74	\$ 15,750.00	\$ 10,291.26	\$ 15,750.00	\$ -
Other Miscellaneous Revenue	\$ 80.87	\$ 12,500.00	\$ 12,419.13	\$ 12,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 543,067.54	\$ 1,709,250.00	\$ 1,166,182.46	\$ 1,709,250.00	\$ -

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH APRIL 30, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 891,035.78	\$ 489,784.46	\$ 2,427,038.13	\$ 1,046,217.89	\$ 2,326,506.00	\$ 100,532.13	\$ -
General Government	\$ 48,856.99	\$ 57,254.20	\$ 228,681.38	\$ 122,570.19	\$ 222,695.00	\$ 5,986.38	\$ -
Salary & Related	\$ 25,482.49	\$ 14,024.79	\$ 95,115.13	\$ 55,607.85	\$ 105,080.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 23,374.50	\$ 42,909.41	\$ 120,746.25	\$ 54,462.34	\$ 105,115.00	\$ 5,631.25	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 12,820.00	\$ 12,500.00	\$ 12,500.00	\$ 320.00	\$ -
Court & Legal	\$ 10,000.00	\$ 27,500.00	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 10,000.00	\$ 27,500.00	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Finance	\$ 24,309.37	\$ 13,960.40	\$ 93,635.78	\$ 55,366.01	\$ 92,130.00	\$ 1,505.78	\$ -
Salary & Related	\$ 20,148.93	\$ 5,219.53	\$ 67,724.23	\$ 42,355.77	\$ 67,474.00	\$ 250.23	\$ -
Contractual Services	\$ 3,811.26	\$ 7,804.85	\$ 22,906.35	\$ 11,290.24	\$ 21,716.00	\$ 1,190.35	\$ -
General Operating	\$ 349.18	\$ 936.02	\$ 3,005.20	\$ 1,720.00	\$ 2,940.00	\$ 65.20	\$ -
Sewer Utility	\$ 332,869.42	\$ 391,069.86	\$ 1,329,720.97	\$ 605,781.69	\$ 1,239,181.00	\$ 90,539.97	\$ -
Salary & Related	\$ 131,446.88	\$ 72,983.90	\$ 507,354.15	\$ 302,923.37	\$ 504,869.00	\$ 2,485.15	\$ -
Contractual Services	\$ 67,848.74	\$ 183,530.11	\$ 357,162.90	\$ 105,784.05	\$ 328,150.00	\$ 29,012.90	\$ -
General Operating	\$ 133,573.80	\$ 134,555.85	\$ 439,203.92	\$ 171,074.27	\$ 380,162.00	\$ 59,041.92	\$ -
Capital Outlay	\$ -	\$ -	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ -	\$ -
Transfers & Advances	\$ 475,000.00	\$ -	\$ 725,000.00	\$ 250,000.00	\$ 725,000.00	\$ -	\$ -
Transfers & Advances	\$ 475,000.00	\$ -	\$ 725,000.00	\$ 250,000.00	\$ 725,000.00	\$ -	\$ -
Grand Total	\$ 891,035.78	\$ 489,784.46	\$ 2,427,038.13	\$ 1,046,217.89	\$ 2,326,506.00	\$ 100,532.13	\$ -



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**CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF APRIL 30, 2022**

Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
-----------------	--------------	------	------------------------	---------------

Certificates of Deposit

Bank CD	\$ 9,701,072.16	\$ 10,195,695.96	\$ (494,623.80)	1.093%
Non-Bank CD	1,211,860.78	1,226,848.19	(14,987.41)	2.042%
Total Certificates of Deposit	\$ 10,912,932.94	\$ 11,422,544.15	\$ (509,611.21)	1.195%

U.S. Government

Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
Total US Government	\$ -	\$ -	\$ -	0.000%

Government Sponsored Enterprise (GSE) Securities

FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	-	-	-	0.000%
FHLB	461,675.40	494,044.50	(32,369.10)	0.000%
FFCB	-	-	-	0.000%
Total GSE	\$ 461,675.40	\$ 494,044.50	\$ (32,369.10)	0.000%

Other Investments:

Park National Bank Sweep	\$ 13,336,255.06	\$ 13,336,255.06	\$ -	0.002%
STAR Ohio	2,440,207.06	2,440,207.06	-	0.410%
Raymond James Money Market	25,087.32	25,087.32	-	0.010%
Total Other	\$ 15,801,549.44	\$ 15,801,549.44	\$ -	0.065%

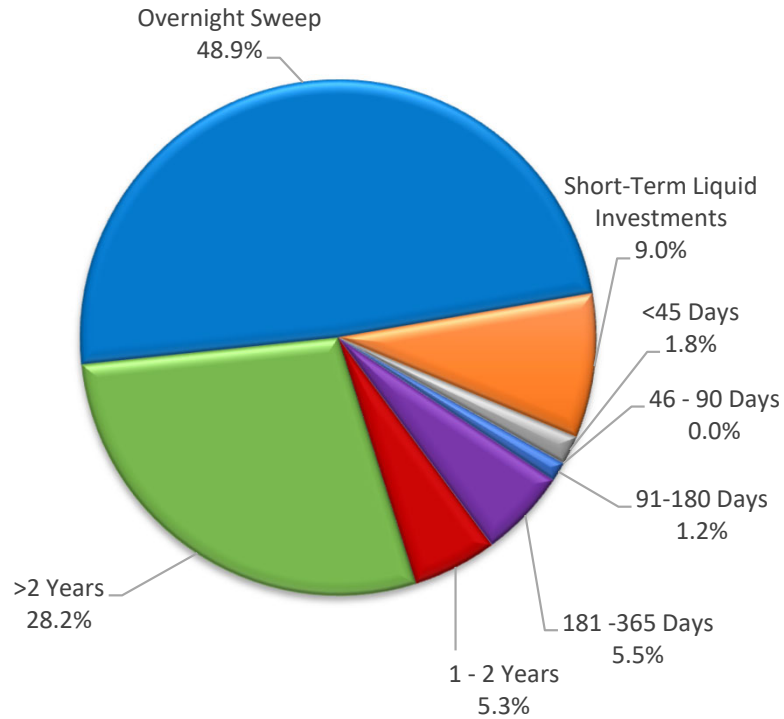
Total Investment Portfolio	\$ 27,176,157.78	\$ 27,718,138.09	\$ (541,980.31)	0.529%
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Investments by Institution:

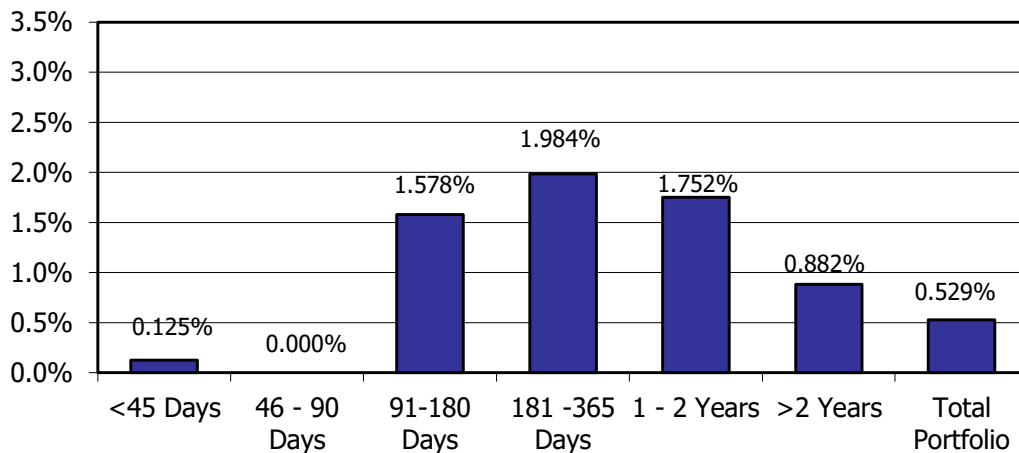
STAR Ohio	\$ 2,440,207.06	\$ 2,440,207.06	\$ -	
Park National Bank	13,336,255.06	13,336,255.06	-	
Raymond James	11,399,695.66	11,941,675.97	(541,980.31)	
Total Investment Portfolio	\$ 27,176,157.78	\$ 27,718,138.09	\$ (541,980.31)	

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended April 30, 2022

Investment Maturity Composition



Weighted Avg Yield by Maturity
(includes cash & STAR Ohio)



City of Pataskala Account Summary

Brokerage

Account No. [REDACTED] Closing Value \$11,399,695.66



CITY OF PATASKALA
ATTN: JAMES NICHOLSON
621 W BROAD ST STE 2B
PATASKALA OH 43062

MIKE FINK, THE CARILLON GROUP
Raymond James & Associates
10050 INNOVATION DR STE 160 | MIAMISBURG, OH 45342 | (888) 281-3655 | (937) 401-1914
<https://www.CarillonRJ.com> | Mike.Fink@RaymondJames.com

Raymond James Client Services | 800-647-SERV (7378)
Monday - Friday 8 a.m. to 9 p.m. ET
Online Account Access | raymondjames.com/clientaccess

Account Purpose

Wealth Preservation with a conservative risk tolerance and a time horizon less than 5 years.

Activity

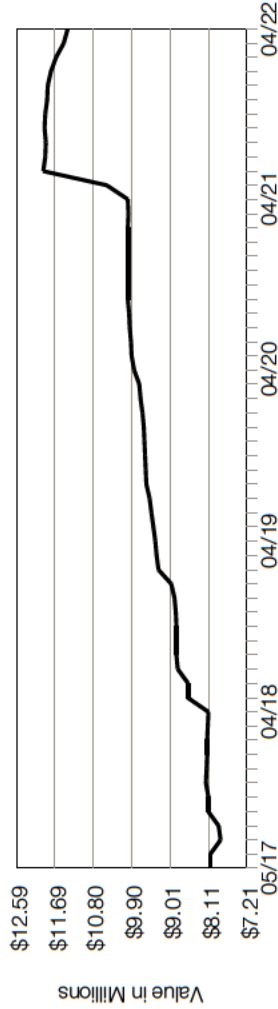
	This Statement	Year to Date
Beginning Balance	\$ 11,497,778.44	\$ 11,859,728.80
Deposits	\$ 0.00	\$ 0.00
Income	\$ 9,343.74	\$ 49,511.14
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ (107,426.52)	\$ (509,544.28)
Ending Balance	\$ 11,399,695.66	\$ 11,399,695.66

Dollar-Weighted Performance

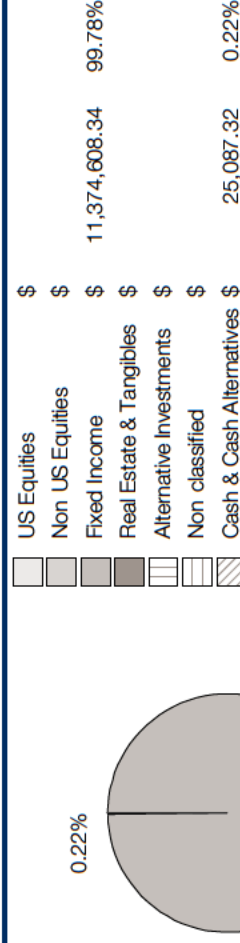
	YTD	2021	2020
Performance Inception 08/23/13	(3.89)%	(1.16)%	3.76%

See Understanding Your Statement for important information about these calculations.

Value Over Time



Asset Allocation Analysis



Cash & Cash Alternatives

Raymond James Bank Deposit Program #

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program # - Selected Sweep Option				
JPMorgan Chase Bank NA		\$24,889.58	0.01%	\$2.50
PNC Bank N.A.		\$197.68		
US Bank National Association		\$0.06		

Raymond James Bank Deposit Program Total

\$25,087.32 \$2.50

Your bank priority state: OH

Participating banks you declined: West Bank, Truist Bank, Goldman Sachs Bank USA, Raymond James Bank, First Mid Bank and Trust NA, Citibank NA, The Bank of East Asia Ltd, Extraco Banks NA, Synchrony Bank, Amarillo National Bank, Cadence Bank NA, CIBC Bank USA, Bank of Baroda, Bank of India, American Express National B, Umpqua Bank, BankUnited, NexBank, Simmons Bank (LCB), HSBC Bank USA NA, INTRUST Bank NA, Metro City Bank and Forbright Bank

Participating banks recently added: CIBC Bank USA 04/01/2022; Israel Discount Bank of New York 04/01/2022; Valley National Bank 04/01/2022; Bank of India 02/07/2022; Forbright Bank 02/07/2022; First Merchants Bank 02/07/2022

Please see the Raymond James Bank Deposit Program on the Understanding Your Statement page.

Estimated Income Yield for RJBDP was calculated as of 04/25/2022.

Cash & Cash Alternatives Total

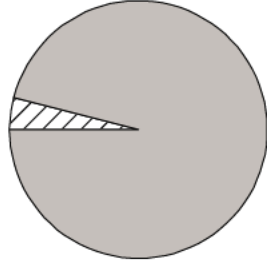
\$25,087.32 \$2.50



Fixed Income ❖

Credit Quality Analysis

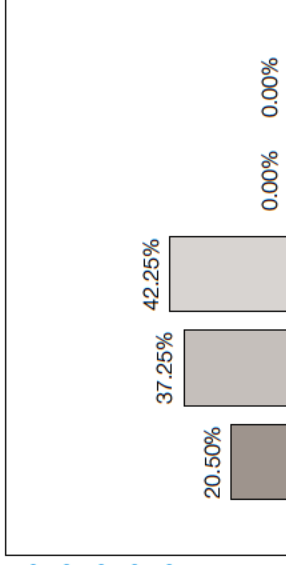
Lowest Available *	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 461,675.40	4.06%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 10,912,932.94	95.94%
AAA	\$ 0.00	0.00%
AA	\$ 0.00	0.00%
A	\$ 0.00	0.00%
BAA	\$ 0.00	0.00%
Below Investment Grade	\$ 0.00	0.00%
Not Rated	\$ 0.00	0.00%



* Based on Moody's, S&P and Fitch (municipals only) Long Term Rating

Maturity Analysis

Maturity	Current Period Value	Percentage Allocation
0 to < 1 yr	\$ 2,331,894.82	20.50%
1 to < 3 yrs	\$ 4,237,193.07	37.25%
3 to < 7 yrs	\$ 4,805,520.45	42.25%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



Government Sponsored Enterprise Securities (GSE)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE .6500% DUE 01/28/2026 Callable 07/28/2022 @ 100.000 (3130AKRN8)	\$245,000.00	\$1,592.50	05/26/2021	\$92.542	\$226,727.90	\$406.97	\$244,044.50 \$(17,316.60)	\$244,044.50 \$(17,316.60)

Debt Classification: Senior Unsecured
Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable



Fixed Income (continued) ♦

Government Sponsored Enterprise Securities (GSE) (continued)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN .6000% DUE 05/27/2026 Callable 05/27/2022 @ 100.000 (3130AML42)	\$250,000.00	\$1,500.00	05/26/2021	\$93.979	\$234,947.50	\$637.50	\$250,000.00 \$(15,052.50)	\$250,000.00 \$(15,052.50)
Step Schedule: 1.200% on May 27, 2023 Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable								
Government Sponsored Enterprise Securities (GSE) Total	\$495,000.00	\$3,092.50			\$461,675.40	\$1,044.47	\$494,044.50 \$(32,369.10)	\$494,044.50 \$(32,369.10)

♦ A Adjusted Cost figure may not have been modified with accrued market discount, acquisition premium or bond premium.

Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 09/19/2022 (02007GLV3)	\$145,000.00	\$2,682.50	09/17/2019	\$100.409	\$145,593.05	\$308.67	\$145,000.00 \$593.05	\$145,000.00 \$593.05
Ratings Information: Not Rated								
AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)	\$130,000.00	\$2,405.00	12/17/2019	\$100.430	\$130,559.00	\$65.89	\$130,000.00 \$559.00	\$130,000.00 \$559.00
Ratings Information: Not Rated								



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
AMERICAN EXPRESS NATIONAL BANK SALT LAKE CITY, UT FDIC # 27471 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/07/2025 (02589ABA9) Ratings Information: Not Rated	\$245,000.00	\$3,797.50	04/01/2020	\$96.032	\$235,278.40	\$239.29	\$245,000.00 \$(9,721.60)	\$245,000.00 \$(9,721.60)
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 04/29/22 .5500% DUE 07/29/2024 Callable 04/29/2022 @ 100.000 (05600XAN0) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	08/03/2020	\$95.163	\$233,149.35		\$244,999.76 \$(11,850.41)	\$244,999.76 \$(11,850.41)
BANK HAPOALIM BM NEW YORK, NY FDIC # 33686 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 08/21/2023 (06251A2C3) Ratings Information: Not Rated	\$50,000.00	\$150.00	08/19/2020	\$97.713	\$48,856.50	\$27.95	\$50,000.00 \$(1,143.50)	\$50,000.00 \$(1,143.50)
BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5) Ratings Information: Not Rated	\$245,000.00	\$3,185.00	04/09/2020	\$95.266	\$233,401.70	\$130.89	\$245,000.00 \$(11,598.30)	\$245,000.00 \$(11,598.30)
BANK OZK LITTLE ROCK, AR FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	09/28/2021	\$91.063	\$223,104.35	\$114.44	\$245,000.00 \$(21,895.65)	\$245,000.00 \$(21,895.65)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/26/2020	\$93.868	\$229,976.60	\$104.04	\$245,000.00 \$(15,023.40)	\$245,000.00 \$(15,023.40)
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/14/22 .9500% DUE 04/14/2026 Callable 05/14/2022 @ 100.000 1 (066519QV4) 66 Ratings Information: Not Rated	\$245,000.00	\$2,327.50	04/12/2021	\$92.477	\$226,568.65	\$102.03	\$245,000.00 \$(18,431.35)	\$245,000.00 \$(18,431.35)
BEAL BANK SSB PLANO, TX FDIC # 32574 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2500% DUE 03/24/2027 (07371AH22) Ratings Information: Not Rated	\$245,000.00	\$5,512.50	03/23/2022	\$96.410	\$236,204.50	\$468.18	\$245,000.00 \$(8,795.50)	\$245,000.00 \$(8,795.50)
BEL MONT SVG BK FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM9) Ratings Information: Not Rated	\$245,000.00	\$6,860.00	03/07/2018	\$101.081	\$247,648.45	\$883.34	\$245,000.00 \$2,648.45	\$245,000.00 \$2,648.45
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	05/26/2021	\$91.719	\$224,711.55	\$81.22	\$245,000.00 \$(20,288.45)	\$245,000.00 \$(20,288.45)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CAPITAL ONE BANK (USA) NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 03/16/2027 (14042TEP8) Ratings Information: Not Rated	\$105,000.00	\$2,100.00	03/11/2022	\$95.307	\$100,072.35	\$258.90	\$105,000.00 \$(4,927.65)	\$105,000.00 \$(4,927.65)
CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3) Ratings Information: Not Rated	\$50,000.00	\$1,400.00	03/07/2019	\$100.390	\$50,195.00	\$57.53	\$50,000.00 \$195.00	\$50,000.00 \$195.00
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26) Ratings Information: Not Rated	\$38,000.00	\$1,235.00	03/20/2020	\$101.048	\$38,398.24	\$399.26	\$40,905.57 \$(2,507.33)	\$39,498.96 \$(1,100.72)
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3500% DUE 11/09/2022 (17312QV48) Ratings Information: Not Rated	\$21,000.00	\$703.50	03/20/2020	\$101.232	\$21,258.72	\$331.51	\$22,085.87 \$(827.15)	\$21,220.00 \$38.72
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36) Ratings Information: Not Rated	\$100,000.00	\$3,400.00	03/19/2020	\$101.611	\$101,611.00	\$1,033.97	\$106,082.70 \$(4,471.70)	\$102,761.18 \$(1,150.18)
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/04/22 3.500% DUE 09/04/2024 Callable 05/04/2022 @ 100.000 (20056QTY9) Ratings Information: Not Rated	\$100,000.00	\$350.00	08/25/2020	\$94.443	\$94,443.00	\$24.93	\$100,000.00 \$(5,557.00)	\$100,000.00 \$(5,557.00)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
COMPASS BK FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1000% DUE 08/28/2023 (20451PCZ7) Ratings Information: Not Rated	\$59,000.00	\$1,829.00	03/20/2020	\$101.332	\$59,785.88	\$305.67	\$62,415.11 \$(2,629.23)	\$60,340.11 \$(554.23)
CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (21163MJ6) Ratings Information: Not Rated	\$200,000.00	\$1,100.00	08/20/2021	\$91.255	\$182,510.00	\$90.41	\$200,000.00 \$(17,490.00)	\$200,000.00 ^A \$(17,490.00)
DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7) Ratings Information: Not Rated	\$250,000.00	\$6,625.00	02/12/2018	\$100.970	\$252,425.00	\$1,615.41	\$249,858.00 \$2,567.00	\$249,858.00 ^A \$2,567.00
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4) Ratings Information: Not Rated	\$245,000.00	\$4,042.50	03/19/2020	\$100.108	\$245,264.60	\$265.81	\$247,048.10 \$(1,783.50)	\$245,597.72 \$(333.12)
ENTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	08/22/2017	\$100.455	\$246,114.75	\$302.72	\$245,000.00 \$1,114.75	\$245,000.00 ^A \$1,114.75
EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	05/26/2021	\$90.568	\$221,891.60	\$47.99	\$245,000.00 \$(23,108.40)	\$245,000.00 ^A \$(23,108.40)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0) Ratings Information: Not Rated	\$100,000.00	\$500.00	05/18/2021	\$90.554	\$90,554.00	\$12.33	\$100,000.00 \$(9,446.00)	^A \$100,000.00 \$(9,446.00)
FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/07/2021	\$90.415	\$221,516.75	\$63.77	\$245,000.00 \$(23,483.25)	^A \$245,000.00 \$(23,483.25)
FIRST BK HIGHLAND PARK FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8) Ratings Information: Not Rated	\$33,000.00	\$726.00	09/14/2017	\$100.407	\$33,134.31	\$173.05	\$33,064.42 \$69.89	\$33,003.60 \$130.71
FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/30/22 .4000% DUE 09/30/2025 Callable 04/30/2022 @ 100.000 (319461DB2) Ratings Information: Not Rated	\$245,000.00	\$980.00	09/23/2020	\$91.631	\$224,495.95	\$83.23	\$245,000.00 \$(20,504.05)	^A \$245,000.00 \$(20,504.05)
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7) Ratings Information: Not Rated	\$100,000.00	\$600.00	05/11/2020	\$95.675	\$95,675.00	\$47.67	\$100,000.00 \$(4,325.00)	^A \$100,000.00 \$(4,325.00)



Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/25/22 .3500% DUE 09/25/2024 Callable 05/25/2022 @ 100.000 (32110YQR9) Ratings Information: Not Rated	\$245,000.00	\$857.50	09/23/2020	\$94.273	\$230,968.85	\$11.75	\$245,000.00 \$(14,031.15)	\$245,000.00 \$(14,031.15) ^A
FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/15/22 .6500% DUE 07/15/2025 Callable 05/15/2022 @ 100.000 (335857CB2) Ratings Information: Not Rated	\$100,000.00	\$650.00	06/29/2020	\$92.876	\$92,876.00	\$26.71	\$100,000.00 \$(7,124.00)	\$100,000.00 \$(7,124.00) ^A
1ST SOURCE BANK FDIC # 9087 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3500% DUE 06/03/2024 (33646CLZ5) Ratings Information: Not Rated	\$245,000.00	\$3,307.50	04/01/2020	\$97.201	\$238,142.45	\$244.66	\$245,000.00 \$(6,857.55)	\$245,000.00 \$(6,857.55) ^A
FLAGSTAR BANK, FSB FDIC # 32541 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .8000% DUE 05/29/2025 (33847E3L9) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/26/2020	\$93.618	\$229,364.10	\$816.22	\$245,000.00 \$(15,635.90)	\$245,000.00 \$(15,635.90) ^A
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6) Ratings Information: Not Rated	\$245,000.00	\$1,102.50	07/07/2021	\$90.024	\$220,558.80	\$63.43	\$245,000.00 \$(24,441.20)	\$245,000.00 \$(24,441.20) ^A



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
GOLDMAN SACHS BANK USA FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.4000% DUE 11/22/2022 (38148PTE7) Ratings Information: Not Rated	\$250,000.00	\$6,000.00	02/12/2018	\$100.752	\$251,880.00	\$2,613.70	\$248,220.00 \$3,660.00	\$248,220.00 \$3,660.00
JONESBORO ST BANK JONESBORO, LA FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/29/22 .8000% DUE 05/29/2025 Callable 04/29/2022 @ 100.000 (48040PGX7) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/27/2020	\$93.561	\$229,224.45		\$245,000.00 \$(15,775.55)	\$245,000.00 \$(15,775.55)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 04/30/22 .5500% DUE 10/30/2025 Callable 04/30/2022 @ 100.000 (48128UPT0) Ratings Information: Not Rated	\$155,000.00	\$852.50	10/28/2020	\$91.993	\$142,589.15	\$422.75	\$155,000.00 \$(12,410.85)	\$155,000.00 \$(12,410.85)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 06/15/22 .4000% DUE 12/15/2025 Callable 06/15/2022 @ 100.000 (48128UTN9) Step Schedule: 0.750% on June 15, 2024, 1.750% on June 15, 2025 Ratings Information: Not Rated	\$95,000.00	\$380.00	12/11/2020	\$92.136	\$87,529.20	\$141.59	\$95,000.00 \$(7,470.80)	\$95,000.00 \$(7,470.80)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8) Ratings Information: Not Rated	\$90,000.00	\$1,485.00	12/19/2019	\$100.303	\$90,272.70	\$40.68	\$90,000.00 \$272.70	\$90,000.00 \$272.70
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2) Ratings Information: Not Rated	\$155,000.00	\$1,860.00	03/26/2020	\$100.145	\$155,224.75	\$157.97	\$155,000.00 \$224.75	\$155,000.00 \$224.75
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7) Ratings Information: Not Rated	\$130,000.00	\$2,340.00	11/25/2019	\$99.202	\$128,962.60	\$185.92	\$130,000.00 \$(1,037.40)	\$130,000.00 \$(1,037.40)
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7) Ratings Information: Not Rated	\$115,000.00	\$1,897.50	02/27/2020	\$98.347	\$113,099.05	\$150.76	\$115,000.00 \$(1,900.95)	\$115,000.00 \$(1,900.95)
LUANA SAVINGS BANK LUANA, IA FDIC # 253 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 09/18/2023 (549104JP3) Ratings Information: Not Rated	\$245,000.00	\$3,920.00	09/16/2019	\$99.262	\$243,191.90	\$461.81	\$245,000.00 \$(1,808.10)	\$245,000.00 \$(1,808.10)
MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9) Ratings Information: Not Rated	\$230,000.00	\$1,495.00	05/26/2020	\$93.145	\$214,233.50	\$8.19	\$230,000.00 \$(15,766.50)	\$230,000.00 \$(15,766.50)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	05/10/2017	\$100.109	\$245,267.05	\$55.04	\$245,000.00 \$267.05	\$245,000.00 \$267.05
MERIDIAN BANK DEVON, PA FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/21/22 .6500% DUE 05/21/2026 Callable 05/21/2022 @ 100.000 58958PJJA3 Ratings Information: Not Rated	\$200,000.00	\$1,300.00	05/19/2021	\$91.130	\$182,260.00	\$32.05	\$200,000.00 \$(17,740.00)	\$200,000.00 \$(17,740.00)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9) Ratings Information: Not Rated	\$20,000.00	\$610.00	03/20/2020	\$100.934	\$20,186.80	\$125.34	\$21,178.31 \$(991.51)	\$20,550.93 \$(364.13)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 10/31/2024 (61690UMT4) Ratings Information: Not Rated	\$25,000.00	\$487.50	03/20/2020	\$97.857	\$24,464.25	\$241.75	\$25,295.00 \$(830.75)	\$25,163.08 \$(698.83)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690UTM2) Ratings Information: Not Rated	\$23,000.00	\$402.50	03/20/2020	\$100.258	\$23,059.34	\$83.81	\$23,122.02 \$(62.68)	\$23,033.88 \$25.46



Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/09/2025 (61690UWJ5) Ratings Information: Not Rated	\$120,000.00	\$1,860.00	04/06/2020	\$96.020	\$115,224.00	\$107.01	\$120,000.00 \$(4,776.00)	\$120,000.00 \$(4,776.00)
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4) Ratings Information: Not Rated	\$100,000.00	\$1,850.00	03/19/2020	\$100.414	\$100,414.00	\$598.08	\$101,052.60 \$(638.60)	\$100,259.99 \$154.01
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.7500% DUE 05/02/2024 (61760AZR3) Ratings Information: Not Rated	\$145,000.00	\$3,987.50	03/24/2020	\$100.092	\$145,133.40	\$1,955.51	\$152,216.69 \$(7,083.29)	\$148,583.43 \$(3,450.03)
NEW YORK COMMUNITY BANK FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3500% DUE 06/03/2024 (649447UP2) Ratings Information: Not Rated	\$125,000.00	\$437.50	06/01/2021	\$95.186	\$118,982.50	\$177.40	\$125,000.00 \$(6,017.50)	\$125,000.00 \$(6,017.50)
NEW YORK COMMUNITY BANK FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .7000% DUE 07/01/2026 (649447UZ0) Ratings Information: Not Rated	\$90,000.00	\$630.00	06/22/2021	\$91.106	\$81,995.40	\$208.85	\$90,000.00 \$(8,004.60)	\$90,000.00 \$(8,004.60)
PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3) Ratings Information: Not Rated	\$85,000.00	\$212.50	08/25/2020	\$97.592	\$82,953.20	\$1.16	\$85,000.00 \$(2,046.80)	\$85,000.00 \$(2,046.80)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
PATHFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/29/22 .5000% DUE 10/29/2025 Callable 04/29/2022 @ 100.000 (70320KAS0) Ratings Information: Not Rated	\$100,000.00	\$500.00	10/21/2020	\$91.765	\$91,765.00		\$100,000.00 \$(8,235.00)	^A \$100,000.00 \$(8,235.00)
PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	07/14/2020	\$92.403	\$226,387.35	\$43.63	\$245,000.00 \$(18,612.65)	^A \$245,000.00 \$(18,612.65)
RAYMOND JAMES BANK, NA ST PETERSBURG, FL FDIC # 33893 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/23/2024 (75472RAE1) Ratings Information: Not Rated	\$245,000.00	\$4,900.00	08/20/2019	\$98.235	\$240,675.75	\$886.03	\$245,000.00 \$(4,324.25)	^A \$245,000.00 \$(4,324.25)
SPRING BANK BRONX, NY FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/08/2021	\$90.908	\$222,724.60	\$16.78	\$245,000.00 \$(22,275.40)	^A \$245,000.00 \$(22,275.40)
STERLING BANK FDIC # 57813 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6500% DUE 09/18/2023 (85916VDN2) Ratings Information: Not Rated	\$245,000.00	\$4,042.50	09/16/2019	\$99.330	\$243,358.50	\$476.24	\$245,000.00 \$(1,641.50)	^A \$245,000.00 \$(1,641.50)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6500% DUE 09/24/2024 (87165EUL9) Ratings Information: Not Rated	\$245,000.00	\$1,592.50	09/22/2021	\$94.988	\$232,720.60	\$161.43	\$245,000.00 \$(12,279.40)	^A \$245,000.00 \$(12,279.40)
TCM BK NA TAMPA, FL FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/15/22 .8500% DUE 11/14/2025 Callable 05/15/2022 @ 100.000 (872308FE6) Ratings Information: Not Rated	\$105,000.00	\$892.50	11/04/2021	\$92.865	\$97,508.25	\$36.68	\$105,000.00 \$(7,491.75)	^A \$105,000.00 \$(7,491.75)
TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3) Ratings Information: Not Rated	\$145,000.00	\$435.00	08/05/2020	\$99.158	\$143,779.10	\$97.73	\$145,000.00 \$(1,220.90)	^A \$145,000.00 \$(1,220.90)
TEXAS EXCH BANK SSB FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/08/22 .7000% DUE 06/07/2024 Callable 05/08/2022 @ 100.000 (88241THM15) Ratings Information: Not Rated	\$245,000.00	\$1,715.00	05/28/2020	\$95.846	\$234,822.70	\$103.37	\$245,000.00 \$(10,177.30)	^A \$245,000.00 \$(10,177.30)
UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9) Ratings Information: Not Rated	\$245,000.00	\$7,717.50	05/25/2018	\$101.385	\$248,393.25	\$655.46	\$245,000.00 \$3,393.25	^A \$245,000.00 \$3,393.25



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
UNITY BANK CLINTON, NJ FDIC # 33503 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .4000% DUE 12/18/2025 (91330ACR6) Ratings Information: Not Rated	\$115,000.00	\$460.00	12/15/2020	\$91.188	\$104,866.20	\$167.62	\$115,000.00 \$(10,133.80)	\$115,000.00 \$(10,133.80)
WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/19/22 .8500% DUE 10/19/2026 Callable 05/19/2022 @ 100.000 % (93974LAC4) Ratings Information: Not Rated	\$185,000.00	\$1,572.50	10/14/2021	\$90.991	\$168,333.35	\$47.39	\$185,000.00 \$(16,666.65)	\$185,000.00 \$(16,666.65)
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48) Ratings Information: Not Rated	\$155,000.00	\$4,262.50	05/01/2019	\$100.092	\$155,142.60	\$315.31	\$155,000.00 \$142.60	\$155,000.00 \$142.60
Certificates of Deposit (CDs) Total	\$11,399,000.00	\$142,781.00			\$10,912,932.94	\$19,579.91	\$11,422,544.15 \$(509,611.21)	\$11,408,090.64 \$(495,157.70)

^A Adjusted Cost figure may not have been modified with accrued market discount, acquisition premium or bond premium.

Fixed Income Total

\$11,374,608.34

♦ Please see Fixed Income Investments on the Understanding Your Statement page.

Portfolio Total \$11,399,695.66

Accrued Interest Total \$20,624.38

Portfolio Total with Accrued Interest \$11,420,320.04

Log in to Client Access at <https://www.raymondjames.com/clientaccess> to view additional position details, filter, sort, or download up to 18 months of activity and see available delivery options for account documents.



Activity Summary

Income			
Type	This Statement	Year to Date	
Interest Taxable	\$9,343.57	\$49,509.59	
Interest at RJ Bank Deposit Program	\$0.17	\$1.55	
Total Income	\$9,343.74	\$49,511.14	

Purchases			
Type	This Statement	Year to Date	
Purchases	\$0.00	\$(350,000.00)	
Total Purchases	\$0.00	\$(350,000.00)	

Sales / Redemptions

Type	This Statement	Year to Date
Redemptions	\$0.00	\$304,000.00
Total Sales/Redemptions	\$0.00	\$304,000.00

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
04/01/2022	Income	Interest Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)			\$198.74	\$15,743.58	Paid on 130,000
04/01/2022	Income	Interest Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)			\$161.16	\$16,103.48	Paid on 115,000
04/01/2022	Income	Interest Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)			\$50.96	\$16,154.44	Paid on 100,000
04/04/2022	Income	Interest Taxable	COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/04/22 .3500% DUE 09/04/2024 Callable 05/04/2022 @ 100.000 (20056QTY9)			\$29.73	\$16,184.17	Paid on 100,000
04/04/2022	Income	Interest Taxable	1ST SOURCE BANK FDIC # 9087 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3500% DUE 06/03/2024 (33646CLZ5)			\$1,649.22	\$17,833.39	Paid on 245,000



Your Activity (continued)

City of Pataskala Account No.

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
04/04/2022	Income	Interest Taxable	WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)			\$362.02	\$18,195.41	Paid on 155,000
04/06/2022	Income	Interest Taxable	EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)			\$343.34	\$18,538.75	Paid on 245,000
04/07/2022	Income	Interest Taxable	AMERICAN EXPRESS NATIONAL BANK SALT LAKE CITY, UT FDIC # 27471 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/07/2025 (02589ABA9)			\$1,893.55	\$20,432.30	Paid on 245,000
04/08/2022	Income	Interest Taxable	BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)			\$114.44	\$20,546.74	Paid on 245,000
04/08/2022	Income	Interest Taxable	ENTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)			\$426.57	\$20,973.31	Paid on 245,000
04/08/2022	Income	Interest Taxable	TEXAS EXCH BANK SSB FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY 06/07/2024 Callable 05/08/2022 @ 100.000 (88241THM5)			\$145.66	\$21,118.97	Paid on 245,000
04/11/2022	Income	Interest Taxable	FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)			\$104.04	\$21,223.01	Paid on 245,000
04/11/2022	Income	Interest Taxable	FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)			\$93.64	\$21,316.65	Paid on 245,000
04/11/2022	Income	Interest Taxable	MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/09/2025 (61690UWJ5)			\$927.45	\$22,244.10	Paid on 120,000
04/14/2022	Income	Interest Taxable	BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY 04/14/2026 Callable 05/14/2022 @ 100.000 (066519QV4)			\$197.68	\$22,441.78	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
04/18/2022	Income	Interest Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)			\$270.51	\$22,712.29	Paid on 245,000
04/18/2022	Income	Interest Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			\$118.90	\$22,831.19	Paid on 50,000
04/18/2022	Income	Interest Taxable	FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/15/22 .6500% DUE 07/15/2025 Callable 05/15/2022 @ 100.000 (335857GB2)			\$55.21	\$22,886.40	Paid on 100,000
04/18/2022	Income	Interest Taxable	EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7)			\$114.44	\$23,000.84	Paid on 245,000
04/18/2022	Income	Interest Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			\$104.04	\$23,104.88	Paid on 245,000
04/18/2022	Income	Interest Taxable	TCM BK NA TAMPA, FL FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/15/22 .8500% DUE 11/14/2025 Callable 05/15/2022 @ 100.000 (872308FE6)			\$75.80	\$23,180.68	Paid on 105,000
04/19/2022	Income	Interest Taxable	WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/19/22 .8500% DUE 10/19/2026 Callable 05/19/2022 @ 100.000 (93974LAC4)			\$133.55	\$23,314.23	Paid on 185,000
04/20/2022	Income	Interest Taxable	AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)			\$204.26	\$23,518.49	Paid on 130,000
04/20/2022	Income	Interest Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)			\$126.12	\$23,644.61	Paid on 90,000
04/21/2022	Income	Interest Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0)			\$42.47	\$23,687.08	Paid on 100,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
04/21/2022	Income	Interest Taxable	MERIDIAN BANK DEVON, PA FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/21/22 .6500% DUE 05/21/2026 Callable 05/21/2022 @ 100.000 (58958P JA3)			\$110.41	\$23,797.49	Paid on 200,000
04/25/2022	Income	Interest Taxable	FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/25/22 .3500% DUE 09/25/2024 Callable 05/25/2022 @ 100.000 (32110YQR9)			\$72.83	\$23,870.32	Paid on 245,000
04/25/2022	Income	Interest Taxable	SPRING BANK BRONX, NY FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7)			\$104.04	\$23,974.36	Paid on 245,000
04/26/2022	Income	Interest Taxable	MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)			\$426.57	\$24,400.93	Paid on 245,000
04/28/2022	Income	Interest Taxable	PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)			\$18.05	\$24,418.98	Paid on 85,000
04/28/2022	Income	Interest Taxable	MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)			\$126.97	\$24,545.95	Paid on 230,000
04/29/2022	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$0.17	\$24,546.12	
04/29/2022	Income	Interest Taxable	BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 04/29/22 .5500% DUE 07/29/2024 Callable 04/29/2022 @ 100.000 (05600XAN0)			\$332.26	\$24,878.38	Paid on 245,000
04/29/2022	Income	Interest Taxable	PATHFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/29/22 .5000% DUE 10/29/2025 Callable 04/29/2022 @ 100.000 (70320KAS0)			\$42.47	\$24,920.85	Paid on 100,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
04/29/2022	Income	Interest Taxable	JONESBORO ST BANK JONESBORO, LA FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/29/22 .8000% DUE 05/29/2025 Callable 04/29/2022 @ 100.000 (48040PGX7)			\$166.47	\$25,087.32	Paid on 245,000

Future Payments

Future Interest Payments [◇]

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
BANK OZK LITTLE ROCK, AR FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50)		04/16/2022	04/30/2022	\$114.44	0.55% coupon x 245,000.000par value
THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)		04/16/2022	04/30/2022	\$104.04	0.50% coupon x 245,000.000par value
CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6)		04/16/2022	04/30/2022	\$93.42	0.55% coupon x 200,000.000par value
FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/30/22 .4000% DUE 09/30/2025 Callable 04/30/2022 @ 100.000 (319461DB2)		04/16/2022	04/30/2022	\$83.23	0.40% coupon x 245,000.000par value
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 04/30/22 .5500% DUE 10/30/2025 Callable 04/30/2022 @ 100.000 (48128UPT0)		04/16/2022	04/30/2022	\$425.08	0.55% coupon x 155,000.000par value
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)		04/16/2022	04/30/2022	\$157.97	1.20% coupon x 155,000.000par value
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 10/31/2024 (61690UMT4)		04/16/2022	04/30/2022	\$241.75	1.95% coupon x 25,000.000par value
UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)		04/16/2022	04/30/2022	\$655.46	3.15% coupon x 245,000.000par value
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)		04/15/2022	05/01/2022	\$49.32	0.60% coupon x 100,000.000par value



Future Payments (continued)

Future Interest Payments (continued) [◇]

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)	04/15/2022	05/01/2022	\$192.33	1.80% coupon x 130,000,000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)	04/15/2022	05/01/2022	\$155.96	1.65% coupon x 115,000,000 par value
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.7500% DUE 05/02/2024 (61760AZR3)	04/16/2022	05/02/2022	\$1,977.36	2.75% coupon x 145,000,000 par value
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)	04/17/2022	05/03/2022	\$350.34	2.75% coupon x 155,000,000 par value
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/04/22 .3500% DUE 09/04/2024 Callable 05/04/2022 @ 100.000 (20056QTY9)	04/18/2022	05/04/2022	\$28.77	0.35% coupon x 100,000,000 par value
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)	04/20/2022	05/06/2022	\$332.26	1.65% coupon x 245,000,000 par value
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)	04/22/2022	05/08/2022	\$110.75	0.55% coupon x 245,000,000 par value
ENTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)	04/22/2022	05/08/2022	\$412.81	2.05% coupon x 245,000,000 par value
TEXAS EXCH BANK SSB FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/08/22 .7000% DUE 06/07/2024 Callable 05/08/2022 @ 100.000 (88241THM5)	04/22/2022	05/08/2022	\$140.96	0.70% coupon x 245,000,000 par value
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3500% DUE 11/09/2022 (17312QV48)	04/23/2022	05/09/2022	\$348.86	3.35% coupon x 21,000,000 par value
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)	04/23/2022	05/09/2022	\$90.62	0.45% coupon x 245,000,000 par value
FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)	04/25/2022	05/11/2022	\$100.68	0.50% coupon x 245,000,000 par value



Future Payments (continued)

Future Interest Payments (continued) [◇]

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/14/22 .9500% DUE 04/14/2026 Callable 05/14/2022 @ 100.000 (066519QV4)	04/28/2022	05/14/2022	\$191.30	0.95% coupon x 245,000.000 par value
Future Interest Payments Total			\$6,357.71	

[◇] Please see Future Payments on the Understanding Your Statement page.

Realized Capital Gains & Losses [○]

Summary of Gains & Losses

	This Statement	Year To Date
Short Term Gain	\$0.00	\$0.00
Short Term Loss	\$0.00	\$0.00
Long Term Gain	\$0.00	\$0.00
Long Term Loss	\$0.00	\$0.00
Net Gain / Loss Total	\$0.00	\$0.00





P.O. Box 7177
Dublin, OH 43017

00291

CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 1D
PATASKALA, OH 43062

Account Statement

04/01/2022 - 04/30/2022

ACCOUNT NUMBER

REGISTRATION

CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON

621 W BROAD ST SUITE 1D
PATASKALA, OH 43062

Client Services



Call: 800-648-STAR (7827)



Visit our website: www.tos.ohio.gov/star-ohio



Funds Management
STAR Ohio
Columbus, OH 43260

Shareholder Message Center

STAR Ohio will be closed on Monday, May 30, 2022 in observance of Memorial Day. The market will close early on Friday, May 27, 2022. The deadline for all transactions will be 1:00pm on this day.

As a reminder, a 24 hr. advance transaction notification of both purchases and redemptions over \$100 million is highly recommended, including the length of time the funds are expected to remain in STAR Ohio. Advanced notification allows the STAR Ohio fund to invest timely to achieve the best yield possible.

Go paperless! You can update your statement delivery mode to e-Delivery through the STAR Ohio participant login at www.starohio.com.

For questions or assistance, please contact STAR Ohio Client Services from 8:30am to 5:00pm Monday through Friday at 1-800-648-STAR (7827) or by emailing info@starohio.com.

PORTFOLIO SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,071,587.430	\$1.00	\$1,071,587.43

DISTRIBUTION SUMMARY

Funds	YTD Earnings			Reinvestment Option		
	Income Dividend	S/T Cap Gains	L/T Cap Gains	Income Dividend	S/T Cap Gains	L/T Cap Gains
STAR Ohio	\$836.01	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 0.41%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Volume
	Opening Balance		1,071,227.280	\$1.00		\$1,071,227.28
04/29/2022	Income Dividend Reinvestment		360.150	1.00	\$360.15	1,071,587.43
	Closing Balance		1,071,587.430	\$1.00		\$1,071,587.43



P.O. Box 7177
Dublin, OH 43017

00292

CITY OF PATASKALA
UTILITY FUND
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 1D
PATASKALA, OH 43062

Account Statement

04/01/2022 - 04/30/2022

ACCOUNT NUMBER

REGISTRATION

CITY OF PATASKALA
UTILITY FUND
ATTN JAMES M NICHOLSON

621 W BROAD ST SUITE 1D
PATASKALA, OH 43062

Client Services



Call: 800-648-STAR (7827)



Visit our website: www.tos.ohio.gov/star-ohio



Funds Management
STAR Ohio
Columbus, OH 43260

Shareholder Message Center

STAR Ohio will be closed on Monday, May 30, 2022 in observance of Memorial Day. The market will close early on Friday, May 27, 2022. The deadline for all transactions will be 1:00pm on this day.

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Go paperless! You can update your statement delivery mode to e-Delivery through the STAR Ohio participant login at www.starohio.com.

For questions or assistance, please contact STAR Ohio Client Services from 8:30am to 5:00pm Monday through Friday at 1-800-648-STAR (7827) or by emailing info@starohio.com.

PORTFOLIO SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,368,619.630	\$1.00	\$1,368,619.63

DISTRIBUTION SUMMARY

Funds	YTD Earnings			Reinvestment Option		
	Income Dividend	S/T Cap Gains	L/T Cap Gains	Income Dividend	S/T Cap Gains	L/T Cap Gains
STAR Ohio	\$1,067.74	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 0.41%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Volume
	Opening Balance		1,368,159.650	\$1.00		\$1,368,159.65
04/29/2022	Income Dividend Reinvestment		459.980	1.00	\$459.98	1,368,619.63
	Closing Balance		1,368,619.630	\$1.00		\$1,368,619.63

Park National Bank
PO Box 3500
Newark, OH 43058



Contact Us
888-289-0048
www.ParkNationalBank.com



City of Pataskala
621 Broad St SW Ste 2B
Pataskala, OH 430628119

Account
City of Pataskala

Date
04/30/2022

Page
1 of 5

IntraFi® Network DepositsSM Monthly Statement

Demand or Savings Option (formerly known as ICS®)

The following information is a summary of activity in your account(s) for the month of April 2022 and the list of FDIC-insured institution(s) that hold your deposits as of the date indicated. These deposits have been placed by us, as your agent and custodian, in deposit accounts through IntraFi Network Deposits. Funds in your deposit accounts at the FDIC-insured institutions at which your funds have been placed will be "deposits," as defined by federal law.

Summary of Accounts

Account ID	Deposit Option	Interest Rate	Opening Balance	Ending Balance
*****746	Demand	0.025%	\$7,176,132.00	\$7,337,320.96
*****749	Demand	0.025%	6,150,988.18	6,338,291.06
TOTAL			\$13,327,120.18	\$13,675,612.02

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala



Account Summary - Demand

Statement Period	4/1-4/30/2022	Average Daily Balance	\$7,240,987.10
Previous Period Ending Balance	\$7,176,132.00	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	253,516.21	Statement Period Yield	0.02%
Total Program Withdrawals	(92,475.92)	YTD Interest Paid	579.78
Interest Capitalized	148.67	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
Current Period Ending Balance	\$7,337,320.96		

Account Transaction Detail

Date	Activity Type	Amount	Balance
04/01/2022	Deposit	\$1,919.28	\$7,178,051.28
04/04/2022	Withdrawal	(3,403.98)	7,174,647.30
04/05/2022	Deposit	5,015.83	7,179,663.13
04/06/2022	Withdrawal	(1,578.42)	7,178,084.71
04/07/2022	Deposit	9,552.76	7,187,637.47
04/08/2022	Withdrawal	(28,501.82)	7,159,135.65
04/11/2022	Withdrawal	(1,249.44)	7,157,886.21
04/12/2022	Deposit	9,265.48	7,167,151.69
04/13/2022	Deposit	1,964.20	7,169,115.89
04/14/2022	Deposit	6,405.15	7,175,521.04
04/15/2022	Deposit	8,348.62	7,183,869.66
04/18/2022	Deposit	75,484.15	7,259,353.81
04/19/2022	Deposit	16,882.67	7,276,236.48
04/20/2022	Deposit	88,451.75	7,364,688.23
04/21/2022	Withdrawal	(31,136.62)	7,333,551.61
04/21/2022	Withdrawal	(2,568.46)	7,330,983.15
04/22/2022	Deposit	1,702.29	7,332,685.44
04/25/2022	Deposit	1,786.19	7,334,471.63
04/26/2022	Deposit	26,737.84	7,361,209.47
04/27/2022	Withdrawal	(22,560.87)	7,338,648.60
04/28/2022	Withdrawal	(53.83)	7,338,594.77
04/29/2022	Withdrawal	(1,422.48)	7,337,172.29
04/29/2022	Interest Capitalization	148.67	7,337,320.96

Summary of Balances as of April 30, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$248,355.10
American Community Bank	Woodstock, IL	35412	248,351.92
Axos Bank	San Diego, CA	35546	248,354.30

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala

Summary of Balances as of April 30, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bank of Blue Valley	Merriam, KS	1143	0.10
Bell Bank	Fargo, ND	19581	248,355.10
Blackhawk Bank	Beloit, WI	14078	0.35
Bridgewater Bank	Saint Louis Park, MN	58210	0.07
Centennial Bank	Conway, AR	11241	16,080.51
Citizens Bank, National Association	Providence, RI	57957	248,354.08
Citizens Bank, National Association	Providence, RI	57957	1.02
City National Bank of Florida	Miami, FL	20234	248,355.10
Core Bank	Omaha, NE	34363	2.04
CrossFirst Bank	Leawood, KS	58648	248,355.10
D. L. Evans Bank	Burley, ID	11666	248,355.10
FVCbank	Fairfax, VA	58696	248,355.10
Fulton Bank, N.A.	Lancaster, PA	7551	248,355.10
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	248,355.10
INB	Springfield, IL	3664	248,355.10
IncredibleBank	Wausau, WI	19772	248,355.10
Independent Bank	Ionia, MI	27811	248,355.10
KeyBank National Association	Cleveland, OH	17534	248,355.10
MidFirst Bank	Oklahoma City, OK	4063	248,355.10
NBH Bank	Greenwood Village, CO	59052	248,355.10
Northpointe Bank	Grand Rapids, MI	34953	248,355.10
Pacific Western Bank	Beverly Hills, CA	24045	118,946.01
Popular Bank	New York, NY	34967	248,355.10
Rockland Trust Company	Rockland, MA	9712	248,355.10
Simmons Bank	Pine Bluff, AR	3890	248,353.06
Southside Bank	Tyler, TX	18297	248,355.10
Stifel Bank	Clayton, MO	57358	248,355.10
Third Fed Svgs & Ln Assn of Clevelan	Cleveland, OH	30012	248,355.10
Umpqua Bank	Roseburg, OR	17266	248,355.10
United Bank	Fairfax, VA	22858	248,355.10
Washington Federal Bank	Seattle, WA	28088	248,355.10
WesBanco Bank, Inc.	Wheeling, WV	803	248,355.10
West Bank	West Des Moines, IA	15614	248,355.10

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala



Account Summary - Demand

Statement Period	4/1-4/30/2022	Average Daily Balance	\$6,473,431.24
Previous Period Ending Balance	\$6,150,988.18	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	724,233.09	Statement Period Yield	0.02%
Total Program Withdrawals	(537,063.12)	YTD Interest Paid	509.91
Interest Capitalized	132.91	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
Current Period Ending Balance	\$6,338,291.06		

Account Transaction Detail

Date	Activity Type	Amount	Balance
04/01/2022	Deposit	\$7,215.60	\$6,158,203.78
04/04/2022	Deposit	454,679.21	6,612,882.99
04/05/2022	Withdrawal	(10,623.62)	6,602,259.37
04/06/2022	Deposit	5,284.83	6,607,544.20
04/07/2022	Withdrawal	(144.11)	6,607,400.09
04/08/2022	Withdrawal	(127,493.75)	6,479,906.34
04/11/2022	Deposit	22,910.23	6,502,816.57
04/12/2022	Withdrawal	(2,783.29)	6,500,033.28
04/13/2022	Withdrawal	(717.45)	6,499,315.83
04/14/2022	Withdrawal	(858.27)	6,498,457.56
04/15/2022	Deposit	142,162.16	6,640,619.72
04/18/2022	Deposit	76,715.25	6,717,334.97
04/19/2022	Withdrawal	(76,094.63)	6,641,240.34
04/20/2022	Withdrawal	(69,242.77)	6,571,997.57
04/21/2022	Withdrawal	(144,948.63)	6,427,048.94
04/22/2022	Deposit	9,851.94	6,436,900.88
04/25/2022	Deposit	5,413.87	6,442,314.75
04/26/2022	Withdrawal	(11,201.04)	6,431,113.71
04/27/2022	Withdrawal	(71,915.60)	6,359,198.11
04/28/2022	Withdrawal	(560.56)	6,358,637.55
04/29/2022	Withdrawal	(20,479.40)	6,338,158.15
04/29/2022	Interest Capitalization	132.91	6,338,291.06

Summary of Balances as of April 30, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Axos Bank	San Diego, CA	35546	\$0.64
BOKF, National Association	Tulsa, OK	4214	0.51
BOKF, National Association	Tulsa, OK	4214	248,354.59
Bank of Blue Valley	Merriam, KS	1143	3.13

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala

Summary of Balances as of April 30, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bank of the West	San Francisco, CA	3514	248,355.10
Bremer Bank, National Association	South St. Paul, MN	12923	248,355.06
Bridgewater Bank	Saint Louis Park, MN	58210	248,352.13
Centennial Bank	Conway, AR	11241	4.42
Cross River Bank	Teaneck, NJ	58410	248,355.10
Equity Bank	Andover, KS	25858	248,355.10
First Guaranty Bank	Hammond, LA	14028	248,355.10
First International Bank & Trust	Watford City, ND	10248	248,355.10
First National Bank of Omaha	Omaha, NE	5452	248,355.10
First United Bank and Trust Company	Durant, OK	4239	248,355.10
Flushing Bank	Uniondale, NY	58564	248,354.59
Forbrite Bank	Chevy Chase, MD	57614	248,355.10
Glens Falls Natl Bank and Trust Co	Glens Falls, NY	7074	248,355.10
Israel Discount Bank of New York	New York City, NY	19977	248,355.10
Merchants Bank of Indiana	Carmel, IN	8056	248,355.10
Morton Community Bank	Morton, IL	18429	248,355.10
Newtown Savings Bank	Newtown, CT	18199	248,355.10
Pacific Premier Bank	Irvine, CA	32172	248,355.10
Pacific Western Bank	Beverly Hills, CA	24045	129,408.89
Pinnacle Bank	Nashville, TN	35583	248,355.10
SouthEast Bank	Farragut, TN	57348	248,355.10
State Bank of India	New York City, NY	33682	248,355.10
Sunflower Bank NA	Salina, KS	4767	248,355.10
Triad Bank	Frontenac, MO	58121	248,355.10
Truist Bank	Charlotte, NC	9846	248,355.10
Valley National Bank	Wayne, NJ	9396	248,355.10



END OF REPORT



**City of Pataskala, Ohio
Finance Department
621 West Broad Street, Suite 1D
Pataskala, Ohio 43062**

Phone: (740) 927-3167
Fax: (740) 919-3560

www.cityofpataskalaohio.gov