



City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
July 31, 2022





City of Pataskala, Ohio Finance Department

**Report to City Council
For the Period Ended
July 31, 2022**

James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
July 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: August 8, 2022

RE: **July 2022 Financial Condition Report**

Finance Department

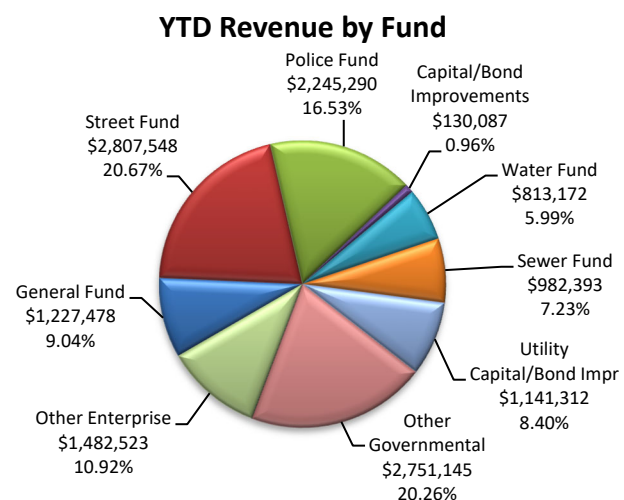
James M. Nicholson
Finance Director

The Finance department continued to be busy and productive during the month of July as we accomplished the following: (1) completed the development of the individual departmental budget planning models and distributed to department heads; (2) finalized the development of an updated employee handbook and brought to Council for consideration; (3) completed the development of the 2023-2027 capital improvement (CIP) reporting and distributed to departments for review; (4) responded to the annual SERB insurance benefit survey; (5) initiated review of updated Finance department position descriptions; (6) successfully held a bid opening for the Sewer Relining Project; and (7) continued planning for a transition to a new time and attendance system (HR Butler).

I anticipate that the month of August will also be a very busy month. In addition to providing routine accounting, payroll and accounts payable services, we also plan to: (1) complete the development of the 2023-2027 budgets for the Finance, Debt Service and other citywide functions; (2) compile departmental budget submissions to determine overall financial condition; (3) work with the other members of the COHCC Board on the development and approval of 2023 medical insurance renewal rates; and (4) continue to identify investment strategies to manage the city's investment portfolio in a historically low interest rate environment.

REVENUE/RECEIPTS

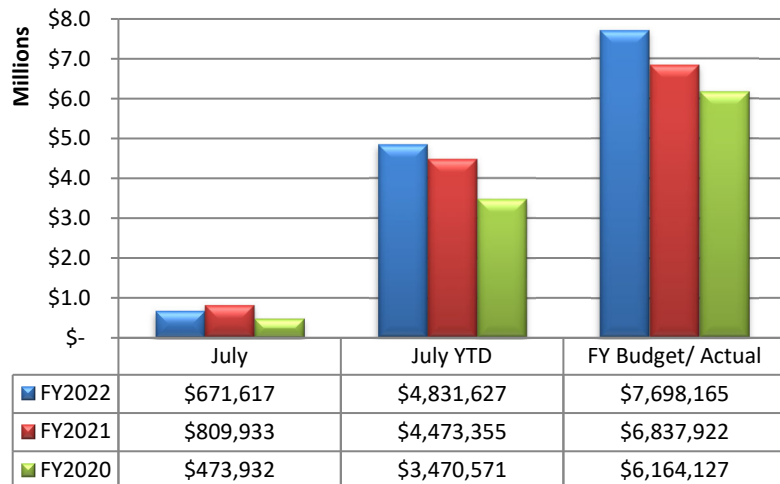
I am pleased to present this report on the financial condition of the city as of July 31, 2022. On a year to-date (YTD) cash basis, the city has collected approximately \$13.58 million in total revenue from all sources, or 61.17% of the full-year budget. This total is overstated, however, due to: (1) \$1.89 million in interfund transfers made in January; (2) property tax/TIF PILOT revenues of \$867.8 thousand received in March; and (3) \$1.05 million in one-time grant revenues. Excluding those items would result in a YTD collections rate that is equal to 58.20% of budget, which is slightly higher than the straight-line rate of 58.33%.



Income tax collections for the month of July were \$671.6 thousand (equal to 8.72% of budget) and were \$138.3 thousand (17.08%) lower than last year when compared to July 2021. Total year to-date collections

are \$4.83 million (62.76% of budget) and, when compared to a July 2021 YTD total of \$4.47 million, are \$358.3 thousand (8.01%) higher. The full-year budget is currently projected to be \$7.70 million, an increase of \$860.2 thousand, or 12.58% over FY 2021 collections. It is important to note that the July 2021 YTD collections were equal to 65.42% of the full-year 2021 collections, and in 2020, the rate was equal to 56.30% of FY 2020 collections. Based upon the current rate of collections, the income tax collection forecast was increased by \$294.3 thousand or 3.97%. We will continue to monitor this trend to ensure that the forecast is accurate and appropriate.

Income Tax Collections - All Funds

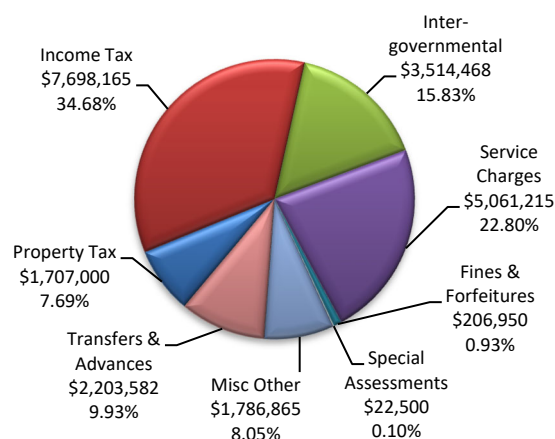


The city received its first-half 2022 property tax settlement from Licking County in the month of March. The 2022 budget in this line is \$1.71 million and is projected to be up by \$129.4 thousand (8.20%) from FY 2021 receipts. Total property taxes received to-date are \$867.8 thousand and are \$42.5 thousand (5.16%) higher than the same period in 2021. The forecast was increased during June by \$79.8 thousand (4.91%) to reflect the increased collections rate.

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 \$3.51 million is budgeted, with \$1.73 million of the total expected to come from grants and loans. Through July 31, approximately

\$2.18 million has been collected (62.07% of the category budget) which is down by \$785.6 thousand (26.48%) 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 \$5.06 million is budgeted for total service charge revenues. Year to-date collections are \$3.15 million, or 62.27% of budget. The seven-month

total is down by \$37.8 thousand (1.19%) when compared to 2021. At \$4.63 million or 91.54% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through July 31 are \$2.86 million, or 61.79% of the full-year budget in this line item.

EXPENDITURES/SPENDING

As we continue into the third-quarter of 2022, spending trends continue to appear to be in-line with

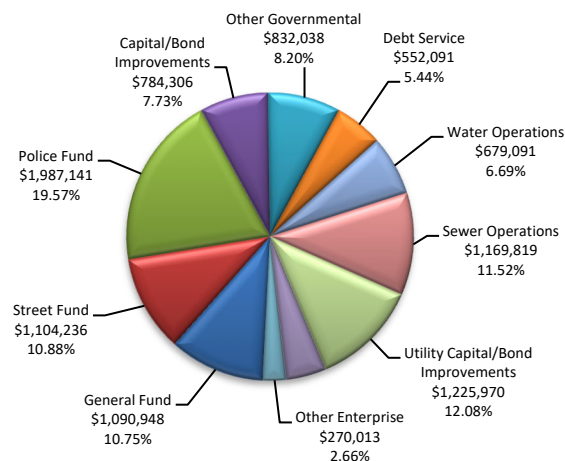
expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 33.93%, well below the straight-line rate of 58.33%. The lower than anticipated spending was the result of reduced spending on capital outlay and wage and related expenses when 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 61.88%. Many of these 2022 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances.

FUND BALANCE/FINANCIAL HEALTH

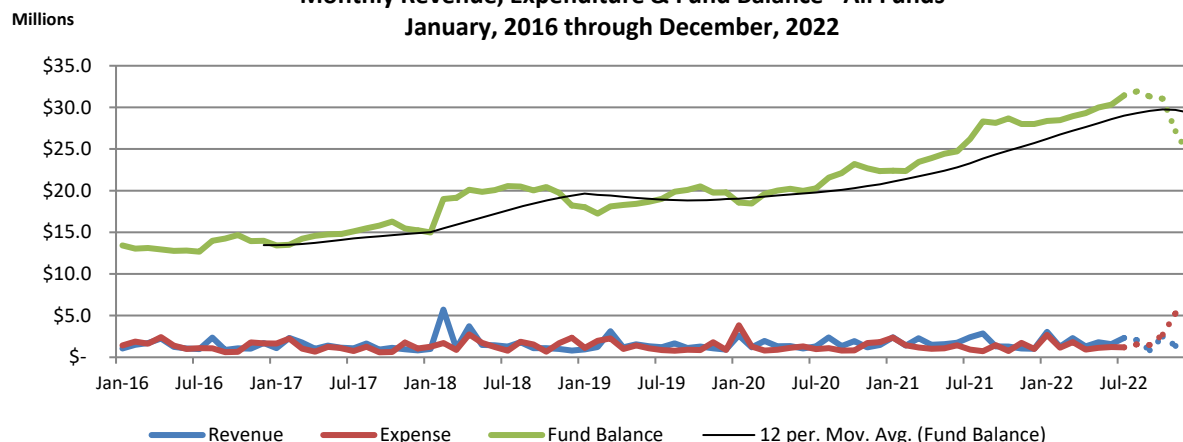
The chart below plots revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of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

YTD Expenditures by Fund

(excludes encumbrances)

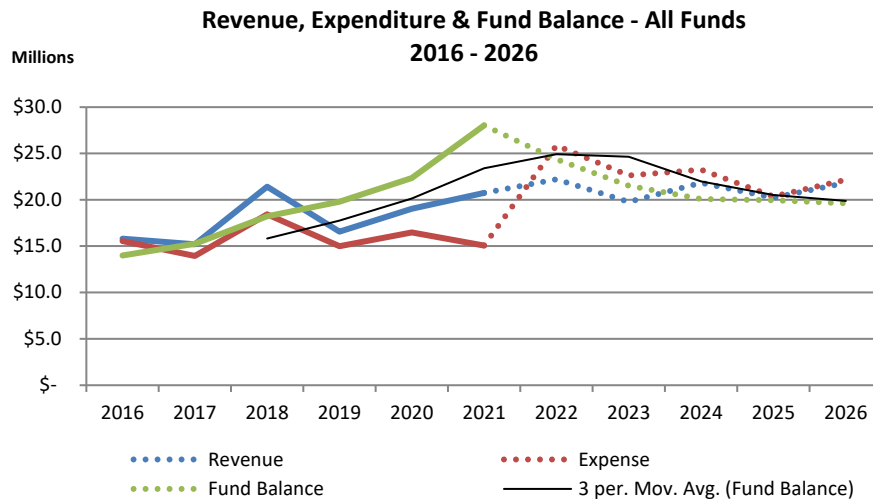


Monthly Revenue, Expenditure & Fund Balance - All Funds
January, 2016 through December, 2022



Current projections call for the total all-funds balance to decline by \$3.65 million (13.04%) 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 \$24.37 million. The year-end 2021 total fund balance was \$28.05 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 July 2022 with an unencumbered balance of \$2.69 million and is down by \$159.0 thousand, or 5.58% from December 2021. The Street (201) fund is up by \$462.2 thousand (15.40%), while the Police (208) fund decreased by \$161.9 thousand (4.14%). 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 JULY 31, 2022**

BANK/FINANCIAL INSTITUTION BALANCES:

Governmental Funds Checking (per stmt)	\$	325,100.00
Outstanding checks		(57,274.24)
O/S check sweep pending		57,237.42
Error Correction/Deposit in-transit		36.82
Total Governmental Funds Checking	\$	325,100.00

Governmental Funds Sweep Acct (per stmt)	\$	7,618,112.91
Other in-transit		-
O/S check sweep pending		(57,237.42)
Total Governmental Funds Sweep	\$	7,560,875.49
Combined Governmental Funds	\$	7,885,975.49

Payroll Checking Account (per stmt)	\$	188,663.89
Outstanding checks		(103,272.66)
Deposits in-transit		-
Error correction in-transit		(36.82)
Total Payroll Checking	\$	85,354.41

Utility Funds Checking (per stmt)	\$	10,960.98
Deposits in-transit		1,032.57
Outstanding checks		(64,896.94)
O/S check sweep pending		63,064.45
Error Correction/Other		799.92
Total PNB Water-Sewer Checking	\$	10,960.98

Utility Funds Sweep Acct (per stmt)	\$	7,386,944.67
Deposits in-transit		-
O/S check sweep pending		(63,064.45)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	\$	7,323,880.22
Combined PNB Water-Sewer Account	\$	7,334,841.20

Vendor Bond/Security Dep Escrow Account	\$	11,814.50
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	11,814.50

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

Builders Escrow/Construction Account	\$	875,337.41
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Builders/Construction Escrow	\$	875,337.41

Police Evidence/Cash Seizure	\$	18,273.50
Outstanding checks		(402.95)
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Police Evidence/Cash Seizure	\$	17,870.55

Investments (at cost)		
PNB CD 6881	\$	-
STAR Ohio - Governmental		1,075,317.57
STAR Ohio - Utility		1,372,753.29
STAR Ohio - Bond Improvement		-
STAR Ohio - Local Fiscal Recovery Funds		835,201.60
Raymond James - Governmental		7,780,985.65
Raymond James - Utility		4,189,761.53
Total Investments	\$	15,254,019.64

Total Statement Cash Balance **\$ 31,465,213.20**

(Not included in total bank balances)

PNB Mayors Court Account	\$	9,876.34
Deposits in transit		390.00
Outstanding checks/ACH		(9,541.34)
Bank error/corrections		-
Total Mayors Court	\$	725.00

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

101 - General Fund	\$	3,069,508.45
102 - Unclaimed Funds		2,550.76
Total General Funds	\$	3,072,059.21

201 - Street Fund	\$	5,308,870.53
202 - State Highway		409,285.64
203 - Ecological Preservation		8,650.00
204 - Pataskala JEDD		3,766.08
205 - Permissive License Tax		620,631.20
206 - Recreation Fund		483,057.85
207 - Park Use		124,401.39
208 - Police Fund		4,256,180.77
209 - Immobilization		490.00
210 - Mayor's Court Computer		22,666.00
211 - Alcohol Enforcement & Education		5,946.10
212 - Law Enforcement Trust		15,851.70
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		25,391.63
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		838,522.65
226 - Impact Fees Fund		1,028.17
227 - OneOhio Settlement Fund		1,504.07
Total Special Revenue	\$	12,201,073.66

401 - Debt Service Fund	\$	427,449.31
402 - Street Bond		-
Total Debt Service	\$	427,449.31

301 - Capital Improvements	\$	1,701,308.17
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		87,451.29
Total Capital Projects	\$	2,708,853.19

501 - Construction Account/Project	\$	875,337.41
502 - Fire Escrow Fund		-
503 - Vendor Bond & Escrow		11,814.50
504 - Police Evidence/Cash Seizure		17,870.55
999 - Payroll Clearing Fund		85,354.41
Total Escrow/Agency Funds	\$	990,376.87

Total Governmental Funds **\$ 19,399,812.24**

601 - Water Operations	\$	1,788,360.92
602 - Water Capital Improvements		2,268,392.46
603 - Water Bond Improvements		1.06
604 - Water Debt Service		386,220.80
605 - Water Treatment Plant #2		0.38
606 - Water Utility State Issue II (OPWC)		208,455.66
651 - Sewer Operations		3,337,869.60
652 - Sewer Capital Improvements		3,725,304.54
653 - Sewer Bond Improvements		-
654 - Sewer Debt Service		337,286.82
655 - The Oaks Assessment		13,508.72
656 - Sewer Utility State Issue II (OPWC)		-
Total Enterprise Funds	\$	12,065,400.96

Total All Funds **\$ 31,465,213.20**

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF JULY 31, 2022**

		+	-	=	-	=
Fund Number / Description	December 31, 2021 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	July 31, 2022 Unencumbered Fund Balance
101 - General Fund	\$ 2,932,977.78	\$ 1,227,478.23	\$ 1,090,947.56	\$ 3,069,508.45	\$ 379,402.32	\$ 2,690,106.13
102 - Unclaimed Funds	2,243.76	307.00	-	2,550.76	-	2,550.76
Total General Funds	\$ 2,935,221.54	\$ 1,227,785.23	\$ 1,090,947.56	\$ 3,072,059.21	\$ 379,402.32	\$ 2,692,656.89
201 - Street Fund	\$ 3,605,558.70	\$ 2,807,548.06	\$ 1,104,236.23	\$ 5,308,870.53	\$ 1,845,423.49	\$ 3,463,447.04
202 - State Highway	318,324.24	111,275.48	20,314.08	409,285.64	26,952.46	382,333.18
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	179,109.33	144,666.73	620,631.20	218,580.89	402,050.31
206 - Recreation Fund	210,926.34	531,948.35	259,816.84	483,057.85	79,963.38	403,094.47
207 - Park Use	145,337.63	47,345.17	68,281.41	124,401.39	24,977.61	99,423.78
208 - Police Fund	3,998,031.72	2,245,289.69	1,987,140.64	4,256,180.77	510,290.09	3,745,890.68
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	24,632.49	3,629.00	5,595.49	22,666.00	400.00	22,266.00
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	15,502.84	495.70	146.84	15,851.70	13,796.00	2,055.70
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	1,124.00	-	25,391.63	18,500.00	6,891.63
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	-	838,522.65	-	838,522.65	-	838,522.65
226 - Impact Fees Fund	-	1,028.17	-	1,028.17	-	1,028.17
227 - OneOhio Settlement Fund	-	1,504.07	-	1,504.07	-	1,504.07
Total Special Revenue	\$ 9,022,452.25	\$ 6,768,819.67	\$ 3,590,198.26	\$ 12,201,073.66	\$ 2,738,883.92	\$ 9,462,189.74
401 - Debt Service Fund	\$ 293,468.19	\$ 686,071.64	\$ 552,090.52	\$ 427,449.31	\$ 433,578.39	\$ (6,129.08)
402 - Street Bond	-	-	-	-	-	-
Total Debt Service	\$ 293,468.19	\$ 686,071.64	\$ 552,090.52	\$ 427,449.31	\$ 433,578.39	\$ (6,129.08)
301 - Capital Improvements	\$ 2,355,527.25	\$ 130,087.36	\$ 784,306.44	\$ 1,701,308.17	\$ 252,361.93	\$ 1,448,946.24
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	41,216.53	100,000.00	87,451.29	-	87,451.29
Total Capital Projects	\$ 3,399,933.82	\$ 297,136.60	\$ 988,217.23	\$ 2,708,853.19	\$ 270,237.48	\$ 2,438,615.71
501 - Construction Account/Project	\$ 822,205.47	\$ 173,341.00	\$ 120,209.06	\$ 875,337.41	\$ 621,496.62	\$ 253,840.79
502 - Fire Escrow Fund	-	-	-	-	-	-
503 - Vendor Bond & Escrow	9,314.50	2,750.00	250.00	11,814.50	10,214.50	1,600.00
504 - Police Evidence/Cash Seizure	21,081.91	5,644.00	8,855.36	17,870.55	1,174.24	16,696.31
999 - Payroll Clearing Fund	69,466.16	2,595,078.81	2,579,190.56	85,354.41	-	85,354.41
Total Agency/Fiduciary Funds	\$ 922,068.04	\$ 2,776,813.81	\$ 2,708,504.98	\$ 990,376.87	\$ 632,885.36	\$ 357,491.51
Total Governmental Funds	\$ 16,573,143.84	\$ 11,756,626.95	\$ 8,929,958.55	\$ 19,399,812.24	\$ 4,454,987.47	\$ 14,944,824.77
601 - Water Operations	\$ 1,654,280.17	\$ 813,172.01	\$ 679,091.26	\$ 1,788,360.92	\$ 408,978.41	\$ 1,379,382.51
602 - Water Capital Improvements	2,790,969.85	621,185.55	1,143,762.94	2,268,392.46	687,583.00	1,580,809.46
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	56,158.49	526,593.42	196,531.11	386,220.80	379,837.89	6,382.91
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	-	467,934.36	259,478.70	208,455.66	345,521.30	(137,065.64)
651 - Sewer Operations	3,524,165.42	982,393.22	1,168,689.04	3,337,869.60	416,543.19	2,921,326.41
652 - Sewer Capital Improvements	3,288,127.18	520,126.80	82,949.44	3,725,304.54	103,415.00	3,621,889.54
653 - Sewer Bond Improvements	387.84	-	387.84	-	-	-
654 - Sewer Debt Service	119,704.52	477,097.90	259,515.60	337,286.82	319,238.40	18,048.42
655 - Oaks Assessment	13,136.68	10,897.48	10,525.44	13,508.72	10,132.26	3,376.46
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 11,446,931.59	\$ 4,419,400.74	\$ 3,800,931.37	\$ 12,065,400.96	\$ 2,671,249.45	\$ 9,394,151.51
Total All Funds	\$ 28,020,075.43	\$ 16,176,027.69	\$ 12,730,889.92	\$ 31,465,213.20	\$ 7,126,236.92	\$ 24,338,976.28

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF JULY 31, 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 July 31, 2022	FY 2022 Est Revenue Adjustments	EOY Projected Fund Balance as of July 31, 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	\$ (36,694.24)	\$ 2,474,573.08	\$ 249,510.00	\$ 2,725,471.70	110.14%
102 - Unclaimed Funds	\$ 2,243.76	\$ 100.00	-	-	-	\$ 2,343.76	-	-	-	-	\$ 2,243.76	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	\$ (36,694.24)	\$ 2,474,573.08	\$ 249,510.00	\$ 2,727,815.46	110.23%
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	\$ (50,770.37)	\$ 5,004,949.76	\$ 120,422.50	\$ 3,154,750.94	63.03%
202 - State Highway	\$ 318,324.24	\$ 93,264.00	\$ 61,000.00	\$ 25,610.40	\$ 86,610.40	\$ 324,977.84	-	\$ (2,843.86)	\$ 83,766.54	\$ 44,236.00	\$ 372,057.70	444.16%
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	\$ (65,188.00)	\$ 306,388.13	57.45%
206 - Recreation Fund	\$ 210,926.34	\$ 598,750.00	\$ 578,398.00	\$ 9,685.79	\$ 588,083.79	\$ 221,592.55	\$ 26,000.00	\$ (4,231.81)	\$ 609,851.98	\$ 27,915.00	\$ 227,739.36	37.34%
207 - Park Use	\$ 145,337.63	\$ 51,900.00	\$ 114,000.00	\$ 11,488.55	\$ 125,488.55	\$ 71,749.08	-	\$ (7,556.30)	\$ 117,932.25	\$ 15,000.00	\$ 94,305.38	79.97%
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	\$ 81,250.00	\$ (28,516.52)	\$ 3,935,598.36	\$ 156,028.00	\$ 3,614,058.36	91.83%
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	\$ 1,000.00	\$ 21,632.49	309.04%
211 - Alcohol Enforcement & Education	\$ 5,946.10	-	\$ 2,500.00	-	\$ 2,500.00	\$ 3,446.10	\$ 10,000.00	-	\$ 2,500.00	\$ (1,500.00)	\$ 3,446.10	137.84%
212 - Law Enforcement Trust	\$ 15,502.84	\$ 2,500.00	\$ 5,000.00	-	\$ 5,000.00	\$ 13,002.84	-	-	\$ 15,000.00	\$ (1,500.00)	\$ 1,502.84	10.02%
213 - Pataskala Mobile Home Park	\$ 4,491.72	\$ 0.28	\$ 4,492.00	-	\$ 4,492.00	-	-	-	\$ 4,492.00	\$ (0.28)	-	-0.01%
214 - FEMA 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	\$ 18,500.00	-	\$ 18,500.00	-	\$ 7,267.63	39.28%
219 - Sequencetennial 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	-	0.00%
227 - OneOhio Settlement Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Special Revenue	\$ 9,022,452.25	\$ 8,967,178.86	\$ 9,154,917.00	\$ 961,553.86	\$ 10,116,470.86	\$ 7,873,161.25	\$ 560,750.00	\$ (94,329.50)	\$ 10,582,891.36	\$ 547,913.22	\$ 7,954,653.97	75.17%
401 - Debt Service Fund	\$ 293,468.19	\$ 979,264.00	\$ 999,417.00	\$ -	\$ 999,417.00	\$ 273,315.19	\$ -	\$ -	\$ 999,417.00	\$ 29,162.00	\$ 302,477.19	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	\$ 29,162.00	\$ 302,477.19	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	\$ 53,513.00	\$ 1,349,174.78	114.06%
302 - Bond Improvements	\$ 50,178.12	-	-	\$ 18,346.80	\$ 18,346.80	\$ 31,831.32	-	-	\$ 18,346.80	-	\$ 31,831.32	100.00%
303 - State Issue II Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	173.50%
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	\$ 470,500.00	\$ 150,000.00	-	\$ 150,000.00	\$ 93,734.76	-	-	\$ 150,000.00	-	\$ 93,734.76	62.49%
Total Capital Projects	\$ 3,399,933.82	\$ 970,458.00	\$ 426,359.00	\$ 1,031,505.27	\$ 1,457,864.27	\$ 2,412,527.55	\$ -	\$ -	\$ 1,457,864.27	\$ 53,513.00	\$ 2,466,040.55	169.15%
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	\$ 850.00	-	-	\$ 100,000.00	-	\$ 850.00	0.00%
503 - Vendor Bond & Escrow	\$ 9,314.50	\$ 50,000.00	\$ 50,000.00	\$ 8,464.50	\$ 58,464.50	\$ 18,572.71	-	-	\$ 58,464.50	-	\$ 18,572.71	29.71%
504 - Police Evidence/Cash Seizure	\$ 21,081.91	\$ 60,000.00	\$ 60,000.00	\$ 2,509.20	\$ 62,509.20	\$ 69,466.16	-	-	\$ 62,509.20	-	\$ 69,466.16	100.00%
999 - Payroll Clearing Fund	\$ 69,466.16	-	-	-	-	-	-	-	-	-	-	100.00%
Total Fiduciary/Agency	\$ 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	\$ 630,250.00	\$ (131,023.74)	\$ 17,064,842.19	\$ 880,098.22	\$ 13,782,958.73	80.77%
601 - Water Operations	\$ 1,654,280.17	\$ 1,386,430.00	\$ 1,468,487.00	\$ 113,761.09	\$ 1,582,248.09	\$ 1,458,462.08	\$ 64,000.00	\$ (64,319.30)	\$ 1,517,928.79	\$ (4,400.00)	\$ 1,518,381.38	100.03%
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	-	\$ (2,357.49)	\$ 1,964,831.94	\$ 93,250.00	\$ 1,773,131.91	90.34%
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	-	\$ (47,534.63)	\$ 2,423,670.90	\$ (9,750.00)	\$ 2,799,994.52	115.53%
652 - Sewer Capital Improvements	\$ 3,288,127.18	\$ 1,400,367.46	\$ 340,000.00	\$ 12,459.82	\$ 352,459.82	\$ 4,336,034.82	-	\$ (225.38)	\$ 352,234.44	\$ 114,602.00	\$ 4,450,862.20	1263.61%
653 - Sewer Bond Improvements	\$ 387.84	-	\$ 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	\$ 610.00	\$ 19,338.36	3.34%
655 - Oaks Assessment	\$ 13,136.68	\$ 20,261.00	\$ 21,014.00	-	\$ 21,014.00	\$ 12,383.68	-	-	\$ 21,014.00	\$ 1,239.00	\$ 13,622.68	64.83%
656 - Utility State Issue II (OPWC)	-	\$ 500,000.00	\$ 500,000.00	-	\$ 500,000.00	-	\$ 250,000.00	-	\$ 750,000.00	\$ 250,000.00	-	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	\$ 314,000.00	\$ (114,436.80)	\$ 8,790,191.07	\$ 445,551.00	\$ 10,582,827.98	120.39%
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	\$ 944,250.00	\$ (245,460.54)	\$ 25,855,033.26	\$ 1,325,649.22	\$ 24,365,786.71	94.24%

CITY OF PATASKALA, OHIO
JULY 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		\$28,035,964	\$28,035,964			\$22,352,604	\$22,352,604				
REVENUE											
Taxes	Property Taxes	\$ 867,787	\$ 1,707,000	\$ 839,213	50.84%	\$ 825,244	\$ 1,587,270	\$ 762,026	51.99%	\$ 42,543	5.16%
	Income Taxes	4,831,627	7,698,165	2,866,538	62.76%	4,473,355	6,178,174	1,704,819	72.41%	358,271	8.01%
	Total Taxes	\$ 5,699,413	\$ 9,405,165	\$ 3,705,752	60.60%	\$ 5,298,599	\$ 7,765,444	\$ 2,466,845	68.23%	\$ 400,814	7.56%
Intergovernmental	State-Shared Revenues	\$ 1,122,195	\$ 1,774,322	\$ 652,127	63.25%	\$ 1,063,848	\$ 1,744,388	\$ 680,540	60.99%	\$ 58,347	5.48%
	Grants & Loans	1,051,609	1,732,546	680,936	60.70%	1,903,111	2,227,456	324,345	85.44%	(851,502)	-44.74%
	Other Intergovernmental	7,601	7,600	(1)	100.01%	-	-	-	0.00%	7,601	100.00%
Total Intergovernmental		\$ 2,181,405	\$ 3,514,468	\$ 1,333,062	62.07%	\$ 2,966,959	\$ 3,971,844	\$ 1,004,885	74.70%	\$ (785,554)	-26.48%
Charges for Service	General Government Fees	\$ 199,716	\$ 238,415	\$ 38,699	83.77%	\$ 210,414	\$ 243,350	\$ 32,936	86.47%	\$ (10,698)	-5.08%
	Utility Charges	2,862,596	4,632,800	1,770,204	61.79%	2,890,506	4,192,356	1,301,850	68.95%	(27,909)	-0.97%
	Other Service Charges	89,100	190,000	100,900	46.89%	88,336	190,000	101,664	46.49%	764	0.86%
Total Charges for Service		\$ 3,151,413	\$ 5,061,215	\$ 1,909,802	62.27%	\$ 3,189,257	\$ 4,625,706	\$ 1,436,449	68.95%	\$ (37,844)	-1.19%
Fines & Forfeitures	Mayor's Court	\$ 132,392	\$ 205,700	\$ 73,308	64.36%	\$ 40,735	\$ 109,250	\$ 68,515	37.29%	\$ 91,657	225.01%
	Other Fines & Forfeitures	666	1,250	584	53.26%	1,247	4,600	3,353	27.11%	(581)	-46.62%
	Total Fines, Licenses & Permits	\$ 133,058	\$ 206,950	\$ 73,892	64.29%	\$ 41,982	\$ 113,850	\$ 71,868	36.87%	\$ 91,076	216.94%
Special Assessments	Special Assessments	10,927	22,500	11,573	48.56%	10,976	22,761	11,785	48.22%	(49)	-0.45%
	Total Special Assessments	\$ 10,927	\$ 22,500	\$ 11,573	48.56%	\$ 10,976	\$ 22,761	\$ 11,785	48.22%	\$ (49)	-0.45%
Other Sources	Investment Income	\$ 105,513	\$ 146,665	\$ 41,153	71.94%	\$ 79,794	\$ 236,871	\$ 157,077	33.69%	\$ 25,718	32.23%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	409,638	1,640,200	1,230,562	24.97%	435,524	711,800	276,276	61.19%	(25,885)	-5.94%
Total Other Sources		\$ 515,151	\$ 1,786,865	\$ 1,271,715	28.83%	\$ 515,318	\$ 948,671	\$ 433,353	54.32%	\$ (167)	-0.03%
Interfund Transfers	Transfers & Advances In	\$ 1,889,582	\$ 2,203,582	\$ 314,000	85.75%	\$ 1,230,214	\$ 1,411,952	\$ 181,738	87.13%	\$ 659,367	53.60%
	Total Transfers	\$ 1,889,582	\$ 2,203,582	\$ 314,000	85.75%	\$ 1,230,214	\$ 1,411,952	\$ 181,738	87.13%	\$ 659,367	53.60%
Grand Total Revenue		\$13,580,949	\$22,200,745	\$ 8,619,796	61.17%	\$ 13,253,305	\$18,860,228	\$ 5,606,923	70.27%	\$ 327,644	2.47%
Adjustments:											
- Elim impact of Interfund transfers/advances		\$ (1,889,582)	\$ (2,203,582)	\$ 314,000	-14.25%	\$ (1,230,214)	\$ (1,411,952)	\$ 181,738	-12.87%	\$ (659,367)	53.60%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue		\$ (1,889,582)	\$ (2,203,582)	\$ 314,000	-14.25%	\$ (1,230,214)	\$ (1,411,952)	\$ 181,738	-12.87%	\$ (659,367)	53.60%
Adjusted Grand Total Revenue		\$11,691,367	\$19,997,163	\$ 8,305,796	58.47%	\$ 12,023,091	\$17,448,276	\$ 5,425,186	68.91%	\$ (331,723)	-2.76%

		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	\$ 3,164,041	\$ 6,704,788	\$ 3,540,747	52.81%	\$ 604,978	\$ 2,935,769	43.79%	\$ 3,126,489	\$ 37,552	1.20%
	Contractual Services	1,449,185	5,157,618	3,708,432	71.90%	1,638,208	2,070,225	40.14%	1,413,519	35,666	2.52%
	General Operating	1,257,690	3,248,049	1,990,358	61.28%	828,583	1,161,775	35.77%	1,097,634	160,057	14.58%
	Capital Outlay	1,394,927	6,401,842	5,006,915	78.21%	2,911,681	2,095,234	32.73%	1,605,077	(210,149)	-13.09%
	Debt Service	996,274	2,139,155	1,142,881	53.43%	1,142,787	95	0.00%	927,994	68,280	7.36%
	Transfers & Advances	1,889,582	2,203,582	314,000	14.25%	-	314,000	14.25%	1,230,214	659,367	53.60%
	Grand Total Expenditures	\$10,151,699	\$25,855,033	\$15,703,334	60.74%	\$ 7,126,237	\$ 8,577,097	33.17%	\$ 9,400,927	\$ 750,772	7.99%
Adjustments:											
- Interfund transfers & advances		\$ (1,889,582)	\$ (2,203,582)	\$ (314,000)	14.25%	\$ -	\$ 314,000	14.25%	\$ (1,230,214)	\$ (659,367)	53.60%
Total Adjustments		\$ (1,889,582)	\$ (2,203,582)	\$ (314,000)	14.25%	\$ -	\$ 314,000	14.25%	\$ (1,230,214)	\$ (659,367)	53.60%
Adjusted Grand Total Expenditures		\$ 8,262,118	\$23,651,451	\$15,389,334	65.07%	\$ 7,126,237	\$ 8,263,097	34.94%	\$ 8,170,713	\$ 91,405	1.12%
Ending Fund Balance (based on non-adjusted expenditures)		\$31,465,213	\$24,365,787			\$ 24,338,976			\$ 26,204,982	\$ 5,260,231	20.07%
			94.24%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - All Funds Summary
THROUGH JULY 31, 2022

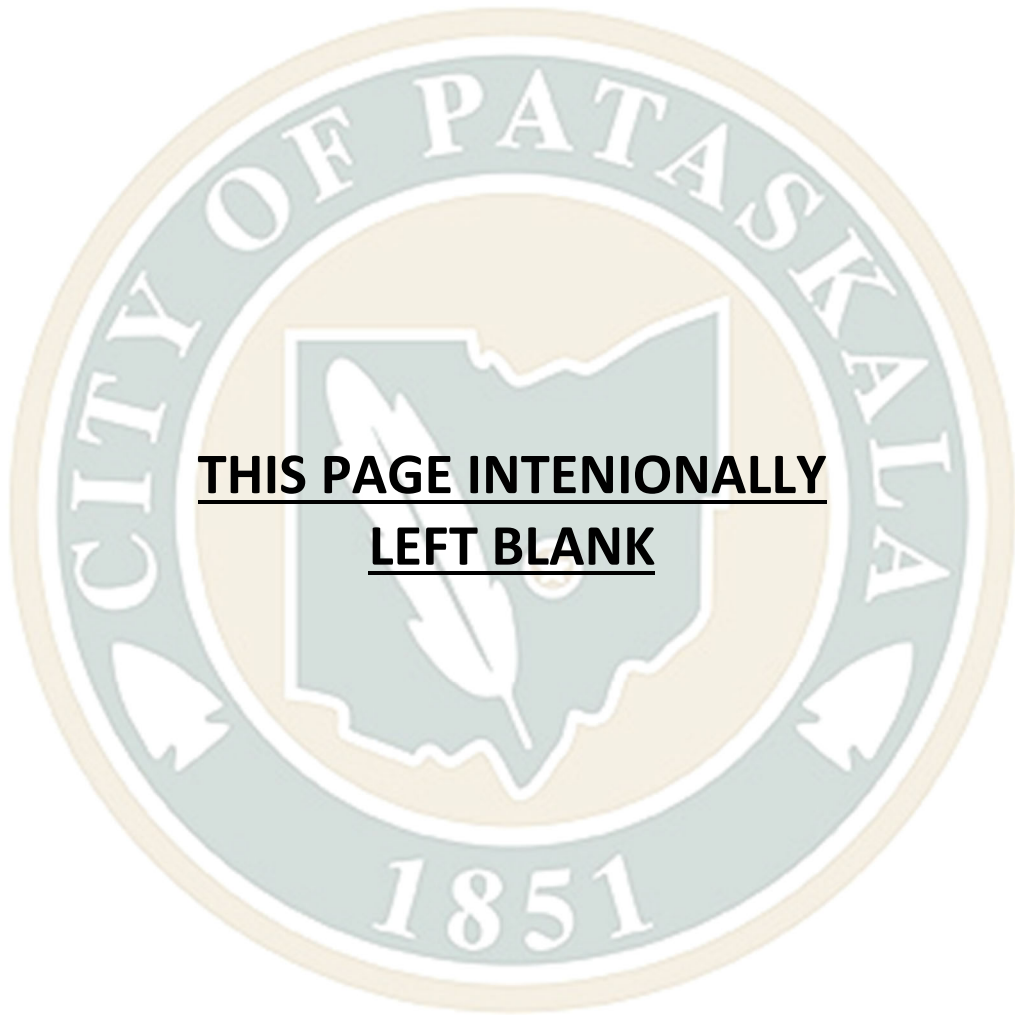
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 5,699,413.37	\$ 9,405,165.00	\$ 3,705,751.63	\$ 9,031,060.00	\$ 374,105.00
Income Taxes	\$ 4,831,626.84	\$ 7,698,165.00	\$ 2,866,538.16	\$ 7,403,882.00	\$ 294,283.00
Property Taxes	\$ 867,786.53	\$ 1,707,000.00	\$ 839,213.47	\$ 1,627,178.00	\$ 79,822.00
Intergovernmental	\$ 2,181,405.25	\$ 3,514,467.54	\$ 1,333,062.29	\$ 3,139,775.04	\$ 374,692.50
Grants & Loans	\$ 1,051,609.45	\$ 1,732,545.54	\$ 680,936.09	\$ 1,356,880.54	\$ 375,665.00
Other Intergovernmental	\$ 7,600.68	\$ 7,600.00	\$ (0.68)	\$ -	\$ 7,600.00
State-Shared Revenues	\$ 1,122,195.12	\$ 1,774,322.00	\$ 652,126.88	\$ 1,782,894.50	\$ (8,572.50)
Charges for Service	\$ 3,151,412.93	\$ 5,061,215.00	\$ 1,909,802.07	\$ 4,937,450.00	\$ 123,765.00
General Government Fees	\$ 199,716.11	\$ 238,415.00	\$ 38,698.89	\$ 231,650.00	\$ 6,765.00
Other Service Charges	\$ 89,100.38	\$ 190,000.00	\$ 100,899.62	\$ 190,000.00	\$ -
Utility	\$ 2,862,596.44	\$ 4,632,800.00	\$ 1,770,203.56	\$ 4,515,800.00	\$ 117,000.00
Fines & Forfeitures	\$ 133,057.81	\$ 206,950.00	\$ 73,892.19	\$ 74,850.00	\$ 132,100.00
Mayor's Court	\$ 132,392.11	\$ 205,700.00	\$ 73,307.89	\$ 72,100.00	\$ 133,600.00
Other Fines & Forfeitures	\$ 665.70	\$ 1,250.00	\$ 584.30	\$ 2,750.00	\$ (1,500.00)
Special Assessments	\$ 10,927.07	\$ 22,500.00	\$ 11,572.93	\$ 21,261.00	\$ 1,239.00
Special Assessments	\$ 10,927.07	\$ 22,500.00	\$ 11,572.93	\$ 21,261.00	\$ 1,239.00
Miscellaneous Revenue	\$ 515,150.61	\$ 1,786,865.16	\$ 1,271,714.55	\$ 1,481,117.44	\$ 305,747.72
Investment Income	\$ 105,512.53	\$ 146,665.16	\$ 41,152.63	\$ 141,317.44	\$ 5,347.72
Other Miscellaneous Revenue	\$ 409,638.08	\$ 1,640,200.00	\$ 1,230,561.92	\$ 1,339,800.00	\$ 300,400.00
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	\$ 13,580,948.88	\$ 22,200,744.54	\$ 8,619,795.66	\$ 20,875,095.32	\$ 1,325,649.22

CITY OF PATASKALA, OHIO
2022 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH JULY 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 3,164,041.28	\$ 604,978.19	\$ 6,704,788.11	\$ 2,935,768.64	\$ 6,626,447.00	\$ 27,091.11	\$ 51,250.00
Contractual Services	\$ 1,449,185.20	\$ 1,638,207.67	\$ 5,157,617.54	\$ 2,070,224.67	\$ 4,236,890.00	\$ 870,727.54	\$ 50,000.00
General Operating	\$ 1,257,690.15	\$ 828,582.92	\$ 3,248,048.50	\$ 1,161,775.43	\$ 2,930,684.00	\$ 227,364.50	\$ 90,000.00
Capital Outlay	\$ 1,394,927.33	\$ 2,911,681.20	\$ 6,401,842.11	\$ 2,095,233.58	\$ 4,070,807.00	\$ 1,592,035.11	\$ 739,000.00
Debt Service	\$ 996,273.56	\$ 1,142,786.94	\$ 2,139,155.00	\$ 94.50	\$ 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	\$ 10,151,699.36	\$ 7,126,236.92	\$ 25,855,033.26	\$ 8,577,096.98	\$ 22,193,565.00	\$ 2,717,218.26	\$ 944,250.00

CITY OF PATASKALA, OHIO
2022 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH JULY 31, 2022

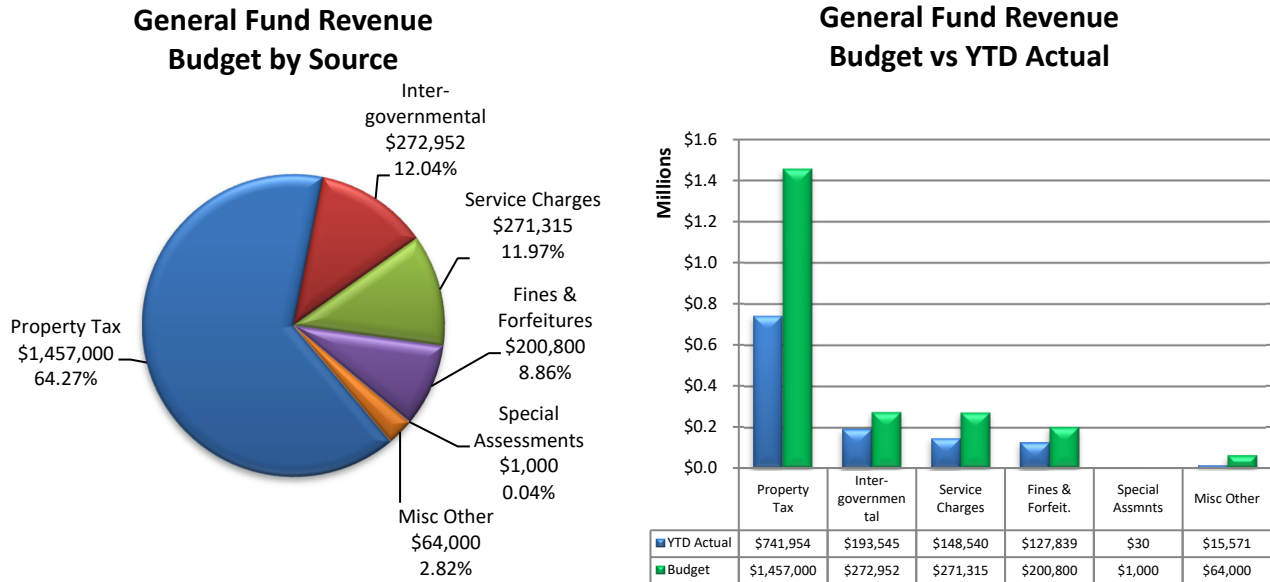
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 3,164,041.28	\$ 604,978.19	\$ 6,704,788.11	\$ 2,935,768.64	\$ 6,626,447.00	\$ 27,091.11	\$ 51,250.00
Salaries & Wages	\$ 2,187,650.80	\$ 9,841.20	\$ 4,271,024.20	\$ 2,073,532.20	\$ 4,241,130.00	\$ 4,391.20	\$ 25,503.00
Taxes & Insurance	\$ 560,743.84	\$ 570,416.93	\$ 1,571,589.65	\$ 440,428.88	\$ 1,540,836.00	\$ 18,000.65	\$ 12,753.00
Pension	\$ 363,066.38	\$ -	\$ 717,729.00	\$ 354,662.62	\$ 704,035.00	\$ -	\$ 13,694.00
Employee Benefits	\$ 52,580.26	\$ 24,720.06	\$ 144,445.26	\$ 67,144.94	\$ 140,446.00	\$ 4,699.26	\$ (700.00)
Contractual Services	\$ 1,449,185.20	\$ 1,638,207.67	\$ 5,157,617.54	\$ 2,070,224.67	\$ 4,236,890.00	\$ 870,727.54	\$ 50,000.00
Governmental Services	\$ 71,152.72	\$ 11,120.00	\$ 115,970.00	\$ 33,697.28	\$ 111,600.00	\$ 4,370.00	\$ -
Financial & Legal	\$ 208,705.73	\$ 211,131.41	\$ 602,896.27	\$ 183,059.13	\$ 525,348.00	\$ 24,248.27	\$ 53,300.00
Planning & Zoning	\$ 343,608.68	\$ 930,564.83	\$ 2,551,090.61	\$ 1,276,917.10	\$ 1,813,600.00	\$ 738,490.61	\$ (1,000.00)
Maintenance & Insurance	\$ 370,128.11	\$ 59,264.84	\$ 634,551.62	\$ 205,158.67	\$ 609,000.00	\$ 24,551.62	\$ 1,000.00
Other Contractual	\$ 331,488.27	\$ 255,511.97	\$ 883,385.68	\$ 296,385.44	\$ 819,342.00	\$ 67,343.68	\$ (3,300.00)
Utility	\$ 124,101.69	\$ 170,614.62	\$ 369,723.36	\$ 75,007.05	\$ 358,000.00	\$ 11,723.36	\$ -
General Operating	\$ 1,257,690.15	\$ 828,582.92	\$ 3,248,048.50	\$ 1,161,775.43	\$ 2,930,684.00	\$ 227,364.50	\$ 90,000.00
Supplies & Materials	\$ 384,806.15	\$ 254,945.01	\$ 937,983.42	\$ 298,232.26	\$ 887,779.00	\$ 38,954.42	\$ 11,250.00
Transportation	\$ 114,384.22	\$ 94,454.22	\$ 276,343.31	\$ 67,504.87	\$ 260,862.00	\$ 16,981.31	\$ (1,500.00)
Equipment	\$ 125,124.37	\$ 133,770.93	\$ 399,190.11	\$ 140,294.81	\$ 360,216.00	\$ 20,324.11	\$ 18,650.00
Law Enforcement	\$ 26,620.89	\$ 31,103.56	\$ 62,403.55	\$ 4,679.10	\$ 35,000.00	\$ 6,403.55	\$ 21,000.00
Utilities	\$ 267,715.36	\$ 190,540.83	\$ 592,499.85	\$ 134,243.66	\$ 580,158.00	\$ 16,491.85	\$ (4,150.00)
Tax-Related Expenses	\$ 241,800.96	\$ 6,192.65	\$ 356,174.00	\$ 108,180.39	\$ 357,174.00	\$ -	\$ (1,000.00)
Miscellaneous Operating	\$ 97,238.20	\$ 117,575.72	\$ 623,454.26	\$ 408,640.34	\$ 449,495.00	\$ 128,209.26	\$ 45,750.00
Capital Outlay	\$ 1,394,927.33	\$ 2,911,681.20	\$ 6,401,842.11	\$ 2,095,233.58	\$ 4,070,807.00	\$ 1,592,035.11	\$ 739,000.00
Equipment	\$ 110,531.46	\$ 59,747.00	\$ 269,148.80	\$ 98,870.34	\$ 260,900.00	\$ 8,248.80	\$ -
Facilities	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -
Rolling Stock	\$ 175,716.99	\$ 150,000.00	\$ 336,907.00	\$ 11,190.01	\$ 336,907.00	\$ -	\$ -
Capital Projects	\$ 1,108,678.88	\$ 2,701,934.20	\$ 5,695,786.31	\$ 1,885,173.23	\$ 3,373,000.00	\$ 1,583,786.31	\$ 739,000.00
Debt Service	\$ 996,273.56	\$ 1,142,786.94	\$ 2,139,155.00	\$ 94.50	\$ 2,139,155.00	\$ -	\$ -
Interest Expense - Governmental Funds	\$ 128,252.55	\$ 122,953.39	\$ 251,299.00	\$ 93.06	\$ 251,299.00	\$ -	\$ -
Principal Payment - Governmental Funds	\$ 401,842.56	\$ 310,625.00	\$ 712,469.00	\$ 1.44	\$ 712,469.00	\$ -	\$ -
Interest Expense - Utility Funds	\$ 146,513.58	\$ 143,217.42	\$ 289,731.00	\$ -	\$ 289,731.00	\$ -	\$ -
Principal Payment - Utility Funds	\$ 319,664.87	\$ 565,991.13	\$ 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	\$ 10,151,699.36	\$ 7,126,236.92	\$ 25,855,033.26	\$ 8,577,096.98	\$ 22,193,565.00	\$ 2,717,218.26	\$ 944,250.00



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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 \$1.23 million, which represents 54.14% of budget. When compared to a straight-line rate of 58.33%, general fund revenues through July 31st are running behind budget. Typically, the timing of when the city receives its semi-annual property tax settlements tends to skew the total. We won't receive the 2nd half property tax settlement until the month of August. Eliminating the impact that the property tax receipts have in the calculation, the total is running at 40.51%, or approximately 17.82% lower than budget.



The largest revenue source for the general fund is property taxes, which accounts for 64.27% of the 2022 general fund revenue budget. The 2022 budget for this category is projected to be \$1.46 million and would be up by \$127.2 thousand (9.56%) when compared to 2021 full-year collections. To-date, the general fund has received \$742.0 thousand in property tax revenues from the Licking County Treasurer and the State of Ohio (50.92% of budget). This total is up by \$41.2 thousand (5.87%) from the same seven-month period in 2021. The increase is the result of an increased assessed valuation of the city due to recent residential construction.

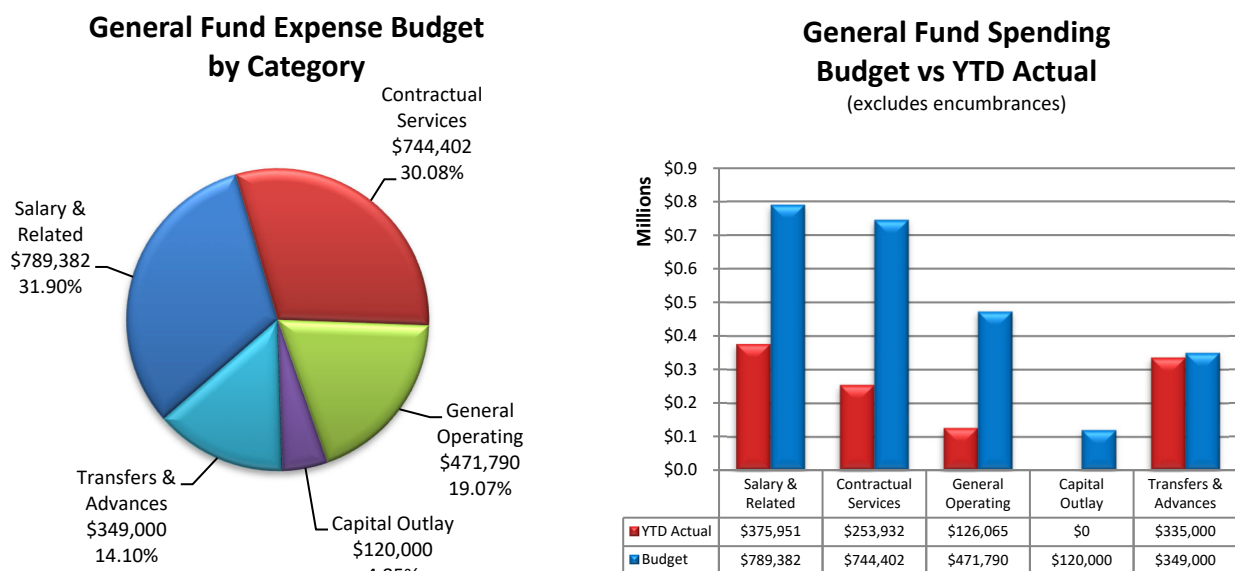
Service charge revenues represent the second largest revenue category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2022 budget in this category is \$271.3 thousand (11.97% of budget). Through July 31, the city has received \$148.5 thousand (54.75% of budget) and is down by \$20.0 thousand (11.84%) from FY 2021. The variance is the result of reduced variance applications and zoning permit requests (down \$3.9 thousand), reduced requests for permits from the city in 2021 (down \$16.8 thousand); partially offset by increased franchise fee collections (up \$0.8 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 \$273.0 thousand (12.04% 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 \$193.5

thousand in this category (70.91% of budget) and is up by \$22.4 thousand (13.07%) when compared to the same seven-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 \$200.8 thousand (8.86% 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 July 31, the city has received \$127.8 thousand in this category, which represents 63.66% of budget. Compared to the same seven-month period in 2021, the total is up by \$89.4 thousand, or 232.8%. The primary driver of the increase is the improved rate of revenue generated by the Mayor's Court in 2022. The category forecast was increased in June by \$144.0 thousand (253%) due to significant non-traffic penalties assessed by the court.

Expenditures – The general fund has a total appropriated expenditure budget for 2022 of approximately \$2.47 million. Total spending through July 31 is \$1.09 million and is equal to 44.09% of the budget. Including encumbrances (e.g., purchase orders) of \$379.4 thousand (but excluding transfers) in the total results in a total ratio equal to 53.41% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same seven-month period in 2021 (and excluding transfers), the total is down by \$82.8 thousand (9.87%).



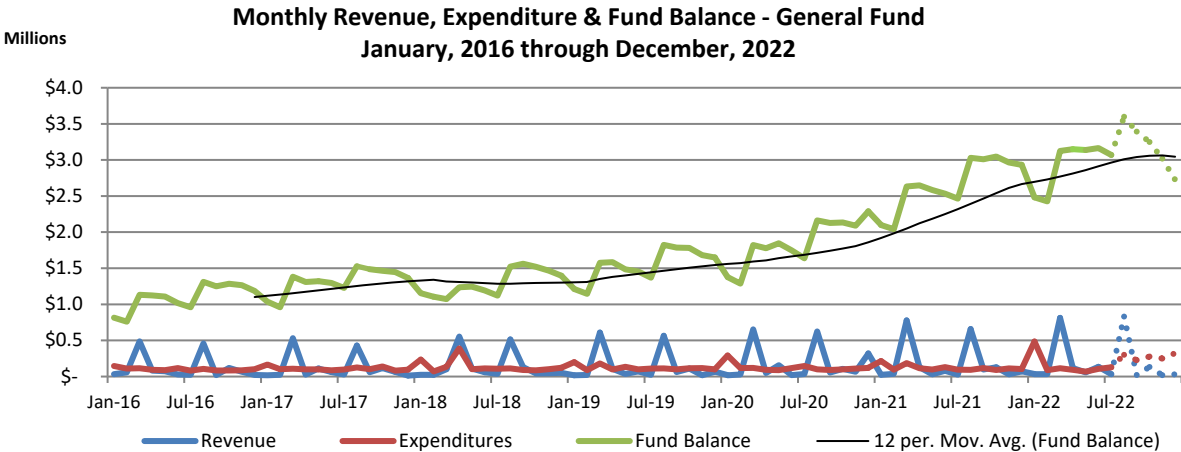
Salaries, wages and other employee-related costs represent the largest expense category, with a 2022 budget of \$789.4 thousand, or 31.90% of the general fund budget. Spending through July 31 was \$376.0 thousand, or 47.63% of budget. The positive variance (\$84.5 thousand below budget) was primarily the result of an open position and reduced employee HRA funding paid through July.

Contractual services is another major expense category in the General fund. The 2022 budget in this category is \$744.4 thousand (30.08% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through July 31 is \$253.9 thousand (34.11% of budget). Including encumbrances (e.g., purchase orders) of \$186.7 thousand in the total, 59.19% 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 \$471.8 thousand, or 19.07% of the fund’s budget. Year to-date 2022 spending in this category is \$126.1 thousand and is equal to 26.72% of budget. Including encumbrances in the calculation, the total spent or committed is \$244.5 thousand, or 51.82% of budget. Spending in this category is down by \$14.3 thousand (10.20%) from the same seven-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.

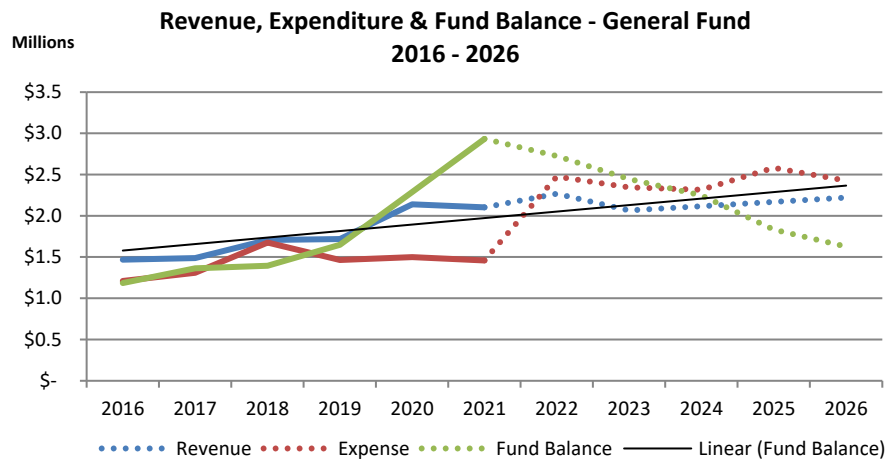
Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in 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?).



The chart above plots revenue, expenditures and fund balance on a monthly basis since January 2016. The solid color lines represent historical numbers, and any dotted lines representing 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. Since 2016, the fund has generally been on an upward trajectory. The approved 2022 budget would have the fund declining by \$207.5 thousand (7.07%) if 100% of the projected revenue was collected and 100% of appropriations spent. The 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 top of the following 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 \$1.63 million at the end of FY 2026 and would reflect a carryover balance ratio of 67.04% which is well above the 25-35% target range in the city’s fund balance policy.



CITY OF PATASKALA, OHIO
JULY 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	\$ 741,954	\$ 1,457,000	\$ 715,046	50.92%	\$ 700,796	\$ 1,337,270	\$ 636,474	52.40%	\$ 41,158	5.87%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ 741,954	\$ 1,457,000	\$ 715,046	50.92%	\$ 700,796	\$ 1,337,270	\$ 636,474	52.40%	\$ 41,158	5.87%
Intergovernmental	State-Shared Revenues	\$ 193,545	\$ 272,952	\$ 79,407	70.91%	\$ 171,167	\$ 247,978	\$ 76,811	69.02%	\$ 22,378	13.07%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 193,545	\$ 272,952	\$ 79,407	70.91%	\$ 171,167	\$ 247,978	\$ 76,811	69.02%	\$ 22,378	13.07%
Charges for Service	General Government Fees	\$ 59,439	\$ 81,315	\$ 21,876	73.10%	\$ 80,156	\$ 75,250	\$ (4,906)	106.52%	\$ (20,717)	-25.85%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	89,100	190,000	100,900	46.89%	88,336	190,000	101,664	46.49%	764	0.86%
	Total Charges for Service	\$ 148,540	\$ 271,315	\$ 122,775	54.75%	\$ 168,492	\$ 265,250	\$ 96,758	63.52%	\$ (19,953)	-11.84%
Fines & Forfeitures	Mayor's Court	\$ 127,839	\$ 200,700	\$ 72,861	63.70%	\$ 38,417	\$ 102,750	\$ 64,333	37.39%	\$ 89,422	232.77%
	Other Fines & Forfeitures	-	100	100	0.00%	-	100	100	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ 127,839	\$ 200,800	\$ 72,961	63.66%	\$ 38,417	\$ 102,850	\$ 64,433	37.35%	\$ 89,422	232.77%
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	\$ 12,703	\$ 17,500	\$ 4,797	72.59%	\$ 10,326	\$ 29,100	\$ 18,774	35.48%	\$ 2,377	23.02%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	2,869	46,500	43,631	6.17%	23,345	21,500	(1,845)	108.58%	(20,476)	-87.71%
	Total Other Sources	\$ 15,571	\$ 64,000	\$ 48,429	24.33%	\$ 33,671	\$ 50,600	\$ 16,929	66.54%	\$ (18,100)	-53.75%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,227,478	\$ 2,267,067	\$ 1,039,589	54.14%	\$ 1,113,006	\$ 2,006,448	\$ 893,442	55.47%	\$ 114,472	10.28%
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	\$ 1,227,478	\$ 2,267,067	\$ 1,039,589	54.14%	\$ 1,113,006	\$ 2,006,448	\$ 893,442	55.47%	\$ 114,472	10.28%

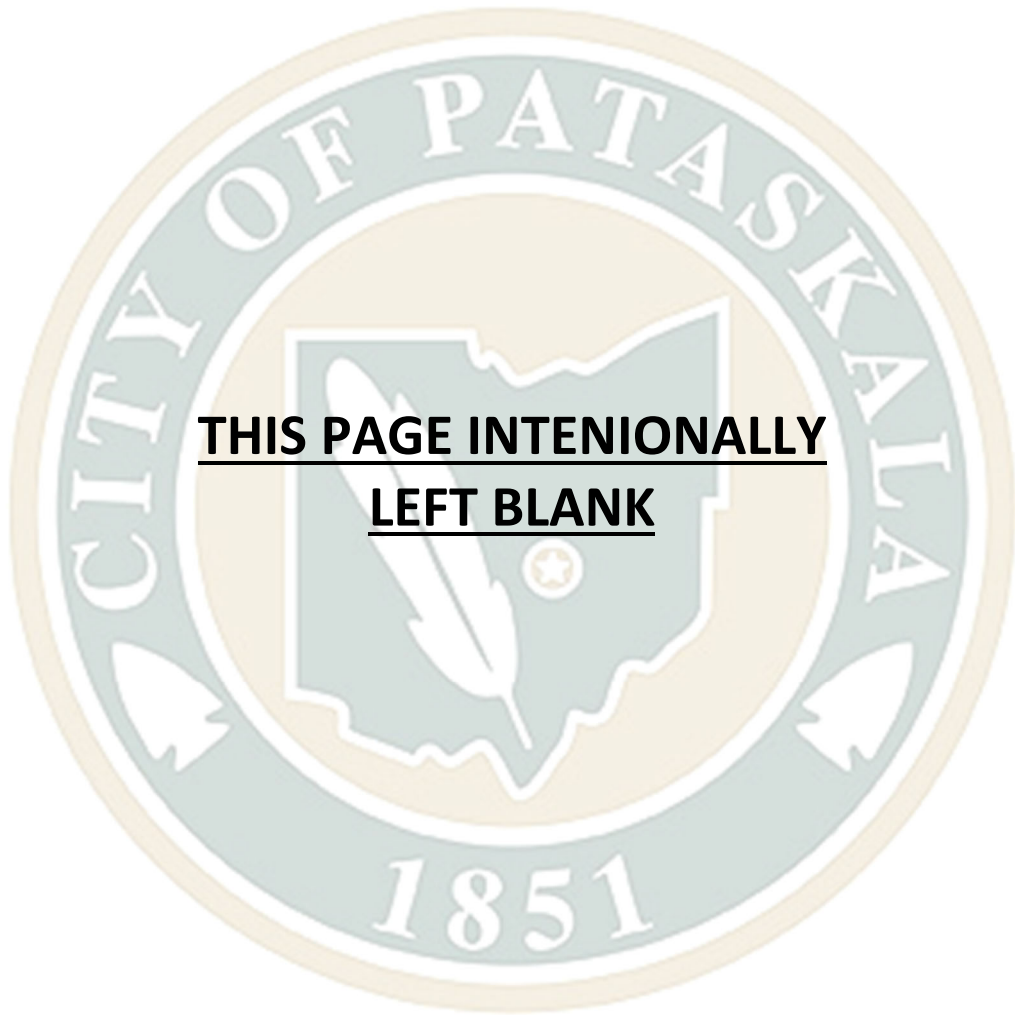
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 375,951	\$ 789,382	\$ 413,431	52.37%	\$ 74,350	\$ 339,081	42.96%	\$ 393,565	\$ (17,614)	-4.48%
	Contractual Services	253,932	744,402	490,470	65.89%	186,658	303,812	40.81%	282,976	(29,044)	-10.26%
	General Operating	126,065	471,790	345,725	73.28%	118,395	227,330	48.18%	140,377	(14,312)	-10.20%
	Capital Outlay	-	120,000	120,000	-100.00%	-	120,000	100.00%	21,812	(21,812)	-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	\$ 1,090,948	\$ 2,474,573	\$ 1,383,626	55.91%	\$ 379,402	\$ 1,004,223	40.58%	\$ 938,730	\$ 152,218	16.22%
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	\$ 755,948	\$ 2,125,573	\$ 1,369,626	64.44%	\$ 379,402	\$ 990,223	46.59%	\$ 838,730	\$ (82,782)	-9.87%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,069,508	\$ 2,725,472			\$ 2,690,106			\$ 2,464,175	\$ 605,333	24.57%
			110.14%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - General Fund (101)
THROUGH JULY 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 1,227,478.23	\$ 2,267,067.00	\$ 1,039,588.77	\$ 2,017,557.00	\$ 249,510.00
Taxes	\$ 741,953.82	\$ 1,457,000.00	\$ 715,046.18	\$ 1,377,178.00	\$ 79,822.00
Property Taxes	\$ 741,953.82	\$ 1,457,000.00	\$ 715,046.18	\$ 1,377,178.00	\$ 79,822.00
Intergovernmental	\$ 193,544.63	\$ 272,952.00	\$ 79,407.37	\$ 252,479.00	\$ 20,473.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 193,544.63	\$ 272,952.00	\$ 79,407.37	\$ 252,479.00	\$ 20,473.00
Charges for Service	\$ 148,539.62	\$ 271,315.00	\$ 122,775.38	\$ 267,800.00	\$ 3,515.00
General Government Fees	\$ 59,439.24	\$ 81,315.00	\$ 21,875.76	\$ 77,800.00	\$ 3,515.00
Other Service Charges	\$ 89,100.38	\$ 190,000.00	\$ 100,899.62	\$ 190,000.00	\$ -
Fines & Forfeitures	\$ 127,839.11	\$ 200,800.00	\$ 72,960.89	\$ 68,200.00	\$ 132,600.00
Mayor's Court	\$ 127,839.11	\$ 200,700.00	\$ 72,860.89	\$ 68,100.00	\$ 132,600.00
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	\$ 15,571.46	\$ 64,000.00	\$ 48,428.54	\$ 50,900.00	\$ 13,100.00
Investment Income	\$ 12,702.75	\$ 17,500.00	\$ 4,797.25	\$ 19,400.00	\$ (1,900.00)
Other Miscellaneous Revenue	\$ 2,868.71	\$ 46,500.00	\$ 43,631.29	\$ 31,500.00	\$ 15,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,227,478.23	\$ 2,267,067.00	\$ 1,039,588.77	\$ 2,017,557.00	\$ 249,510.00

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JULY 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 1,090,947.56	\$ 379,402.32	\$ 2,474,573.08	\$ 1,004,223.20	\$ 2,385,854.00	\$ 47,219.08	\$ 41,500.00
General Government	\$ 375,599.35	\$ 144,188.99	\$ 998,855.27	\$ 479,066.93	\$ 965,378.00	\$ 20,977.27	\$ 12,500.00
Salary & Related	\$ 223,491.47	\$ 39,624.76	\$ 476,433.38	\$ 213,317.15	\$ 484,012.00	\$ 2,421.38	\$ (10,000.00)
Contractual Services	\$ 129,577.12	\$ 80,149.45	\$ 350,779.77	\$ 141,053.20	\$ 332,315.00	\$ 8,464.77	\$ 10,000.00
General Operating	\$ 22,530.76	\$ 24,414.78	\$ 171,642.12	\$ 124,696.58	\$ 149,051.00	\$ 10,091.12	\$ 12,500.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 93,028.40	\$ 21,024.16	\$ 209,692.61	\$ 95,640.05	\$ 204,073.00	\$ 5,619.61	\$ -
Salary & Related	\$ 86,652.05	\$ 11,900.90	\$ 163,973.00	\$ 65,420.05	\$ 163,123.00	\$ 850.00	\$ -
Contractual Services	\$ 2,064.46	\$ 2,031.02	\$ 14,970.48	\$ 10,875.00	\$ 12,000.00	\$ 2,970.48	\$ -
General Operating	\$ 4,311.89	\$ 7,092.24	\$ 30,749.13	\$ 19,345.00	\$ 28,950.00	\$ 1,799.13	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 100,712.40	\$ 84,489.96	\$ 326,064.95	\$ 140,862.59	\$ 317,650.00	\$ 8,414.95	\$ -
Salary & Related	\$ 43,454.94	\$ 19,712.52	\$ 104,550.00	\$ 41,382.54	\$ 104,550.00	\$ -	\$ -
Contractual Services	\$ 56,744.97	\$ 64,039.93	\$ 209,514.95	\$ 88,730.05	\$ 201,100.00	\$ 8,414.95	\$ -
General Operating	\$ 512.49	\$ 737.51	\$ 12,000.00	\$ 10,750.00	\$ 12,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 47,109.49	\$ 12,691.93	\$ 113,476.77	\$ 53,675.35	\$ 111,053.00	\$ 2,423.77	\$ -
Salary & Related	\$ 22,206.57	\$ 2,957.57	\$ 44,125.12	\$ 18,960.98	\$ 43,250.00	\$ 875.12	\$ -
Contractual Services	\$ 22,327.05	\$ 5,430.15	\$ 45,524.57	\$ 17,767.37	\$ 44,263.00	\$ 1,261.57	\$ -
General Operating	\$ 2,575.87	\$ 4,304.21	\$ 23,827.08	\$ 16,947.00	\$ 23,540.00	\$ 287.08	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 139,497.92	\$ 117,007.28	\$ 477,483.48	\$ 220,978.28	\$ 452,700.00	\$ 9,783.48	\$ 15,000.00
Salary & Related	\$ 145.96	\$ 154.04	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -
Contractual Services	\$ 43,218.32	\$ 35,007.30	\$ 123,612.16	\$ 45,386.54	\$ 118,000.00	\$ 5,612.16	\$ -
General Operating	\$ 96,133.64	\$ 81,845.94	\$ 233,571.32	\$ 55,591.74	\$ 214,400.00	\$ 4,171.32	\$ 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	\$ 1,090,947.56	\$ 379,402.32	\$ 2,474,573.08	\$ 1,004,223.20	\$ 2,385,854.00	\$ 47,219.08	\$ 41,500.00

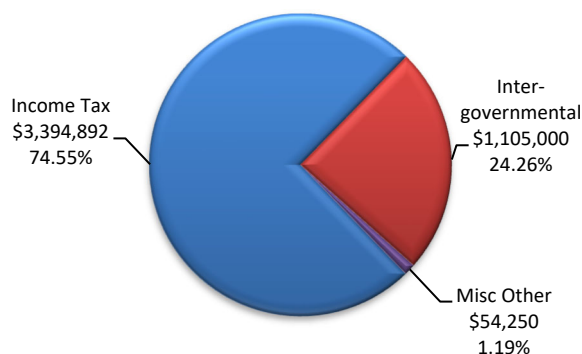


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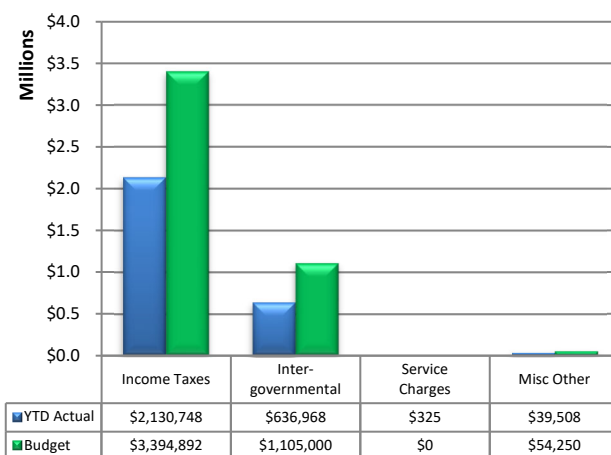
Street Fund (201)

Revenue – The Street Fund has a 2022 revenue budget of approximately \$4.55 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 \$2.81 million, which reflects 61.65% of the full-year budget. Total revenue to-date is up by \$644.1 thousand (29.77%) from the same seven-month period in 2021.

Street Fund Revenue Budget by Source

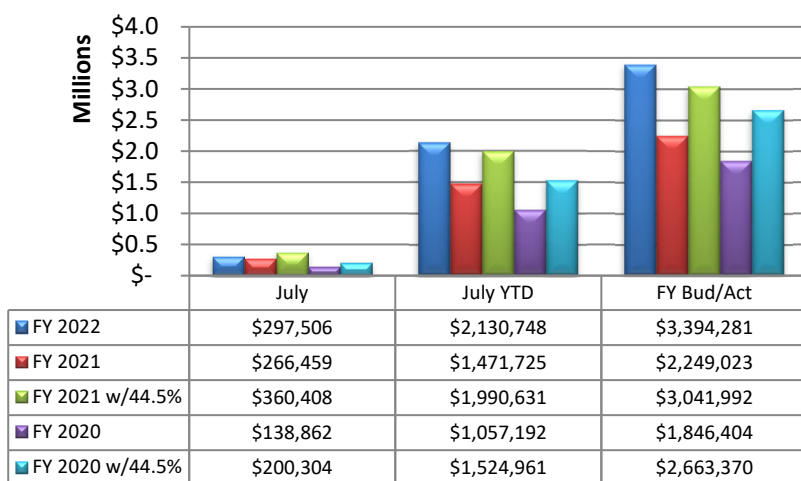


Street Fund Revenue Budget vs YTD Actual



Income tax collections in July were \$297.5 thousand and represent 8.76% of the 2022 budget. Collections are up by \$31.0 thousand (11.65%) when compared to the same period in 2021. Year to date income tax revenues credited to the fund are \$2.13 million and represent 62.76% of budget. Collections to date are up by \$659.0 thousand (44.78%) from the same seven-month period in 2021. In comparison, collections through July 2021 were equal to 65.44% of the full-year collections, and in 2020 the rate was 57.26%. 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 \$560.5 thousand. The increased level of total collections through July resulted in an increase of \$98.6 thousand. The net impact of these variances is the overall increase in fund revenue of \$659.0 thousand.

Income Tax Collections - Street Fund



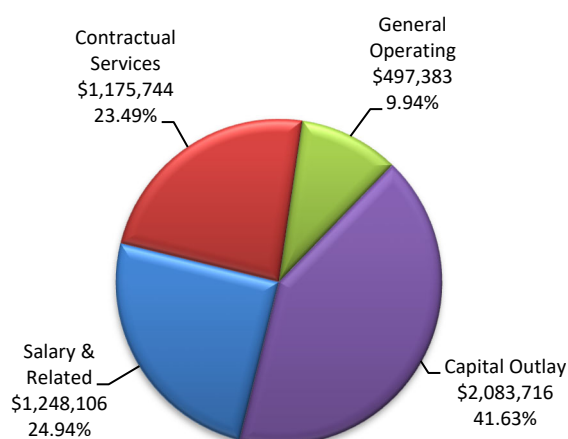
The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$140.1 thousand (7.04%) more in 2022 than 2021 had the allocation rate not been changed, and collections would have been \$605.8 thousand (39.72%) higher than 2020 collections.

Intergovernmental revenues in the Street fund are budgeted at \$1.11 million and represent 24.26% 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 \$637.0 thousand in this category (57.64% of budget) which is down by \$26.2 thousand (3.95%) from the same seven-month period in 2021.

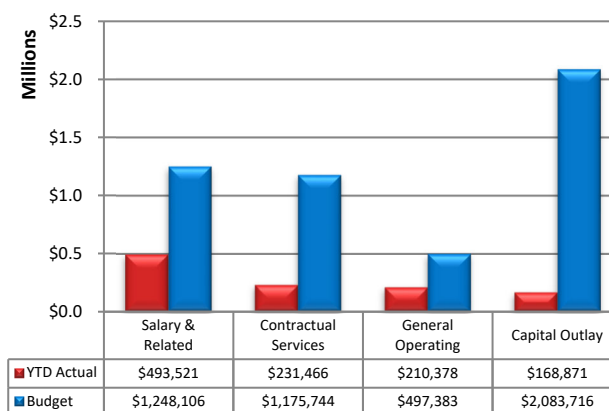
The other category, Other Sources, is budgeted at \$54.3 thousand and represents only 1.19% of the total fund revenue budget. To date, the city has received \$39.5 thousand (72.83% of budget), which is up by \$11.5 thousand (41.27%) from the same seven-month period in 2021.

Expenditures – The Street fund has a total appropriated expenditure budget for 2022 of approximately \$5.0 million. Total spending through July 31 was \$1.10 million and is equal to 22.06% of budget. The lower than anticipated spending rate is the result of below-budget spending in all budget categories. Including encumbrances of \$1.85 million in the total (but excluding transfers) results in total fund spending equal to 58.93% of budget. Compared to year to-date 2021 (and excluding transfers), the total is down by \$141.5 thousand (11.36%) and is the result of reduced spending on wages/benefits and contractual services.

**Street Fund
Expense Budget by Category**



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



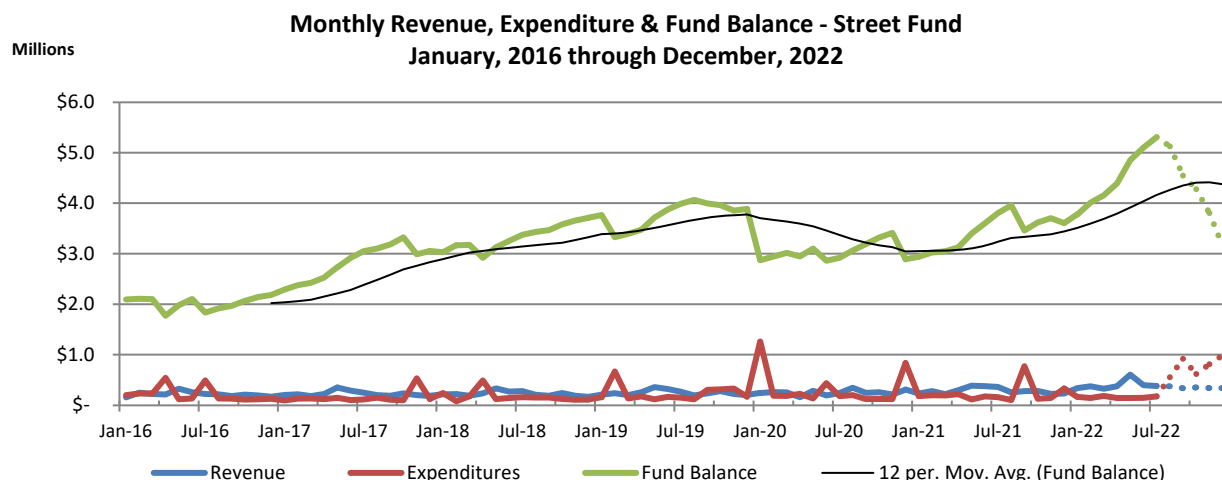
Spending on capital projects and equipment is the largest expense category in the Street fund with a 2022 budget of \$2.08 million, or 41.63% of the fund's budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through July 31 was \$168.9 thousand, or 8.10% of budget. The variance is the result of planned infrastructure improvement projects that won't begin until later in the year. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$1.47 million, or 70.63% of budget.

Spending on 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 24.94% of the fund's budget. The budget provides funding for paying employee wages, pension costs and fringe benefits. Spending through July 31 was \$493.5 thousand, or 39.54% of budget. The positive budget variance (\$234.5 thousand below budget) is primarily the result of reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$68.5 thousand (12.19%) from the level in 2021 and is also the result of there being open positions in 2022 and reduced HRA contribution funding through July.

Contractual services is another major expense category in the Street fund. The 2022 budget in this category is \$1.18 million (23.49% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through July 31 is \$231.5 thousand (19.69% of budget). Including encumbrances (e.g., purchase orders) of \$339.6 thousand in the total, 48.57% 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 July 31 was \$210.4 thousand, or 42.30% of budget. Including encumbrances in the calculation, total spending is \$295.9 thousand, or 59.48% of the budget. Spending in this category is down by approximately \$4.7 thousand (2.20%) when compared to the same seven-month period in 2021.

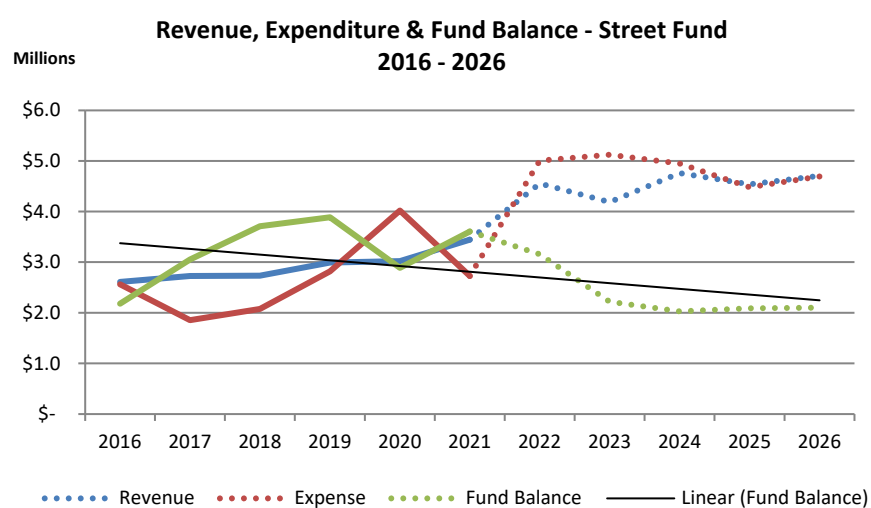
Fund Balance – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city’s streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future 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 \$450.8 thousand (12.50%) due to planned roadway and infrastructure improvement projects expected to be completed in 2022. This balance represents a carryover ratio of 63.03% 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 \$2.0 and \$2.1 million. The 2026 year-end carryover balance is currently projected to be \$2.10 million which is equal to 44.80% of planned spending and is slightly higher than policy.



CITY OF PATASKALA, OHIO
JULY 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)
<i>Beginning Fund Balance</i>											
		\$ 3,605,559	\$ 3,605,559			\$ 2,889,341	\$ 2,889,341				
<i>REVENUE</i>											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	2,130,748	3,394,892	1,264,144	62.76%	1,471,725	2,032,633	560,908	72.40%	659,023	44.78%
	Total Taxes	\$ 2,130,748	\$ 3,394,892	\$ 1,264,144	62.76%	\$ 1,471,725	\$ 2,032,633	\$ 560,908	72.40%	\$ 659,023	44.78%
Intergovernmental	State-Shared Revenues	\$ 636,968	\$ 1,105,000	\$ 468,032	57.64%	\$ 663,168	\$ 1,083,750	\$ 420,582	61.19%	\$ (26,201)	-3.95%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 636,968	\$ 1,105,000	\$ 468,032	57.64%	\$ 663,168	\$ 1,083,750	\$ 420,582	61.19%	\$ (26,201)	-3.95%
Charges for Service	General Government Fees	\$ 325	\$ -	\$ (325)	100.00%	\$ 555	\$ -	\$ (555)	100.00%	\$ (230)	-41.44%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 325	\$ -	\$ (325)	100.00%	\$ 555	\$ -	\$ (555)	100.00%	\$ (230)	-41.44%
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	\$ 18,069	\$ 24,250	\$ 6,181	74.51%	\$ 13,722	\$ 49,487	\$ 35,765	27.73%	\$ 4,347	31.68%
	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	21,438	30,000	8,562	71.46%	14,244	30,000	15,756	47.48%	7,194	50.51%
	Total Other Sources	\$ 39,508	\$ 54,250	\$ 14,742	72.83%	\$ 27,966	\$ 79,487	\$ 51,521	35.18%	\$ 11,541	41.27%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 2,807,548	\$ 4,554,142	\$ 1,746,594	61.65%	\$ 2,163,415	\$ 3,195,870	\$ 1,032,455	67.69%	\$ 644,134	29.77%
<i>Adjustments:</i>											
	- 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	\$ 2,807,548	\$ 4,554,142	\$ 1,746,594	61.65%	\$ 2,163,415	\$ 3,195,870	\$ 1,032,455	67.69%	\$ 644,134	29.77%

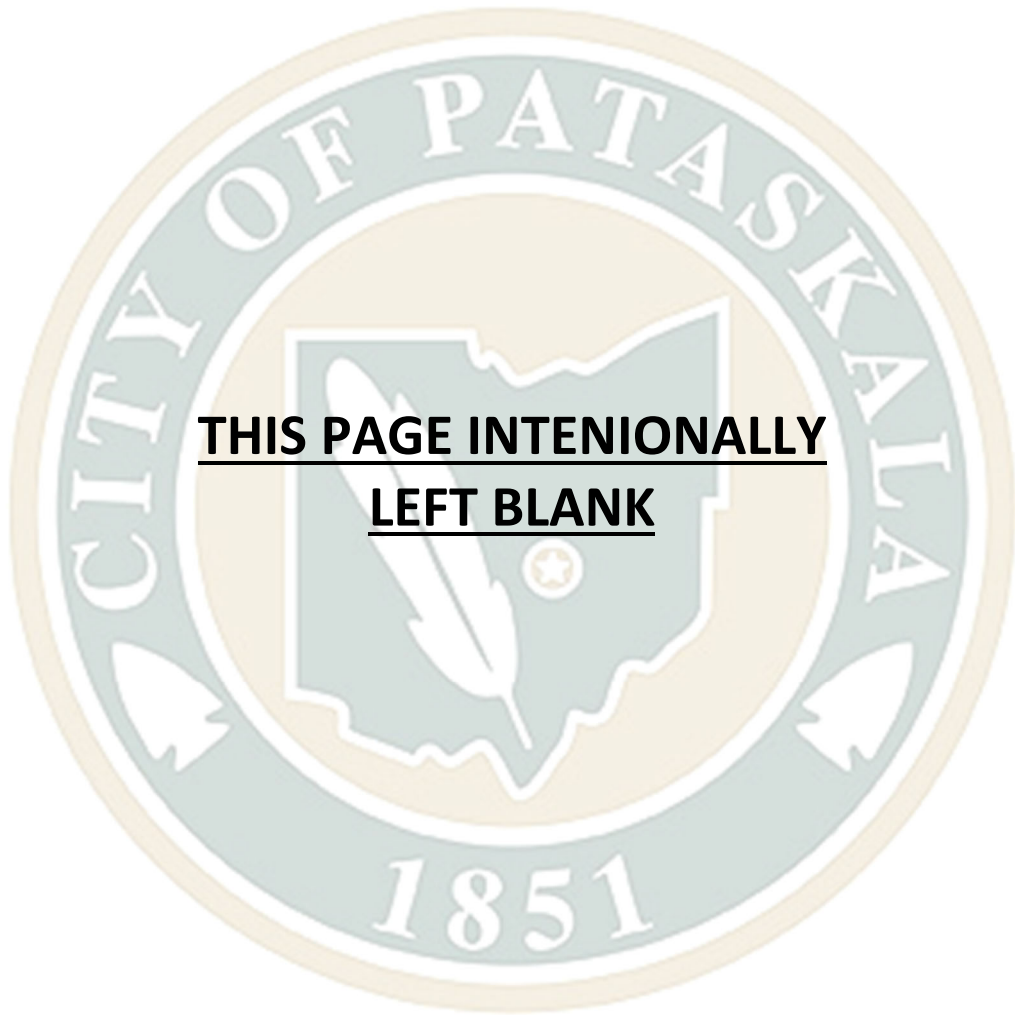
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<i>EXPENDITURE & ENCUMBRANCES</i>											
	Salary & Related	\$ 493,521	\$ 1,248,106	\$ 754,585	60.46%	\$ 117,421	\$ 637,164	51.05%	\$ 562,051	\$ (68,530)	-12.19%
	Contractual Services	231,466	1,175,744	944,278	80.31%	339,571	604,707	51.43%	255,697	(24,230)	-9.48%
	General Operating	210,378	497,383	287,005	57.70%	85,476	201,530	40.52%	215,101	(4,723)	-2.20%
	Capital Outlay	168,871	2,083,716	1,914,845	91.90%	1,302,956	611,889	29.37%	212,862	(43,991)	-20.67%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 1,104,236	\$ 5,004,950	\$ 3,900,714	77.94%	\$ 1,845,423	\$ 2,055,290	41.07%	\$ 1,245,710	\$ (141,474)	-11.36%
<i>Adjustments:</i>											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 1,104,236	\$ 5,004,950	\$ 3,900,714	77.94%	\$ 1,845,423	\$ 2,055,290	41.07%	\$ 1,245,710	\$ (141,474)	-11.36%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 5,308,871	\$ 3,154,751			\$ 3,463,447			\$ 3,807,045	\$ 1,501,825	39.45%
			63.03%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Street Fund (201)
THROUGH JULY 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 2,807,548.06	\$ 4,554,142.00	\$ 1,746,593.94	\$ 4,433,719.50	\$ 120,422.50
Taxes	\$ 2,130,747.90	\$ 3,394,892.00	\$ 1,264,144.10	\$ 3,265,112.00	\$ 129,780.00
Income Taxes	\$ 2,130,747.90	\$ 3,394,892.00	\$ 1,264,144.10	\$ 3,265,112.00	\$ 129,780.00
Intergovernmental	\$ 636,967.54	\$ 1,105,000.00	\$ 468,032.46	\$ 1,114,357.50	\$ (9,357.50)
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 636,967.54	\$ 1,105,000.00	\$ 468,032.46	\$ 1,114,357.50	\$ (9,357.50)
Charges for Service	\$ 325.00	\$ -	\$ (325.00)	\$ -	\$ -
General Government Fees	\$ 325.00	\$ -	\$ (325.00)	\$ -	\$ -
Miscellaneous Revenue	\$ 39,507.62	\$ 54,250.00	\$ 14,742.38	\$ 54,250.00	\$ -
Investment Income	\$ 18,069.17	\$ 24,250.00	\$ 6,180.83	\$ 24,250.00	\$ -
Other Miscellaneous Revenue	\$ 21,438.45	\$ 30,000.00	\$ 8,561.55	\$ 30,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,807,548.06	\$ 4,554,142.00	\$ 1,746,593.94	\$ 4,433,719.50	\$ 120,422.50

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JULY 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 1,104,236.23	\$ 1,845,423.49	\$ 5,004,949.76	\$ 2,055,290.04	\$ 4,276,450.00	\$ 553,499.76	\$ 175,000.00
General Government	\$ 167,696.10	\$ 259,620.90	\$ 949,424.52	\$ 522,107.52	\$ 838,595.00	\$ 110,829.52	\$ -
Salary & Related	\$ 44,775.56	\$ 11,097.10	\$ 97,515.13	\$ 41,642.47	\$ 107,480.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 122,920.54	\$ 248,203.80	\$ 851,589.39	\$ 480,465.05	\$ 731,115.00	\$ 110,474.39	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 320.00	\$ -	\$ -	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 18,124.00	\$ 24,473.50	\$ 67,597.50	\$ 25,000.00	\$ 65,000.00	\$ 2,597.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 18,124.00	\$ 24,473.50	\$ 67,597.50	\$ 25,000.00	\$ 65,000.00	\$ 2,597.50	\$ -
Public Service	\$ 750,160.81	\$ 1,545,593.34	\$ 3,736,560.37	\$ 1,440,806.22	\$ 3,123,056.00	\$ 438,504.37	\$ 175,000.00
Salary & Related	\$ 403,227.10	\$ 100,425.52	\$ 1,050,123.23	\$ 546,470.61	\$ 1,047,649.00	\$ 2,474.23	\$ -
Contractual Services	\$ 79,811.92	\$ 62,005.80	\$ 241,057.21	\$ 99,239.49	\$ 209,500.00	\$ 31,557.21	\$ -
General Operating	\$ 98,251.20	\$ 80,206.32	\$ 361,664.23	\$ 183,206.71	\$ 342,500.00	\$ 19,164.23	\$ -
Capital Outlay	\$ 168,870.59	\$ 1,302,955.70	\$ 2,083,715.70	\$ 611,889.41	\$ 1,523,407.00	\$ 385,308.70	\$ 175,000.00
Finance	\$ 159,859.04	\$ 11,732.03	\$ 227,867.37	\$ 56,276.30	\$ 226,299.00	\$ 1,568.37	\$ -
Salary & Related	\$ 45,518.28	\$ 5,898.34	\$ 100,467.82	\$ 49,051.20	\$ 100,155.00	\$ 312.82	\$ -
Contractual Services	\$ 10,610.02	\$ 4,888.06	\$ 15,500.35	\$ 2.27	\$ 14,310.00	\$ 1,190.35	\$ -
General Operating	\$ 103,730.74	\$ 945.63	\$ 111,899.20	\$ 7,222.83	\$ 111,834.00	\$ 65.20	\$ -
Parks, Lands & Municipal Facilities	\$ 8,396.28	\$ 4,003.72	\$ 23,500.00	\$ 11,100.00	\$ 23,500.00	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 8,396.28	\$ 4,003.72	\$ 23,500.00	\$ 11,100.00	\$ 23,500.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,104,236.23	\$ 1,845,423.49	\$ 5,004,949.76	\$ 2,055,290.04	\$ 4,276,450.00	\$ 553,499.76	\$ 175,000.00

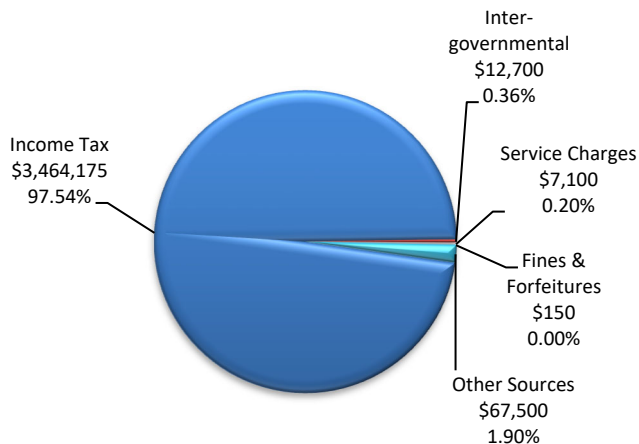


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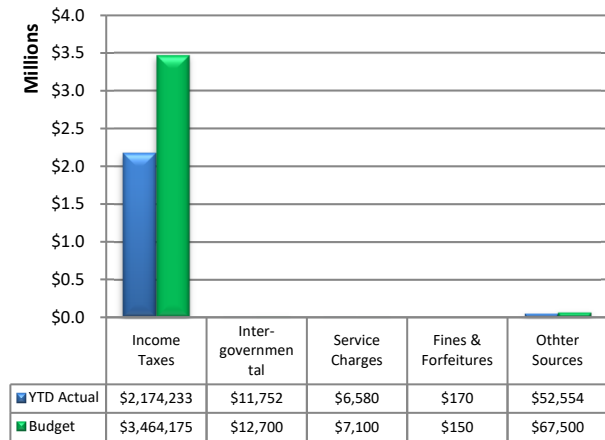
Police Fund (208)

Revenue – The fund’s primary revenue sources are income taxes and other sources, and it has a 2022 total revenue budget of \$3.55 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$2.25 million, which represents 63.32% of budget. Total revenue to-date is \$254.6 thousand (10.19%) lower than that collected during the same seven-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**

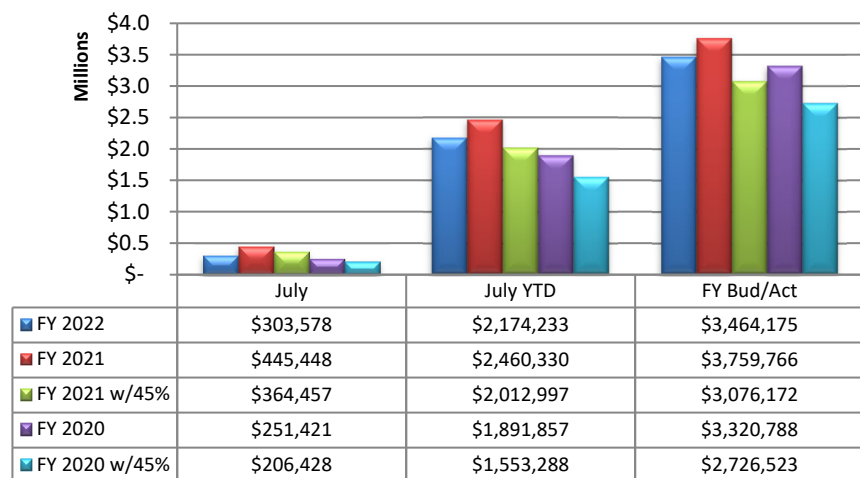


**Police Fund Revenue
Budget vs YTD Actual**



Income tax collections in July were \$303.6 thousand and are down by \$141.9 thousand (31.85%) when compared to the same period in 2021 and are equal to 8.76% of budget. Year to date income tax revenues credited to the fund are \$2.17 million and represent 62.76% of budget. Collections to-date are down \$286.1 thousand (11.63%) from the same seven-month period in 2021. In comparison, collections through July 2021 were \$2.46 million, and reflected 65.44% of the 2021 full-year collections. In 2020, the rate was equal to 56.97% 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 \$483.2 thousand (10.80%). The increased level of total collections through July resulted in an increase of \$197.1 thousand. The net impact of these variances is

Income Tax Collections - Police Fund

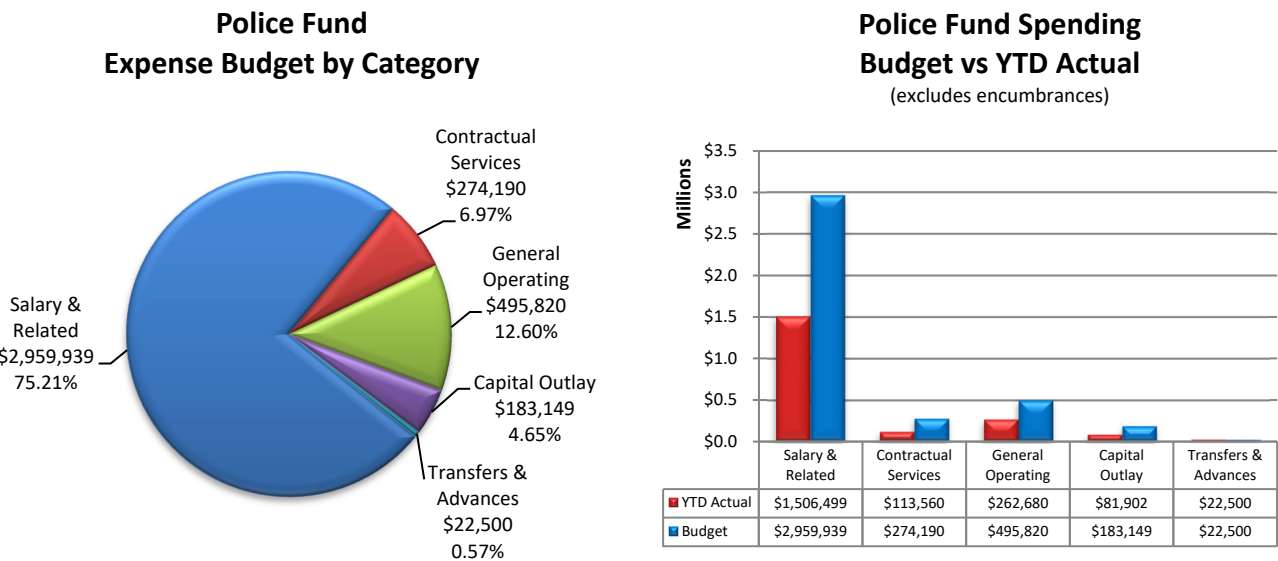


the overall decrease in fund revenue of \$286.1 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$161.3 thousand

(8.01%) more in 2022 than 2021 had the allocation rate not been changed, and collections would have been \$620.9 thousand (39.98%) higher than the 2020 collections.

The other significant revenue category, Other Sources, is budgeted at \$67.5 thousand, and represents only 1.90% of the total fund revenue budget. To date, the city has received \$52.6 thousand (77.86% of budget) and is up by \$16.2 thousand (44.37%) from the same seven-month period in 2021.

Expenditures – The Police fund has a total appropriated expenditure budget for 2022 of approximately \$3.94 million. Total spending through July 31 is approximately \$1.99 million and is equal to 50.49% of budget. Excluding interfund transfers of \$22.5 thousand, total spending is equal to 50.21% of budget. Including encumbrances (e.g., purchase orders) of \$510.3 thousand in the total results in total spending equal to 63.25% of budget. Compared to the same seven-month period in 2021 (and excluding transfers), the total is up by \$139.0 thousand (7.61%) and is primarily the result of increased spending in the Salary & Related, Capital Outlay and General Operating budget categories, 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 \$2.96 million, or 75.21% of the fund’s budget. Spending through July 31 was \$1.51 million, or 50.90% of budget and is \$220.0 thousand (7.43%) 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 \$79.1 thousand (5.54%) from the level in 2021 and is the result of fewer open positions in 2022 and significantly increased rates of officer pay.

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 \$495.8 thousand, or 12.60% of the total fund expenditure budget. Year to-date spending in this category is \$262.7 thousand, or 52.98% of budget and is up by \$32.3 thousand (14.02%) from the same seven-month period in 2021.

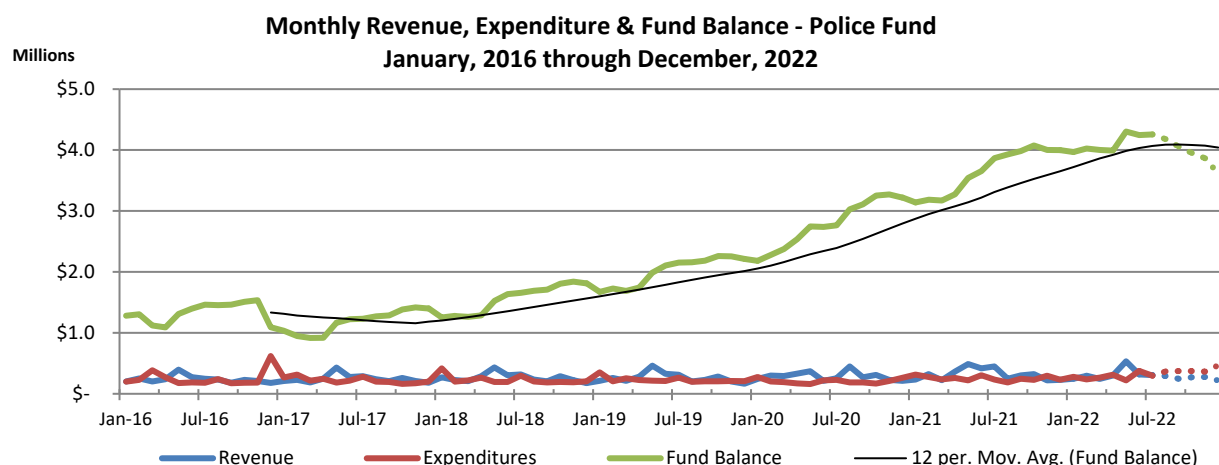
Contractual services is another major expense category in the Police fund. The 2022 budget in this category is \$274.2 thousand (6.97% of budget) and provides for non-employee personal services, such as legal, audit, facility management and other law enforcement-related services. Spending through July 31 is \$113.6 thousand (41.42% of budget). Including encumbrances (e.g., purchase orders) of \$66.8 thousand in the

total, 65.78% 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 (4.65% of total 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 \$81.9 thousand (44.72% of budget) and is up by \$29.5 thousand (56.16%) from the same seven-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?).

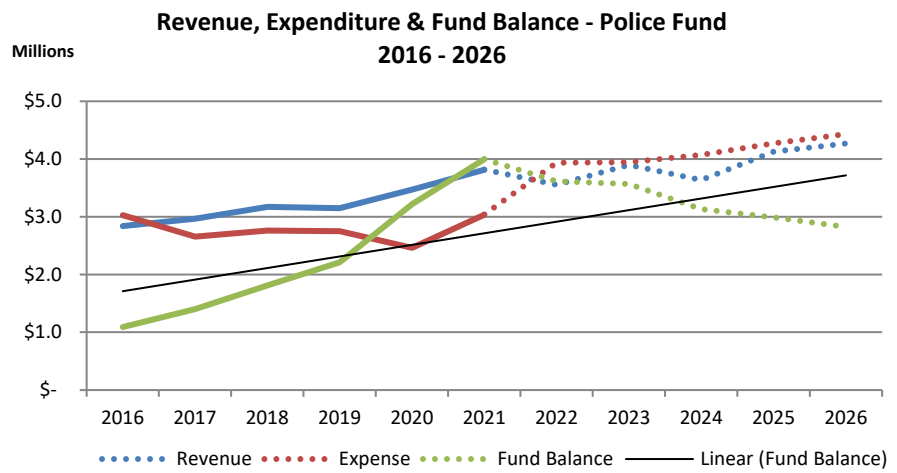


The chart above plots monthly revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide 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 91.83%. The fund is projected to decline annually through 2026 when it has a year-end balance of \$2.83 million, where it will have a 63.73% 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 only includes the 2022 impact from the recently approved increase in Patrol Officer and Sergeant pay rates. The long-term impact will be incorporated into the financial reporting during the 2023 budget development process.



CITY OF PATASKALA, OHIO
JULY 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	2,174,233	3,464,175	1,289,942	62.76%	2,460,330	3,398,018	937,688	72.40%	(286,098)	-11.63%
	Total Taxes	\$ 2,174,233	\$ 3,464,175	\$ 1,289,942	62.76%	\$ 2,460,330	\$ 3,398,018	\$ 937,688	72.40%	\$ (286,098)	-11.63%
Intergovernmental	State-Shared Revenues	\$ 4,152	\$ 5,100	\$ 948	81.41%	\$ 13	\$ 9,400	\$ 9,387	0.14%	\$ 4,139	31714.33%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	7,601	7,600	(1)	100.01%	-	-	-	0.00%	7,601	100.00%
	Total Intergovernmental	\$ 11,752	\$ 12,700	\$ 948	92.54%	\$ 13	\$ 9,400	\$ 9,387	0.14%	\$ 11,739	###
Charges for Service	General Government Fees	\$ 6,580	\$ 7,100	\$ 520	92.68%	\$ 3,157	\$ 3,100	\$ (57)	101.83%	\$ 3,424	108.46%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 6,580	\$ 7,100	\$ 520	92.68%	\$ 3,157	\$ 3,100	\$ (57)	101.83%	\$ 3,424	108.46%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	170	150	(20)	113.33%	35	500	465	7.00%	135	385.71%
	Total Fines, Licenses & Permits	\$ 170	\$ 150	\$ (20)	113.33%	\$ 35	\$ 500	\$ 465	7.00%	\$ 135	385.71%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 17,201	\$ 25,000	\$ 7,799	68.81%	\$ 14,439	\$ 35,625	\$ 21,186	40.53%	\$ 2,762	19.13%
	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	35,353	42,500	7,147	83.18%	21,964	30,500	8,536	72.01%	13,389	60.96%
	Total Other Sources	\$ 52,554	\$ 67,500	\$ 14,946	77.86%	\$ 36,403	\$ 66,125	\$ 29,722	55.05%	\$ 16,151	44.37%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 2,245,290	\$ 3,551,625	\$ 1,306,335	63.22%	\$ 2,499,938	\$ 3,477,143	\$ 977,205	71.90%	\$ (254,648)	-10.19%
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	\$ 2,245,290	\$ 3,551,625	\$ 1,306,335	63.22%	\$ 2,499,938	\$ 3,477,143	\$ 977,205	71.90%	\$ (254,648)	-10.19%

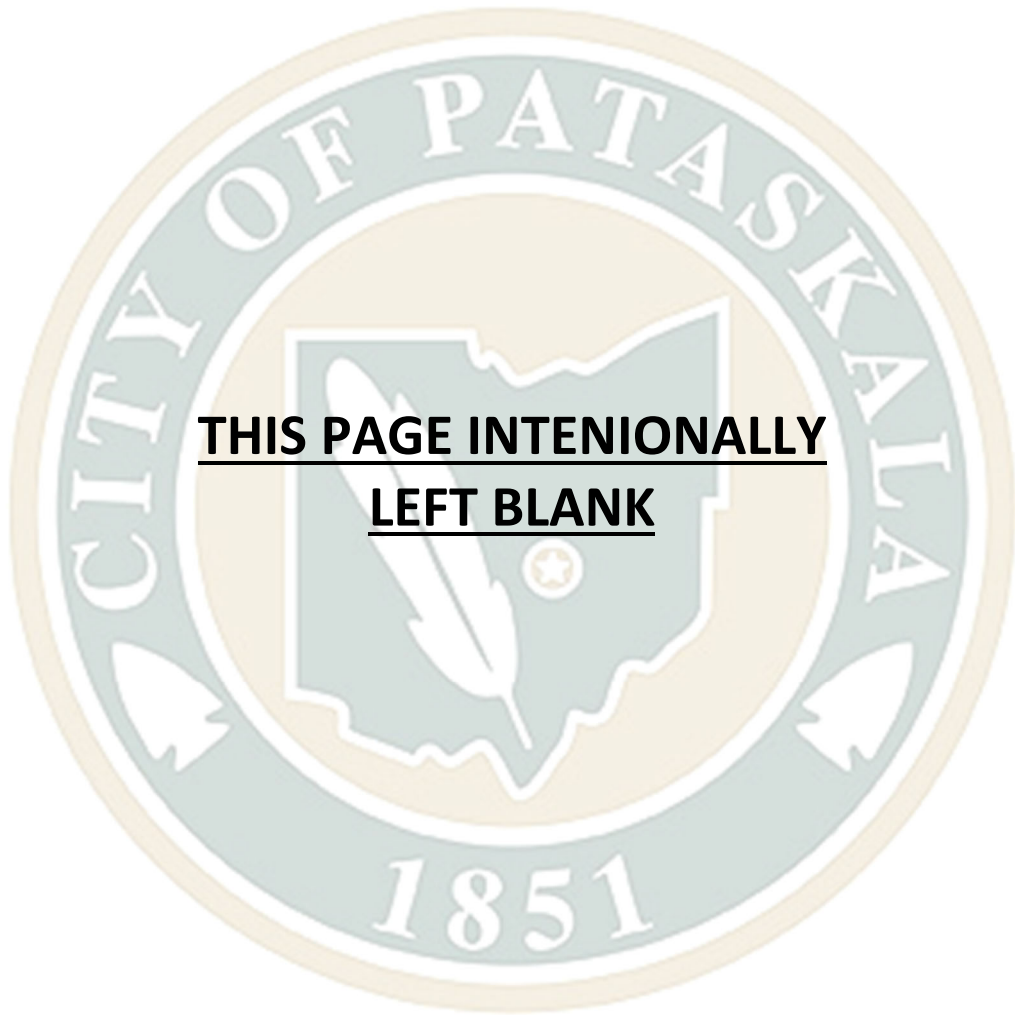
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 1,506,499	\$ 2,959,939	\$ 1,453,440	49.10%	\$ 252,442	\$ 1,200,998	40.58%	\$ 1,427,398	\$ 79,100	5.54%
	Contractual Services	113,560	274,190	160,630	58.58%	66,801	93,829	34.22%	115,431	(1,871)	-1.62%
	General Operating	262,680	495,820	233,140	47.02%	90,747	142,394	28.72%	230,377	32,303	14.02%
	Capital Outlay	81,902	183,149	101,247	55.28%	100,300	947	0.52%	52,449	29,453	56.16%
	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	\$ 1,987,141	\$ 3,935,598	\$ 1,948,458	49.51%	\$ 510,290	\$ 1,438,168	36.54%	\$ 1,848,155	\$ 138,986	7.52%
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	\$ 1,964,641	\$ 3,913,098	\$ 1,948,458	49.79%	\$ 510,290	\$ 1,438,168	36.75%	\$ 1,825,655	\$ 138,986	7.61%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 4,256,181	\$ 3,614,058			\$ 3,745,891			\$ 3,871,711	\$ 384,470	9.93%
			91.83%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Police Fund (208)
THROUGH JULY 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 2,245,289.69	\$ 3,551,625.00	\$ 1,306,335.31	\$ 3,395,597.00	\$ 156,028.00
Taxes	\$ 2,174,232.51	\$ 3,464,175.00	\$ 1,289,942.49	\$ 3,331,747.00	\$ 132,428.00
Income Taxes	\$ 2,174,232.51	\$ 3,464,175.00	\$ 1,289,942.49	\$ 3,331,747.00	\$ 132,428.00
Intergovernmental	\$ 11,752.45	\$ 12,700.00	\$ 947.55	\$ 5,100.00	\$ 7,600.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 7,600.68	\$ 7,600.00	\$ (0.68)	\$ -	\$ 7,600.00
State-Shared Revenues	\$ 4,151.77	\$ 5,100.00	\$ 948.23	\$ 5,100.00	\$ -
Charges for Service	\$ 6,580.40	\$ 7,100.00	\$ 519.60	\$ 3,800.00	\$ 3,300.00
General Government Fees	\$ 6,580.40	\$ 7,100.00	\$ 519.60	\$ 3,800.00	\$ 3,300.00
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 170.00	\$ 150.00	\$ (20.00)	\$ 150.00	\$ -
Other Fines & Forfeitures	\$ 170.00	\$ 150.00	\$ (20.00)	\$ 150.00	\$ -
Miscellaneous Revenue	\$ 52,554.33	\$ 67,500.00	\$ 14,945.67	\$ 54,800.00	\$ 12,700.00
Investment Income	\$ 17,201.34	\$ 25,000.00	\$ 7,798.66	\$ 24,300.00	\$ 700.00
Other Miscellaneous Revenue	\$ 35,352.99	\$ 42,500.00	\$ 7,147.01	\$ 30,500.00	\$ 12,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,245,289.69	\$ 3,551,625.00	\$ 1,306,335.31	\$ 3,395,597.00	\$ 156,028.00

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JULY 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 1,987,140.64	\$ 510,290.09	\$ 3,935,598.36	\$ 1,438,167.63	\$ 3,792,577.00	\$ 61,771.36	\$ 81,250.00
General Government	\$ 49,175.40	\$ 11,357.62	\$ 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	\$ 49,163.31	\$ 11,037.62	\$ 105,990.00	\$ 45,789.07	\$ 95,990.00	\$ -	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 320.00	\$ -	\$ -	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 21,610.00	\$ 26,332.83	\$ 62,942.83	\$ 15,000.00	\$ 60,000.00	\$ 2,942.83	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 21,610.00	\$ 26,332.83	\$ 62,942.83	\$ 15,000.00	\$ 60,000.00	\$ 2,942.83	\$ -
Police	\$ 1,696,293.84	\$ 446,513.08	\$ 3,333,323.34	\$ 1,190,516.42	\$ 3,199,457.00	\$ 52,616.34	\$ 81,250.00
Salary & Related	\$ 1,460,968.43	\$ 246,543.88	\$ 2,840,699.39	\$ 1,133,187.08	\$ 2,748,557.00	\$ 10,892.39	\$ 81,250.00
Contractual Services	\$ 9,911.26	\$ 16,716.90	\$ 34,431.16	\$ 7,803.00	\$ 28,500.00	\$ 5,931.16	\$ -
General Operating	\$ 143,512.48	\$ 82,952.30	\$ 275,043.99	\$ 48,579.21	\$ 247,500.00	\$ 27,543.99	\$ -
Capital Outlay	\$ 81,901.67	\$ 100,300.00	\$ 183,148.80	\$ 947.13	\$ 174,900.00	\$ 8,248.80	\$ -
Finance	\$ 163,445.71	\$ 12,043.57	\$ 305,426.36	\$ 129,937.08	\$ 303,858.00	\$ 1,568.36	\$ -
Salary & Related	\$ 45,518.28	\$ 5,898.34	\$ 100,467.82	\$ 49,051.20	\$ 100,155.00	\$ 312.82	\$ -
Contractual Services	\$ 12,090.74	\$ 5,199.59	\$ 18,707.34	\$ 1,417.01	\$ 17,517.00	\$ 1,190.34	\$ -
General Operating	\$ 105,836.69	\$ 945.64	\$ 186,251.20	\$ 79,468.87	\$ 186,186.00	\$ 65.20	\$ -
Parks, Lands & Municipal Facilities	\$ 34,115.69	\$ 14,042.99	\$ 86,323.83	\$ 38,165.15	\$ 82,000.00	\$ 4,323.83	\$ -
Contractual Services	\$ 20,785.12	\$ 7,514.38	\$ 52,119.00	\$ 23,819.50	\$ 50,000.00	\$ 2,119.00	\$ -
General Operating	\$ 13,330.57	\$ 6,528.61	\$ 34,204.83	\$ 14,345.65	\$ 32,000.00	\$ 2,204.83	\$ -
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	\$ 1,987,140.64	\$ 510,290.09	\$ 3,935,598.36	\$ 1,438,167.63	\$ 3,792,577.00	\$ 61,771.36	\$ 81,250.00

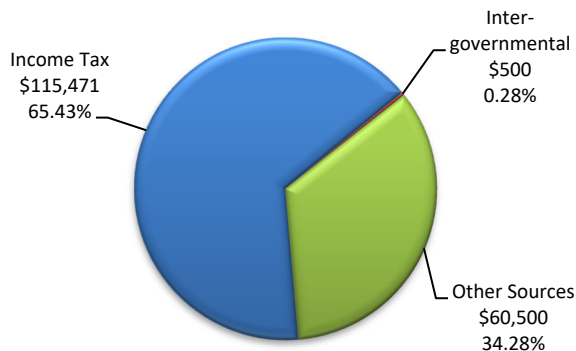


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Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2022 revenue budget of approximately \$176.5 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 \$130.1 thousand, which represents 73.72% of budget. The seven-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**

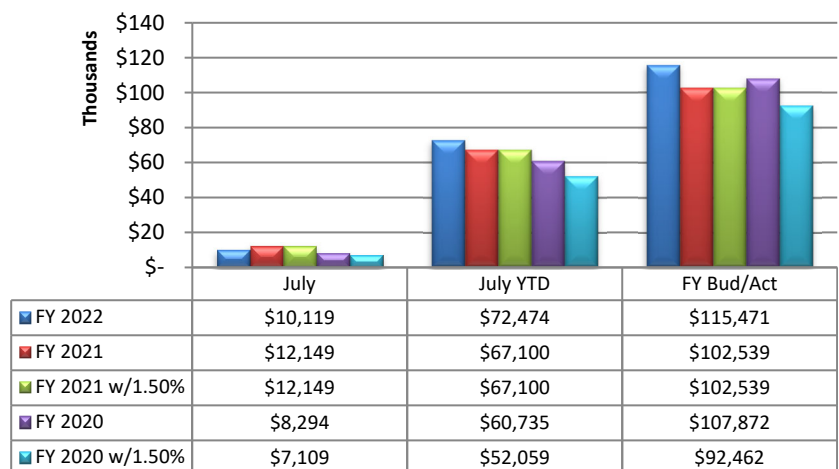


**Capital Improvements Fund Revenue
Budget vs YTD Actual**



In 2022, income taxes are the primary external revenue source for the Capital Improvements fund representing 65.43% of the fund’s total revenue sources. Income tax collections in July were \$10.1 thousand and represent 8.76% of the 2022 budget. Collections are down by \$2.0 thousand (16.70%) when compared to the same period in 2021. Year to date income tax revenues credited to the fund are \$72.5 thousand and represent 62.76% of budget. In comparison to collections through July 2021, it is an increase of \$5.4 thousand (8.01%). 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 \$20.4 thousand (39.22%) more in 2022 than 2020 had the allocation rate not been changed.

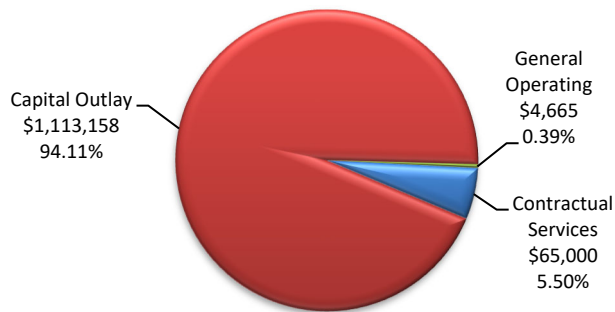
**Income Tax Collections
Capital Improvements Fund**



Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2022 of approximately \$1.18 million. Total spending through July 31 was \$784.3 thousand and is equal to 66.31%

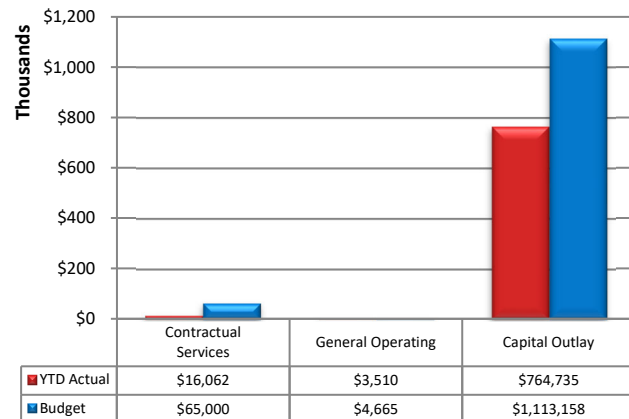
of the budget. Including encumbrances (e.g., purchase orders) of \$252.4 thousand in the total results in total spending equal to 87.64% of budget. Compared to the same seven-month period in 2021 (and excluding transfers), the total is up by \$698.3 thousand and is due to increased spending in the Capital Outlay budget category.

Capital Fund Budget by Category



Capital Improvements Fund Spending Budget vs YTD Actual

(excludes encumbrances)



As might 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 July 31 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 July 31 was \$16.1 thousand, an increase of \$16.1 thousand (100%) from FY 2021. Including encumbrances of \$28.9 thousand in this category results in spending equal to 69.23% of budget. 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 July 31 was \$3.5 thousand and represents 75.29% 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	\$3,510	\$1,155
GRAND TOTAL	\$4,665	\$3,510	\$1,155

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 \$1.35 million, which would equate to a reserve ratio equal to 114.06% 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
JULY 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	72,474	115,471	42,997	62.76%	67,100	92,631	25,531	72.44%	5,374	8.01%
	Total Taxes	\$ 72,474	\$ 115,471	\$ 42,997	62.76%	\$ 67,100	\$ 92,631	\$ 25,531	72.44%	\$ 5,374	8.01%
Intergovernmental	State-Shared Revenues	\$ 139	\$ 500	\$ 361	27.72%	\$ 0	\$ 500	\$ 500	0.07%	\$ 138	38394.44%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 139	\$ 500	\$ 361	27.72%	\$ 0	\$ 500	\$ 500	0.07%	\$ 138	38394.44%
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	\$ 8,422	\$ 11,400	\$ 2,978	73.88%	\$ 6,361	\$ 14,250	\$ 7,889	44.64%	\$ 2,061	32.41%
	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	49,053	49,100	47	99.90%	512	-	(512)	100.00%	48,541	9479.50%
	Total Other Sources	\$ 57,475	\$ 60,500	\$ 3,025	95.00%	\$ 6,873	\$ 14,250	\$ 7,377	48.23%	\$ 50,602	736.26%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 130,087	\$ 176,471	\$ 46,384	73.72%	\$ 73,973	\$ 107,381	\$ 33,408	68.89%	\$ 56,114	75.86%
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	\$ 130,087	\$ 176,471	\$ 46,384	73.72%	\$ 73,973	\$ 107,381	\$ 33,408	68.89%	\$ 56,114	75.86%

		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	16,062	65,000	48,938	75.29%	28,938	20,000	30.77%	-	16,062	100.00%
	General Operating	3,510	4,665	1,155	24.76%	-	1,155	24.76%	3,529	(19)	-0.53%
	Capital Outlay	764,735	1,113,158	348,424	31.30%	223,424	125,000	11.23%	82,455	682,280	827.46%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 784,306	\$ 1,182,823	\$ 398,517	33.69%	\$ 252,362	\$ 146,155	12.36%	\$ 85,984	\$ 698,323	812.16%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 784,306	\$ 1,182,823	\$ 398,517	33.69%	\$ 252,362	\$ 146,155	12.36%	\$ 85,984	\$ 698,323	812.16%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,701,308	\$ 1,349,175			\$ 1,448,946			\$ 1,438,933	\$ 262,376	18.23%
			114.06%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
THROUGH JULY 31, 2022

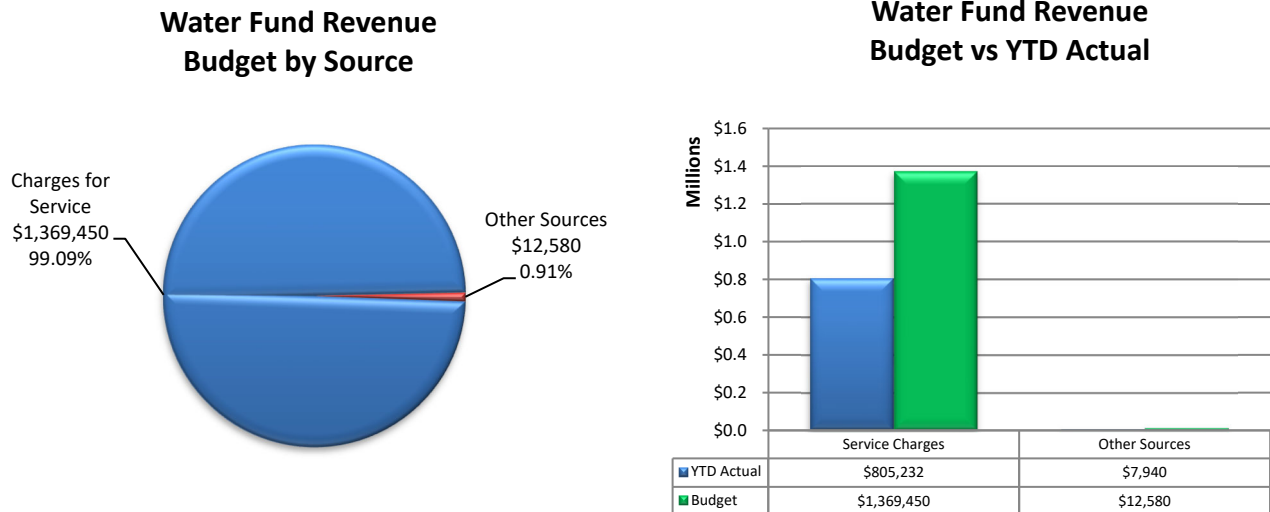
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 130,087.36	\$ 176,471.00	\$ 46,383.64	\$ 122,958.00	\$ 53,513.00
Taxes	\$ 72,473.90	\$ 115,471.00	\$ 42,997.10	\$ 111,058.00	\$ 4,413.00
Income Taxes	\$ 72,473.90	\$ 115,471.00	\$ 42,997.10	\$ 111,058.00	\$ 4,413.00
Intergovernmental	\$ 138.58	\$ 500.00	\$ 361.42	\$ 500.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 138.58	\$ 500.00	\$ 361.42	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 57,474.88	\$ 60,500.00	\$ 3,025.12	\$ 11,400.00	\$ 49,100.00
Investment Income	\$ 8,422.08	\$ 11,400.00	\$ 2,977.92	\$ 11,400.00	\$ -
Other Miscellaneous Revenue	\$ 49,052.80	\$ 49,100.00	\$ 47.20	\$ -	\$ 49,100.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 130,087.36	\$ 176,471.00	\$ 46,383.64	\$ 122,958.00	\$ 53,513.00

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JULY 31, 2022

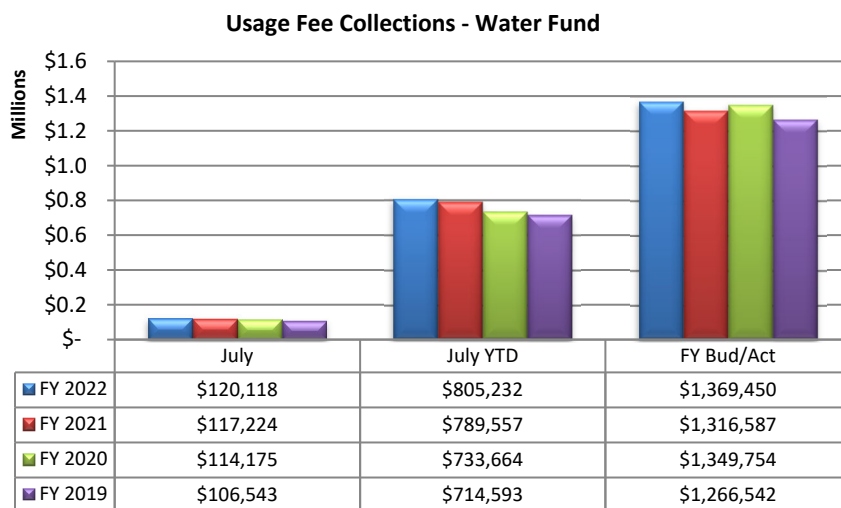
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 784,306.44	\$ 252,361.93	\$ 1,182,823.47	\$ 146,155.10	\$ 169,665.00	\$ 1,013,158.47	\$ -
General Government	\$ 16,061.96	\$ 28,938.04	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	\$ -
Contractual Services	\$ 16,061.96	\$ 28,938.04	\$ 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	\$ 3,509.90	\$ -	\$ 4,665.00	\$ 1,155.10	\$ 4,665.00	\$ -	\$ -
General Operating	\$ 3,509.90	\$ -	\$ 4,665.00	\$ 1,155.10	\$ 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	\$ 784,306.44	\$ 252,361.93	\$ 1,182,823.47	\$ 146,155.10	\$ 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 \$1.38 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$813.2 thousand, which represents 58.84% of budget. The total revenue amount is up by \$18.9 thousand (2.39%) when compared to the same seven-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 \$805.2 thousand, or 58.80% of budget.



In comparison, collections for the same seven-month period in 2021 were \$789.6 and were about 59.97% of full-year collections. The rate in 2020 was 54.36%. The 2022 collections amount to date represents an increase of \$15.7 thousand (1.99%) in 2022 over collections in 2021.

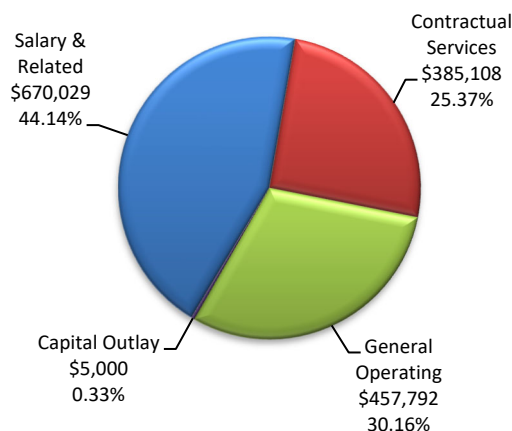
The other category, Other Sources has a 2022 budget of \$12.6 thousand. These revenues vary widely in nature

and are relatively insignificant to the total. To date, the city has received \$7.9 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

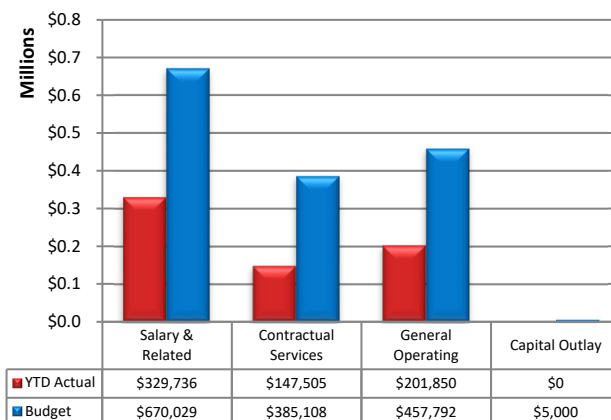
Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2022 of approximately \$1.52 million. Total spending through July 31 was approximately \$679.1 thousand, or 44.74% of budget. Including encumbrances (e.g., purchase orders) of \$409.0 thousand in the total results in total committed spending equal to 71.68% of budget. Compared to the same seven-month period in 2021 (and

excluding transfers), the total is down by \$13.7 thousand (1.98%) 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 44.14% of the fund's budget. Spending through July 31 was \$329.7 thousand and is equal to 49.21% of budget. The positive budget variance (\$61.1 thousand below budget) is the result of reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$9.6 thousand (2.82%) from the level in 2021 and is the result of the open position and HRA funding.

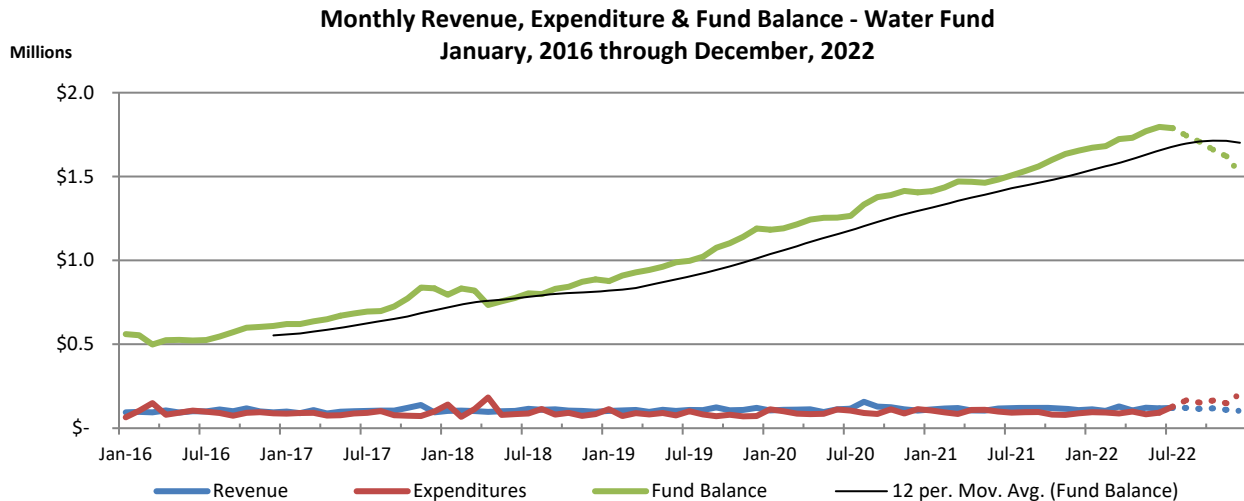
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of \$457.8 thousand, or 30.16% of the fund budget. Spending through July 31 was \$201.9 thousand, or 44.09% of budget. Including encumbrances of \$196.4 thousand in the calculation results in a total spending commitment of \$398.2 thousand, or 86.99% 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 \$6.9 thousand (3.55%) when compared to the same seven-month period in 2021 and is due to increased purchase/maintenance of equipment (up \$8.3 thousand) and increased utility usage (up \$5.5 thousand); partially offset by reduced spending on supplies/materials (down \$6.8 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

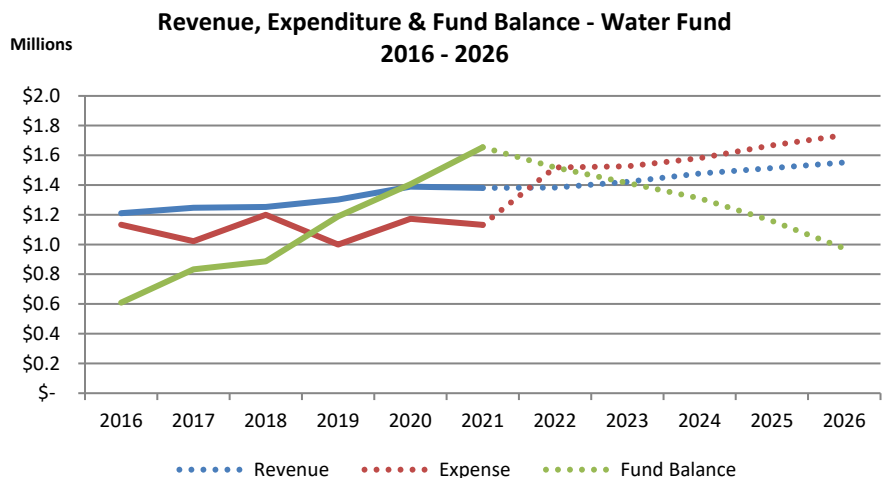
resources to pay future expenses?).

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 100.03% 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 by \$135.9 thousand (8.21%) to \$973.6 thousand at the end of FY 2026 (see chart above) which would equal a reserve ratio of 56.07%. This chart has been updated with the approved 2022 budget data through 2026.

CITY OF PATASKALA, OHIO
JULY 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	805,232	1,369,450	564,218	58.80%	789,557	1,316,587	527,030	59.97%	15,674	1.99%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 805,232	\$ 1,369,450	\$ 564,218	58.80%	\$ 789,557	\$ 1,316,587	\$ 527,030	59.97%	\$ 15,674	1.99%
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	\$ 6,129	\$ 7,580	\$ 1,451	80.85%	\$ 4,276	\$ 10,910	\$ 6,634	39.19%	\$ 1,853	43.34%
	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	1,812	5,000	3,188	36.23%	393	10,000	9,607	3.93%	1,418	360.62%
	Total Other Sources	\$ 7,940	\$ 12,580	\$ 4,640	63.12%	\$ 4,669	\$ 20,910	\$ 16,241	22.33%	\$ 3,271	70.06%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 813,172	\$ 1,382,030	\$ 568,858	58.84%	\$ 794,226	\$ 1,337,497	\$ 543,271	59.38%	\$ 18,946	2.39%
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	\$ 813,172	\$ 1,382,030	\$ 568,858	58.84%	\$ 794,226	\$ 1,337,497	\$ 543,271	59.38%	\$ 18,946	2.39%

		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	\$ 329,736	\$ 670,029	\$ 340,293	50.79%	\$ 68,857	\$ 271,436	40.51%	\$ 339,291	\$ (9,555)	-2.82%
	Contractual Services	147,505	385,108	237,603	61.70%	143,755	93,848	24.37%	155,163	(7,658)	-4.94%
	General Operating	201,850	457,792	255,942	55.91%	196,366	59,575	13.01%	194,925	6,925	3.55%
	Capital Outlay	-	5,000	5,000	-100.00%	-	5,000	100.00%	3,403	(3,403)	-100.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 679,091	\$ 1,517,929	\$ 838,838	55.26%	\$ 408,978	\$ 429,859	28.32%	\$ 692,782	\$ (13,690)	-1.98%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 679,091	\$ 1,517,929	\$ 838,838	55.26%	\$ 408,978	\$ 429,859	28.32%	\$ 692,782	\$ (13,690)	-1.98%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,788,361	\$ 1,518,381			\$ 1,379,383			\$ 1,506,869	\$ 281,492	18.68%
			100.03%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
THROUGH JULY 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 813,172.01	\$ 1,382,030.00	\$ 568,857.99	\$ 1,386,430.00	\$ (4,400.00)
Charges for Service	\$ 805,231.57	\$ 1,369,450.00	\$ 564,218.43	\$ 1,368,850.00	\$ 600.00
Utility	\$ 805,231.57	\$ 1,369,450.00	\$ 564,218.43	\$ 1,368,850.00	\$ 600.00
Miscellaneous Revenue	\$ 7,940.44	\$ 12,580.00	\$ 4,639.56	\$ 17,580.00	\$ (5,000.00)
Investment Income	\$ 6,128.73	\$ 7,580.00	\$ 1,451.27	\$ 7,580.00	\$ -
Other Miscellaneous Revenue	\$ 1,811.71	\$ 5,000.00	\$ 3,188.29	\$ 10,000.00	\$ (5,000.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 813,172.01	\$ 1,382,030.00	\$ 568,857.99	\$ 1,386,430.00	\$ (4,400.00)

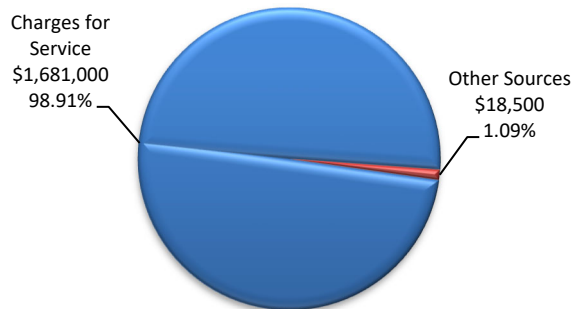
CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JULY 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 679,091.26	\$ 408,978.41	\$ 1,517,928.79	\$ 429,859.12	\$ 1,468,487.00	\$ 49,441.79	\$ -
General Government	\$ 89,947.54	\$ 38,407.60	\$ 225,201.38	\$ 96,846.24	\$ 217,695.00	\$ 7,506.38	\$ -
Salary & Related	\$ 45,078.01	\$ 10,947.10	\$ 95,115.13	\$ 39,090.02	\$ 105,080.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 44,869.53	\$ 27,140.50	\$ 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	\$ 17,597.50	\$ 19,902.50	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 17,597.50	\$ 19,902.50	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Finance	\$ 46,627.06	\$ 9,175.06	\$ 91,711.76	\$ 35,909.64	\$ 90,206.00	\$ 1,505.76	\$ -
Salary & Related	\$ 36,443.69	\$ 3,802.71	\$ 67,724.23	\$ 27,477.83	\$ 67,474.00	\$ 250.23	\$ -
Contractual Services	\$ 8,874.43	\$ 4,426.70	\$ 20,982.34	\$ 7,681.21	\$ 19,792.00	\$ 1,190.34	\$ -
General Operating	\$ 1,308.94	\$ 945.65	\$ 3,005.19	\$ 750.60	\$ 2,940.00	\$ 65.19	\$ -
Water Utility	\$ 524,919.16	\$ 341,493.25	\$ 1,151,015.65	\$ 284,603.24	\$ 1,113,086.00	\$ 37,929.65	\$ -
Salary & Related	\$ 248,214.30	\$ 54,106.97	\$ 507,189.15	\$ 204,867.88	\$ 504,869.00	\$ 2,320.15	\$ -
Contractual Services	\$ 76,163.40	\$ 92,285.53	\$ 186,859.59	\$ 18,410.66	\$ 169,650.00	\$ 17,209.59	\$ -
General Operating	\$ 200,541.46	\$ 195,100.75	\$ 451,966.91	\$ 56,324.70	\$ 433,567.00	\$ 18,399.91	\$ -
Capital Outlay	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 679,091.26	\$ 408,978.41	\$ 1,517,928.79	\$ 429,859.12	\$ 1,468,487.00	\$ 49,441.79	\$ -

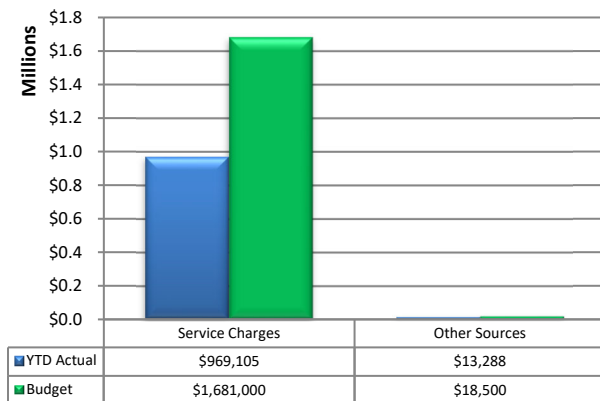
Sewer Operations Fund (651)

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 \$1.70 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$982.4 thousand, which represents 57.80% of budget. The total is up by \$51.2 thousand (5.50%) from the same seven-month period in 2021.

**Sewer Fund Revenue
Budget by Source**

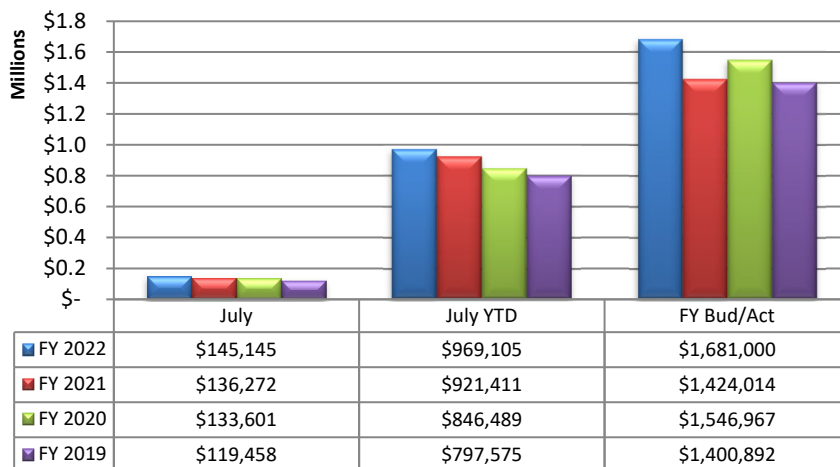


**Sewer Fund Revenue
Budget vs YTD Actual**



Charges for service represent the primary revenue category in this fund and have a 2022 budget of approximately \$1.68 million (98.91% of budget). Year to-date revenues credited to the fund are

Usage Fee Collections - Sewer Fund



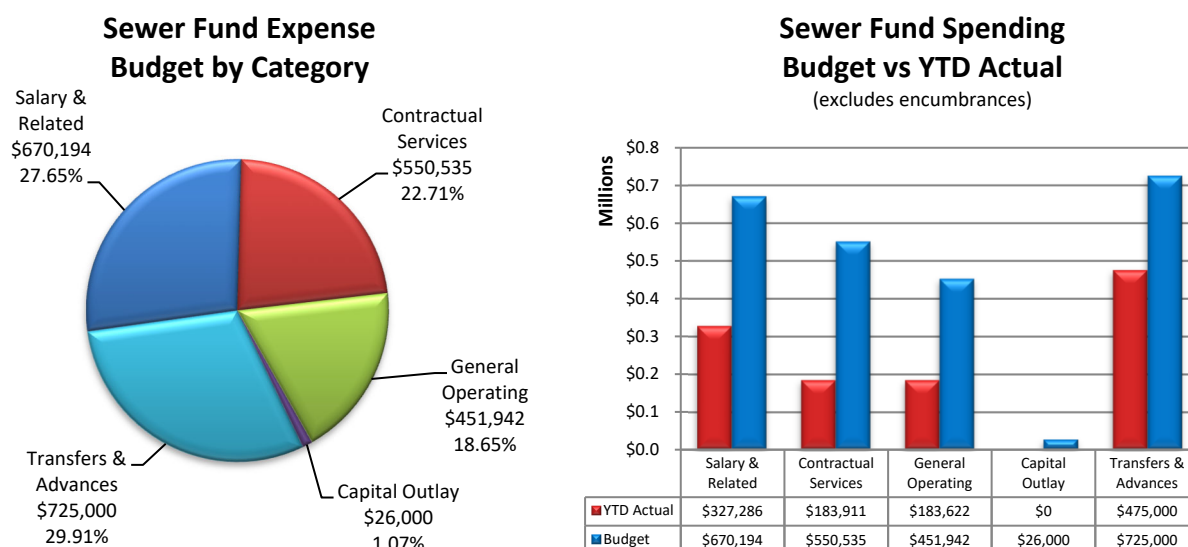
approximately \$969.1 thousand, or 57.65% of budget. In comparison, collections for the same seven-month period in 2021 were \$921.4 thousand, an increase of \$47.7 thousand (5.18%) in 2022 over 2021 collections.

The other revenue category, Other Sources, has a 2022 budget of \$18.5 thousand. These revenues can vary widely and are not material to

the total. To date, the city has received \$13.3 thousand, which is \$3.6 thousand (36.50%) higher 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 \$2.42 million. Total spending through July 31 was approximately \$1.17 million, or 48.27% 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 40.90% of budget.

Including encumbrances (e.g., purchase orders) of \$416.5 thousand in the total results in total committed spending equal to 65.43% of budget. Compared to the same seven-month period in 2021 (and excluding transfers), the total is down by \$38.9 thousand (5.29%) and is due primarily to decreased spending in the Salary & Related, Contractual Services and Capital Outlay budget categories; partially offset by increased spending in the General Operating budget category.



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 27.65% of the total fund budget. Spending through July 31 was \$327.3 thousand, or 48.83% of budget. The positive budget variance (\$63.6 thousand below budget) is primarily the result of the reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$6.6 thousand (1.98%) from the level in 2021 and is primarily the result of employee HRA funding.

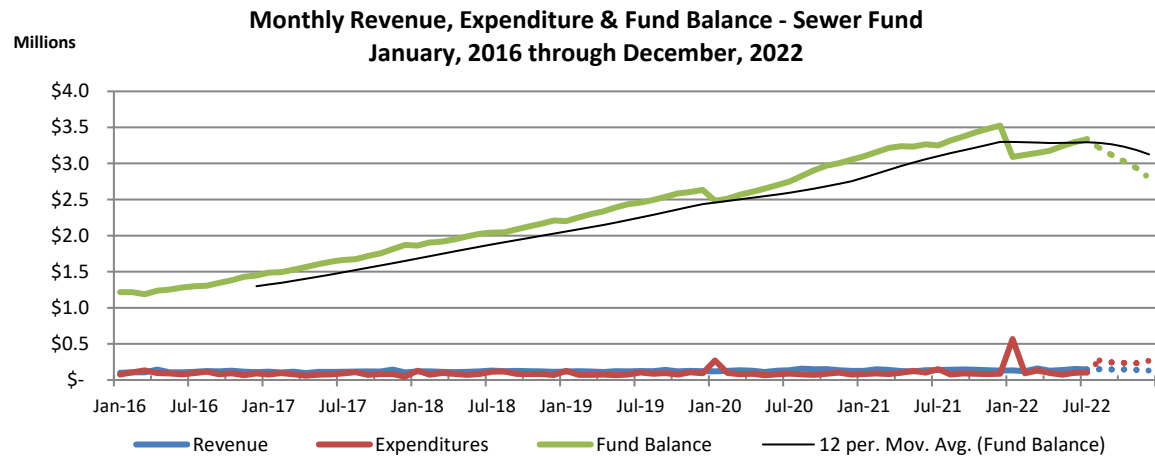
Contractual Services is the next major expense category in the Sewer fund. The 2022 budget in this category is \$550.5 thousand (22.71% of budget) and provides for non-employee personal services. Spending through July 31 is \$183.9 thousand (33.41% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 72.75% 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 \$451.9 thousand, or 18.65% of the fund budget. Spending through July 31 was \$183.6 thousand, or 40.63% of budget. Including encumbrances (e.g., purchase orders) of \$110.1 thousand in the total results in a spending ratio of 64.99% 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 seven-month period in 2021, spending in this category is up by \$84.8 thousand, or 85.85%.

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?).

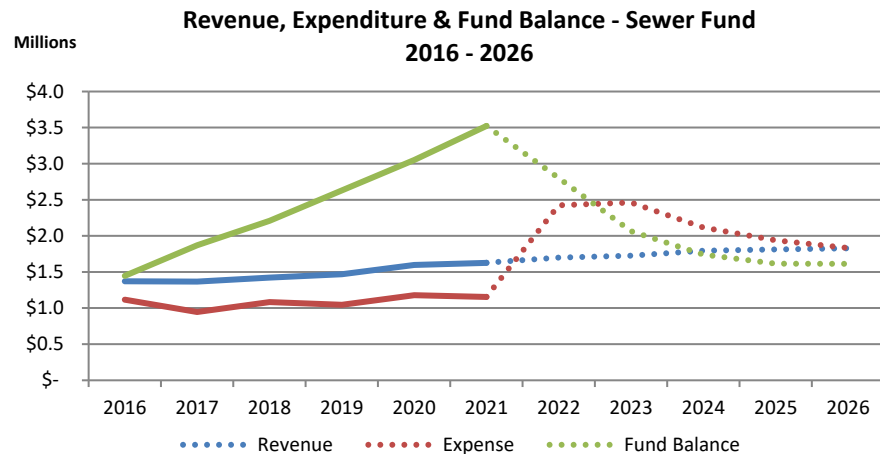


The chart above plots revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed 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 is projected to decline by \$724.2 thousand (20.55%) to a year-end fund balance of \$2.80 million, which equates to a reserve ratio equal to 115.53% 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 \$1.61 million, or a ratio of 88.05%. This chart has been updated with the approved 2022 budget data through 2026.

CITY OF PATASKALA, OHIO
JULY 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	969,105	1,681,000	711,895	57.65%	921,411	1,424,014	502,603	64.71%	47,694	5.18%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 969,105	\$ 1,681,000	\$ 711,895	57.65%	\$ 921,411	\$ 1,424,014	\$ 502,603	64.71%	\$ 47,694	5.18%
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	\$ 11,476	\$ 16,000	\$ 4,524	71.73%	\$ 9,391	\$ 29,250	\$ 19,859	32.11%	\$ 2,085	22.20%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	1,812	2,500	688	72.47%	343	12,500	12,157	2.75%	1,468	427.70%
	Total Other Sources	\$ 13,288	\$ 18,500	\$ 5,212	71.83%	\$ 9,735	\$ 41,750	\$ 32,015	23.32%	\$ 3,553	36.50%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 982,393	\$ 1,699,500	\$ 717,107	57.80%	\$ 931,146	\$ 1,465,764	\$ 534,618	63.53%	\$ 51,247	5.50%
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	\$ 982,393	\$ 1,699,500	\$ 717,107	57.80%	\$ 931,146	\$ 1,465,764	\$ 534,618	63.53%	\$ 51,247	5.50%

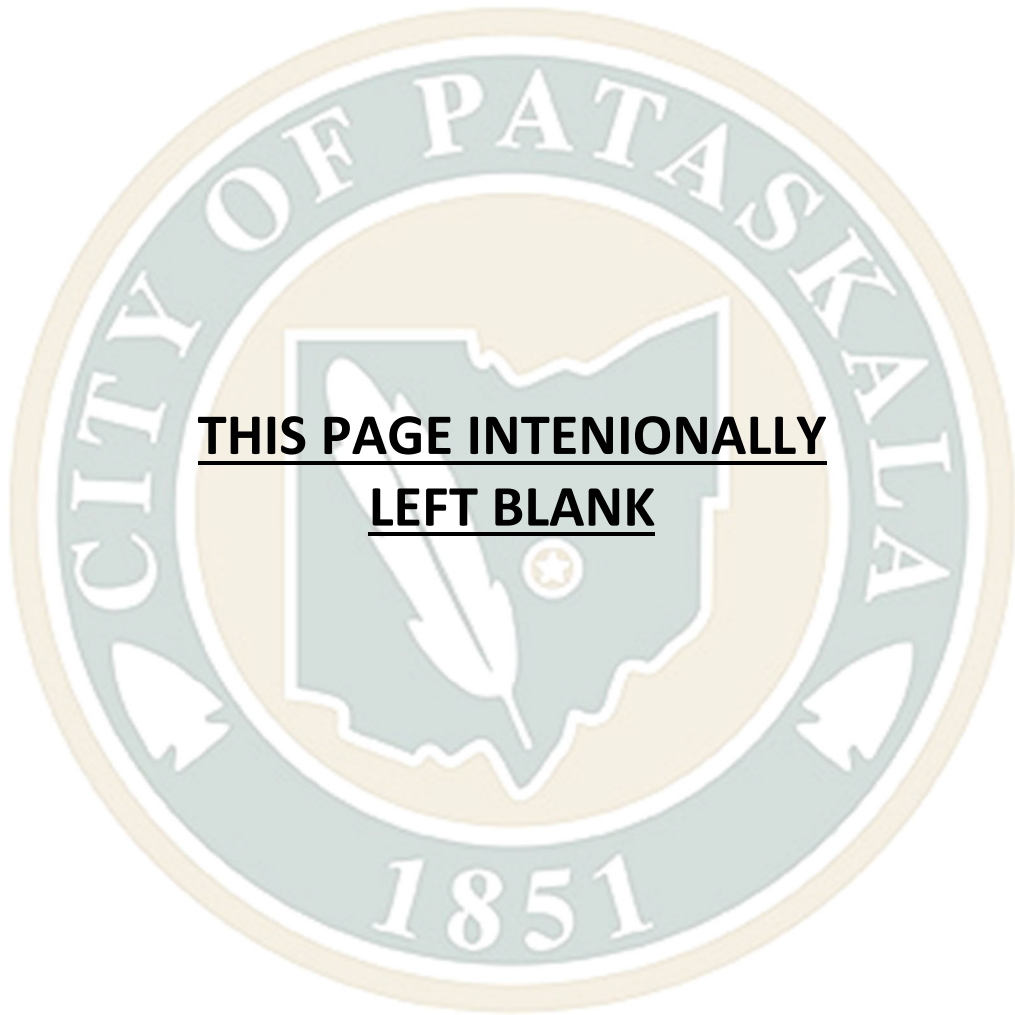
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 327,286	\$ 670,194	\$ 342,908	51.17%	\$ 70,859	\$ 272,049	40.59%	\$ 333,895	\$ (6,609)	-1.98%
	Contractual Services	183,911	550,535	366,624	66.59%	216,601	150,023	27.25%	269,800	(85,889)	-31.83%
	General Operating	183,622	451,942	268,320	59.37%	110,084	158,237	35.01%	98,801	84,821	85.85%
	Capital Outlay	-	26,000	26,000	-100.00%	19,000	7,000	26.92%	31,159	(31,159)	-100.00%
	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	\$ 1,169,819	\$ 2,423,671	\$ 1,253,852	51.73%	\$ 416,543	\$ 837,309	34.55%	\$ 733,654	\$ 436,165	59.45%
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	\$ 694,819	\$ 1,698,671	\$ 1,003,852	59.10%	\$ 416,543	\$ 587,309	34.57%	\$ 733,654	\$ (38,835)	-5.29%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,336,740	\$ 2,799,995			\$ 2,920,196			\$ 3,249,772	\$ 86,968	2.68%
			115.53%								

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JULY 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 1,169,819.04	\$ 416,543.19	\$ 2,423,670.90	\$ 837,308.67	\$ 2,326,506.00	\$ 97,164.90	\$ -
General Government	\$ 83,926.52	\$ 38,397.59	\$ 228,681.38	\$ 106,357.27	\$ 222,695.00	\$ 5,986.38	\$ -
Salary & Related	\$ 44,773.10	\$ 10,947.10	\$ 95,115.13	\$ 39,394.93	\$ 105,080.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 39,153.42	\$ 27,130.49	\$ 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	\$ 17,597.50	\$ 19,902.50	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 17,597.50	\$ 19,902.50	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Finance	\$ 47,139.53	\$ 9,392.44	\$ 93,635.78	\$ 37,103.81	\$ 92,130.00	\$ 1,505.78	\$ -
Salary & Related	\$ 36,443.22	\$ 3,802.71	\$ 67,724.23	\$ 27,478.30	\$ 67,474.00	\$ 250.23	\$ -
Contractual Services	\$ 10,156.77	\$ 4,644.07	\$ 22,906.35	\$ 8,105.51	\$ 21,716.00	\$ 1,190.35	\$ -
General Operating	\$ 539.54	\$ 945.66	\$ 3,005.20	\$ 1,520.00	\$ 2,940.00	\$ 65.20	\$ -
Sewer Utility	\$ 546,155.49	\$ 348,850.66	\$ 1,326,353.74	\$ 431,347.59	\$ 1,239,181.00	\$ 87,172.74	\$ -
Salary & Related	\$ 246,069.40	\$ 56,109.07	\$ 507,354.15	\$ 205,175.68	\$ 504,869.00	\$ 2,485.15	\$ -
Contractual Services	\$ 117,003.30	\$ 164,923.68	\$ 356,882.30	\$ 74,955.32	\$ 328,150.00	\$ 28,732.30	\$ -
General Operating	\$ 183,082.79	\$ 108,817.91	\$ 436,117.29	\$ 144,216.59	\$ 380,162.00	\$ 55,955.29	\$ -
Capital Outlay	\$ -	\$ 19,000.00	\$ 26,000.00	\$ 7,000.00	\$ 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	\$ 1,169,819.04	\$ 416,543.19	\$ 2,423,670.90	\$ 837,308.67	\$ 2,326,506.00	\$ 97,164.90	\$ -

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
THROUGH JULY 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 982,393.22	\$ 1,699,500.00	\$ 717,106.78	\$ 1,709,250.00	\$ (9,750.00)
Charges for Service	\$ 969,105.09	\$ 1,681,000.00	\$ 711,894.91	\$ 1,681,000.00	\$ -
Utility	\$ 969,105.09	\$ 1,681,000.00	\$ 711,894.91	\$ 1,681,000.00	\$ -
Miscellaneous Revenue	\$ 13,288.13	\$ 18,500.00	\$ 5,211.87	\$ 28,250.00	\$ (9,750.00)
Investment Income	\$ 11,476.42	\$ 16,000.00	\$ 4,523.58	\$ 15,750.00	\$ 250.00
Other Miscellaneous Revenue	\$ 1,811.71	\$ 2,500.00	\$ 688.29	\$ 12,500.00	\$ (10,000.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 982,393.22	\$ 1,699,500.00	\$ 717,106.78	\$ 1,709,250.00	\$ (9,750.00)



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**CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF JULY 31, 2022**

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

Certificates of Deposit

Bank CD	\$ 9,647,059.37	\$ 10,235,695.96	\$ (588,636.59)	1.126%
Non-Bank CD	1,201,076.83	1,226,848.19	(25,771.36)	2.042%
Total Certificates of Deposit	\$ 10,848,136.20	\$ 11,462,544.15	\$ (614,407.95)	1.224%

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	465,529.50	494,044.50	(28,515.00)	0.000%
FFCB	-	-	-	0.000%
Total GSE	\$ 465,529.50	\$ 494,044.50	\$ (28,515.00)	0.000%

Other Investments:

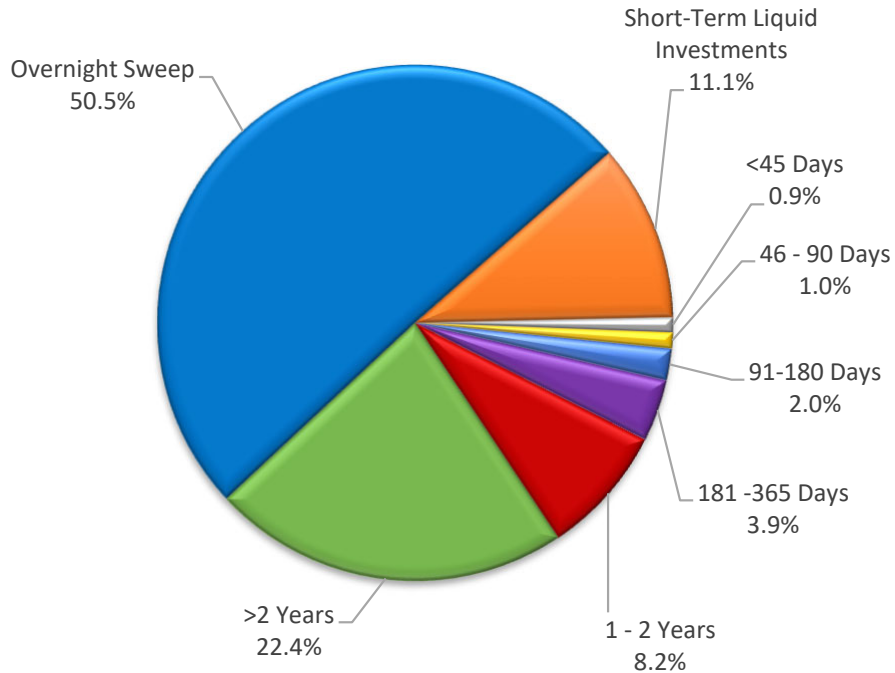
Park National Bank Sweep	\$ 15,005,057.58	\$ 15,005,057.58	\$ -	0.051%
STAR Ohio	3,283,272.46	3,283,272.46	-	1.630%
Raymond James Money Market	14,158.53	14,158.53	-	0.010%
Total Other	\$ 18,302,488.57	\$ 18,302,488.57	\$ -	0.335%
Total Investment Portfolio	\$ 29,616,154.27	\$ 30,259,077.22	\$ (642,922.95)	0.666%

Investments by Institution:

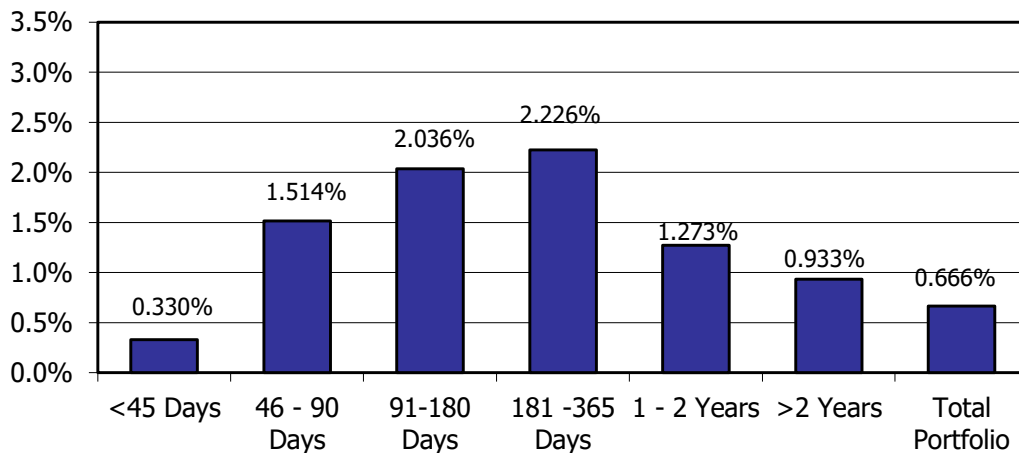
STAR Ohio	\$ 3,283,272.46	\$ 3,283,272.46	\$ -
Park National Bank	15,005,057.58	15,005,057.58	-
Raymond James	11,327,824.23	11,970,747.18	(642,922.95)
Total Investment Portfolio	\$ 29,616,154.27	\$ 30,259,077.22	\$ (642,922.95)

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended July 31, 2022

Investment Maturity Composition



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



City of Pataskala Account Summary

Brokerage

Account No. [REDACTED] Closing Value \$11,327,824.23



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

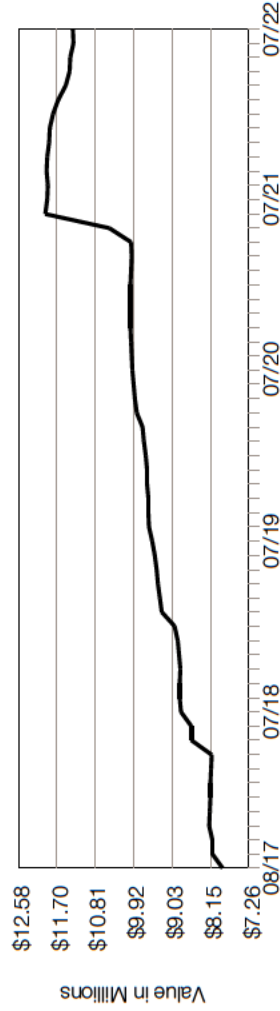
	This Statement	Year to Date
Beginning Balance	\$ 11,324,571.51	\$ 11,859,728.80
Deposits	\$ 0.00	\$ 0.00
Income	\$ 8,330.72	\$ 78,582.35
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ (5,078.00)	\$ (610,486.92)
Ending Balance	\$ 11,327,824.23	\$ 11,327,824.23

Dollar-Weighted Performance

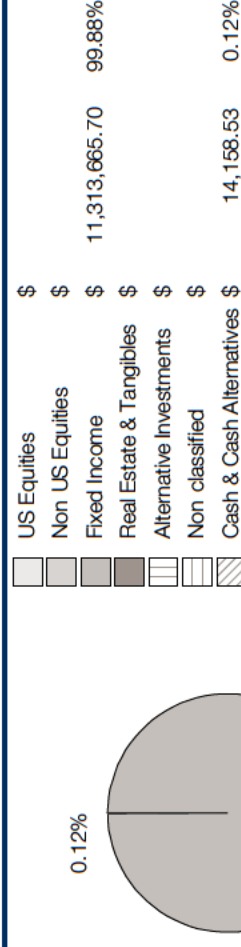
See Understanding Your Statement for important information about these calculations.

	YTD	2021	2020
Performance Inception 08/23/13	(4.43)%	(1.16)%	3.76%

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		\$10,084.44	0.10%	\$14.15
US Bank National Association		\$2,515.41		
PNC Bank N.A.		\$1,558.68		

Raymond James Bank Deposit Program Total

\$14,158.53 \$14.15

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, Tristate Capital Bank, 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, HSBC Bank USA NA, INTRUST Bank NA, Metro City Bank and Forbright Bank

Participating banks recently added: UBS Bank USA 08/01/2022; Valley National Bank 04/01/2022; CIBC Bank USA 04/01/2022; Israel Discount Bank of New York 04/01/2022

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

Estimated Income Yield for RUBDP was calculated as of 07/25/2022.

Cash & Cash Alternatives Total

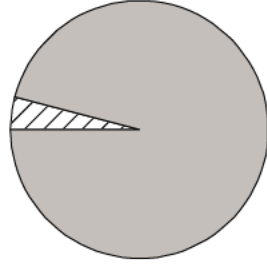
\$14,158.53 \$14.15



Fixed Income ❖

Credit Quality Analysis

Lowest Available *	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 465,529.50	4.11%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 10,848,136.20	95.89%
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	\$ 2,318,017.71	20.49%
1 to < 3 yrs	\$ 4,941,963.79	43.68%
3 to < 7 yrs	\$ 4,053,684.20	35.83%
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 10/28/2022 @ 100.000 (3130AKRN8)	\$245,000.00	\$1,592.50	05/26/2021	\$93.260	\$228,487.00	\$8.85	\$244,044.50 \$(15,557.50)	\$244,044.50 \$(15,557.50)

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 08/27/2022 @ 100.000 (3130AML42)	\$250,000.00	\$1,500.00	05/26/2021	\$94.817	\$237,042.50	\$262.50	\$250,000.00 \$(12,957.50)	\$250,000.00 \$(12,957.50)
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			\$465,529.50	\$271.35	\$494,044.50 \$(28,515.00)	\$494,044.50 \$(28,515.00)

^ 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	\$99.935	\$144,905.75	\$977.46	\$145,000.00 \$(94.25)	\$145,000.00 \$(94.25)
Ratings Information: Not Rated								
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 12/09/22 3.0500% DUE 06/09/2026 Callable 12/09/2022 @ 100.000 (02007GSK0)	\$100,000.00	\$3,050.00	06/07/2022	\$98.417	\$98,417.00	\$426.16	\$100,000.00 \$(1,583.00)	\$100,000.00 \$(1,583.00)
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)
AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4) Ratings Information: Not Rated	\$130,000.00	\$2,405.00	12/17/2019	\$99.745	\$129,668.50	\$65.89	\$130,000.00 \$(331.50)	\$130,000.00 \$(331.50) ^A
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	\$95.226	\$233,303.70	\$1,186.07	\$245,000.00 \$(11,696.30)	\$245,000.00 \$(11,696.30) ^A
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 07/29/22 .5500% DUE 07/29/2024 Callable 07/29/2022 @ 100.000 (05600XAN0) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	08/03/2020	\$94.590	\$231,745.50		\$244,999.76 \$(13,254.26)	\$244,999.76 \$(13,254.26) ^A
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	\$97.107	\$48,553.50	\$65.34	\$50,000.00 \$(1,446.50)	\$50,000.00 \$(1,446.50) ^A
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	\$94.510	\$231,549.50	\$130.89	\$245,000.00 \$(13,450.50)	\$245,000.00 \$(13,450.50) ^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)
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	\$99.909	\$220,277.05	\$110.75	\$245,000.00 \$(24,722.95)	^A \$245,000.00 \$(24,722.95)
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	\$93.291	\$228,562.95	\$100.68	\$245,000.00 \$(16,437.05)	^A \$245,000.00 \$(16,437.05)
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/14/22 .9500% DUE 04/14/2026 Callable 08/14/2022 @ 100.000 (066519QV4) Ratings Information: Not Rated	\$245,000.00	\$2,327.50	04/12/2021	\$91.189	\$223,413.05	\$102.03	\$245,000.00 \$(21,586.95)	^A \$245,000.00 \$(21,586.95)
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	\$94.530	\$231,598.50	\$1,842.53	\$245,000.00 \$(13,401.50)	^A \$245,000.00 \$(13,401.50)
BELMONT 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	\$100.063	\$245,154.35	\$2,593.64	\$245,000.00 \$154.35	^A \$245,000.00 \$154.35
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	\$90.755	\$222,349.75	\$81.22	\$245,000.00 \$(22,650.25)	^A \$245,000.00 \$(22,650.25)



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)
CAPITAL ONE BANK, NA MCLEAN, VA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1500% DUE 06/08/2027 (14042RRV5) Ratings Information: Not Rated	\$45,000.00	\$1,417.50	06/06/2022	\$98.254	\$44,214.30	\$201.95	\$45,000.00 \$(785.70)	\$45,000.00 \$(785.70) ^A
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	\$93.501	\$98,176.05	\$782.47	\$105,000.00 \$(6,823.95)	\$105,000.00 \$(6,823.95) ^A
CAPITAL ONE BANK (USA) NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1500% DUE 06/08/2027 (14042TQQ4) Ratings Information: Not Rated	\$140,000.00	\$4,410.00	06/06/2022	\$98.254	\$137,555.60	\$628.27	\$140,000.00 \$(2,444.40)	\$140,000.00 \$(2,444.40) ^A
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	\$99.294	\$49,647.00	\$57.53	\$50,000.00 \$(353.00)	\$50,000.00 \$(353.00) ^A
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	\$99.851	\$37,943.38	\$94.74	\$40,905.57 \$(2,962.19)	\$39,330.75 \$(1,387.37)
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	\$100.269	\$21,056.49	\$158.05	\$22,085.87 \$(1,029.38)	\$21,117.36 \$(60.87)



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)
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	\$100.289	\$100,289.00	\$195.62	\$106,082.70 \$(5,793.70)	\$102,362.66 \$(2,073.66)
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/04/22 3500% DUE 09/04/2024 Callable 08/04/2022 @ 100.000 (20056QTY9) Ratings Information: Not Rated	\$100,000.00	\$350.00	08/25/2020	\$93.905	\$93,905.00	\$24.93	\$100,000.00 \$(6,095.00)	\$100,000.00 ^A \$(6,095.00)
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	\$100.009	\$59,005.31	\$761.67	\$62,415.11 \$(3,409.80)	\$60,094.83 \$(1,089.52)
CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6) Ratings Information: Not Rated	\$200,000.00	\$1,100.00	08/20/2021	\$90.152	\$180,304.00	\$90.41	\$200,000.00 \$(19,696.00)	\$200,000.00 ^A \$(19,696.00)
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	\$100.019	\$250,047.50	\$3,267.12	\$249,858.00 \$189.50	\$249,858.00 ^A \$189.50
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	\$99.382	\$243,485.90	\$265.81	\$247,048.10 \$(3,562.20)	\$245,426.03 \$(1,940.13)

† Ratings Information: Not Rated

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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)
ENTERPRISE BANK ALLISON PARK, PA 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	\$99.976	\$244,941.20	\$302.72	\$245,000.00 \$(58.80)	\$245,000.00 \$(58.80)
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	\$99.316	\$218,824.20	\$47.99	\$245,000.00 \$(26,175.80)	\$245,000.00 \$(26,175.80)
FARMERS & MRRCH 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	\$99.336	\$89,336.00	\$12.33	\$100,000.00 \$(10,664.00)	\$100,000.00 \$(10,664.00)
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	\$99.181	\$218,493.45	\$63.77	\$245,000.00 \$(26,506.55)	\$245,000.00 \$(26,506.55)
FIRST BK HIGHLAND PARK HIGHLAND PARK, IL 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	\$99.999	\$32,999.67	\$354.05	\$33,064.42 \$(64.75)	\$33,000.15 \$(0.48)



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 CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/30/22 .4000% DUE 09/30/2025 Callable 07/30/2022 @ 100.000 (319461DB2) Ratings Information: Not Rated	\$245,000.00	\$980.00	09/23/2020	\$90.831	\$222,535.95	\$80.55	\$245,000.00 \$(22,464.05)	\$245,000.00 \$(22,464.05)
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	\$95.156	\$95,156.00	\$47.67	\$100,000.00 \$(4,844.00)	\$100,000.00 \$(4,844.00)
FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/25/22 .3500% DUE 09/25/2024 Callable 08/25/2022 @ 100.000 (32110YQR9) Ratings Information: Not Rated	\$245,000.00	\$857.50	09/23/2020	\$93.731	\$229,640.95	\$11.75	\$245,000.00 \$(15,359.05)	\$245,000.00 \$(15,359.05)
FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/15/22 .6500% DUE 07/15/2025 Callable 08/15/2022 @ 100.000 (335857CB2) Ratings Information: Not Rated	\$100,000.00	\$650.00	06/29/2020	\$92.134	\$92,134.00	\$26.71	\$100,000.00 \$(7,866.00)	\$100,000.00 \$(7,866.00)
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	\$96.511	\$236,451.95	\$1,069.27	\$245,000.00 \$(8,548.05)	\$245,000.00 \$(8,548.05)



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)
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	\$92.927	\$227,671.15	\$332.93	\$245,000.00 \$(17,328.85)	\$245,000.00 \$(17,328.85)
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	\$88.780	\$217,511.00	\$63.43	\$245,000.00 \$(27,489.00)	\$245,000.00 \$(27,489.00)
GOLDMAN SACHS BANK USA FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .24000% DUE 11/22/2022 (38148PTE7) Ratings Information: Not Rated	\$250,000.00	\$6,000.00	02/12/2018	\$99.989	\$249,972.50	\$1,134.25	\$248,220.00 \$1,752.50	\$248,220.00 \$1,752.50
JONESBORO ST BANK JONESBORO, LA FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/29/22 .8000% DUE 05/29/2025 Callable 07/29/2022 @ 100.000 (48040PGX7) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/27/2020	\$92.887	\$227,573.15		\$245,000.00 \$(17,426.85)	\$245,000.00 \$(17,426.85)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 10/31/22 .5500% DUE 10/30/2025 Callable 10/31/2022 @ 100.000 (48128UPT0) Ratings Information: Not Rated	\$155,000.00	\$852.50	10/28/2020	\$91.070	\$141,158.50	\$212.54	\$155,000.00 \$(13,841.50)	\$155,000.00 \$(13,841.50)



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)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 12/15/22 .4000% DUE 12/15/2025 Callable 12/15/2022 @ 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	\$91.196	\$86,636.20	\$46.85	\$95,000.00 \$(8,363.80)	^A \$95,000.00 \$(8,363.80)
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	\$99.667	\$89,700.30	\$40.68	\$90,000.00 \$(299.70)	^A \$90,000.00 \$(299.70)
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	\$99.810	\$154,705.50	\$152.88	\$155,000.00 \$(294.50)	^A \$155,000.00 \$(294.50)
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	\$98.229	\$127,697.70	\$185.92	\$130,000.00 \$(2,302.30)	^A \$130,000.00 \$(2,302.30)
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	\$97.519	\$112,146.85	\$150.76	\$115,000.00 \$(2,853.15)	^A \$115,000.00 \$(2,853.15)



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)
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	\$98.322	\$240,888.90	\$1,439.12	\$245,000.00 \$(4,111.10)	\$245,000.00 \$(4,111.10)
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	\$92.496	\$212,740.80	\$8.19	\$230,000.00 \$(17,259.20)	\$230,000.00 \$(17,259.20)
MERIDIAN BANK DEVON, PA FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/21/22 .6500% DUE 05/21/2026 Callable 08/21/2022 @ 100.000 (58958PJA3) Ratings Information: Not Rated	\$200,000.00	\$1,300.00	05/19/2021	\$89.873	\$179,746.00	\$32.05	\$200,000.00 \$(20,254.00)	\$200,000.00 \$(20,254.00)
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	\$99.742	\$19,948.40	\$277.42	\$21,178.31 \$(1,229.91)	\$20,475.47 \$(527.07)
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	\$96.919	\$24,229.75	\$121.54	\$25,295.00 \$(1,065.25)	\$25,147.39 \$(917.64)



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 1.7500% DUE 02/13/2023 (61690UTM2) Ratings Information: Not Rated	\$23,000.00	\$402.50	03/20/2020	\$99.525	\$22,890.75	\$184.16	\$23,122.02 \$(231.27)	\$23,023.27 \$(132.52)
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	\$95.215	\$114,258.00	\$570.74	\$120,000.00 \$(5,742.00)	\$120,000.00 ^A \$(5,742.00)
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	\$99.700	\$99,700.00	\$141.92	\$101,052.60 \$(1,352.60)	\$100,165.26 \$(465.26)
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	\$99.091	\$143,681.95	\$972.29	\$152,216.69 \$(8,534.74)	\$148,151.20 \$(4,469.25)
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	\$94.728	\$118,410.00	\$68.32	\$125,000.00 \$(6,590.00)	\$125,000.00 ^A \$(6,590.00)



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)
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	\$99.814	\$80,832.60	\$51.78	\$90,000.00 \$(9,167.40)	\$90,000.00 \$(9,167.40)
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	\$96.978	\$82,431.30	\$1.16	\$85,000.00 \$(2,568.70)	\$85,000.00 \$(2,568.70)
PATFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/29/22 5000% DUE 10/29/2025 Callable 07/29/2022 @ 100.000 (70320KAS0) Ratings Information: Not Rated	\$100,000.00	\$500.00	10/21/2020	\$90.892	\$90,892.00		\$100,000.00 \$(9,108.00)	\$100,000.00 \$(9,108.00)
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	\$91.694	\$224,650.30	\$43.63	\$245,000.00 \$(20,349.70)	\$245,000.00 \$(20,349.70)
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	\$97.308	\$238,404.60	\$2,107.67	\$245,000.00 \$(6,595.40)	\$245,000.00 \$(6,595.40)



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)
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	06/09/2021	\$99.769	\$219,934.05	\$16.78	\$245,000.00 \$(25,065.95)	\$245,000.00 \$(25,065.95)
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	\$98.377	\$241,023.65	\$1,484.09	\$245,000.00 \$(3,976.35)	\$245,000.00 \$(3,976.35)
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	\$94.391	\$231,257.95	\$558.47	\$245,000.00 \$(13,742.05)	\$245,000.00 \$(13,742.05)
TCM BK NA TAMPA, FL FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/15/22 .8500% DUE 11/14/2025 Callable 08/15/2022 @ 100.000 (872308FE6) Ratings Information: Not Rated	\$105,000.00	\$892.50	11/04/2021	\$91.866	\$96,459.30	\$36.68	\$105,000.00 \$(8,540.70)	\$105,000.00 \$(8,540.70)
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	\$98.795	\$143,252.75	\$206.18	\$145,000.00 \$(1,747.25)	\$145,000.00 \$(1,747.25)



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)
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/08/22 .7000% DUE 06/07/2024 Callable 08/08/2022 @ 100.000 (88241THM5) Ratings Information: Not Rated	\$245,000.00	\$1,715.00	05/29/2020	\$95.296	\$233,475.20	\$103.37	\$245,000.00 \$(11,524.80)	\$245,000.00 \$(11,524.80)
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	\$100.219	\$245,536.55	\$634.31	\$245,000.00 \$536.55	\$245,000.00 \$536.55
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	\$90.250	\$103,787.50	\$52.93	\$115,000.00 \$(11,212.50)	\$115,000.00 \$(11,212.50)
WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/19/22 .8500% DUE 10/19/2026 Callable 08/19/2022 @ 100.000 (93974LAC4) Ratings Information: Not Rated	\$185,000.00	\$1,572.50	10/14/2021	\$89.569	\$165,702.65	\$47.39	\$185,000.00 \$(19,297.35)	\$185,000.00 \$(19,297.35)



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)
WELLS FARGO BANK NA SIOUX FALLS, SD 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	\$99.088	\$153,586.40	\$315.31	\$155,000.00 \$(1,413.60)	\$155,000.00 \$(1,413.60)
Certificates of Deposit (CDs) Total	\$11,439,000.00	\$146,636.00			\$10,848,136.20	\$28,023.78	\$11,462,544.15 \$(614,407.95)	\$11,446,372.13 \$(598,235.93)

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

Fixed Income Total

\$11,313,665.70

\$28,295.13

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

Portfolio Total \$11,327,824.23

Accrued Interest Total \$28,295.13

Portfolio Total with Accrued Interest \$11,356,119.36

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	\$8,329.82	\$78,574.95	
Interest at RJ Bank Deposit Program	\$0.90	\$7.40	
Total Income	\$8,330.72	\$78,582.35	

Purchases			
Type	This Statement	Year to Date	
Purchases	\$0.00	\$(635,000.00)	
Total Purchases	\$0.00	\$(635,000.00)	

Sales / Redemptions			
Type	This Statement	Year to Date	
Redemptions	\$0.00	\$549,000.00	
Total Sales/Redemptions	\$0.00	\$549,000.00	

Activity Detail

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Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
07/01/2022	Income	Interest Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)			\$49.32	\$5,877.13	Paid on 100,000
07/01/2022	Income	Interest Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)			\$155.96	\$6,033.09	Paid on 115,000
07/01/2022	Income	Interest Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)			\$192.33	\$6,225.42	Paid on 130,000
07/05/2022	Income	Interest Taxable	CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26)			\$612.42	\$6,837.84	Paid on 38,000



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
07/05/2022	Income	Interest Taxable	COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/04/22 .3500% DUE 09/04/2024 Callable 08/04/2022 @ 100.000 (20056QTY9)			\$28.77	\$6,866.61	Paid on 100,000
07/05/2022	Income	Interest Taxable	MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4)			\$917.40	\$7,784.01	Paid on 100,000
07/05/2022	Income	Interest Taxable	WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)			\$350.34	\$8,134.35	Paid on 155,000
07/06/2022	Income	Interest Taxable	EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)			\$332.26	\$8,466.61	Paid on 245,000
07/08/2022	Income	Interest Taxable	BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)			\$110.75	\$8,577.36	Paid on 245,000
07/08/2022	Income	Interest Taxable	ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)			\$412.81	\$8,990.17	Paid on 245,000
07/08/2022	Income	Interest Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/08/22 .7000% DUE 06/07/2024 Callable 08/08/2022 @ 100.000 (88241THM5)			\$140.96	\$9,131.13	Paid on 245,000
07/11/2022	Income	Interest Taxable	FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)			\$90.62	\$9,221.75	Paid on 245,000
07/11/2022	Income	Interest Taxable	CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36)			\$1,686.03	\$10,907.78	Paid on 100,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
07/11/2022	Income	Interest Taxable	FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)			\$100.68	\$11,008.46	Paid on 245,000
07/14/2022	Income	Interest Taxable	BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/14/22 .9500% DUE 04/14/2026 Callable 08/14/2022 @ 100.000 (066519QV4)			\$191.30	\$11,199.76	Paid on 245,000
07/15/2022	Income	Interest Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			\$115.07	\$11,314.83	Paid on 50,000
07/15/2022	Income	Interest Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)			\$261.78	\$11,576.61	Paid on 245,000
07/15/2022	Income	Interest Taxable	FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/15/22 .6500% DUE 07/15/2025 Callable 08/15/2022 @ 100.000 (335857CB2)			\$53.42	\$11,630.03	Paid on 100,000
07/15/2022	Income	Interest Taxable	TCM BK NA TAMPA, FL FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/15/22 .8500% DUE 11/14/2025 Callable 08/15/2022 @ 100.000 (872308FE6)			\$73.36	\$11,703.39	Paid on 105,000
07/18/2022	Income	Interest Taxable	EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7)			\$110.75	\$11,814.14	Paid on 245,000
07/18/2022	Income	Interest Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			\$100.68	\$11,914.82	Paid on 245,000
07/19/2022	Income	Interest Taxable	WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/19/22 .8500% DUE 10/19/2026 Callable 08/19/2022 @ 100.000 (93974LAC4)			\$129.25	\$12,044.07	Paid on 185,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
07/20/2022	Income	Interest Taxable	AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)			\$197.67	\$12,241.74	Paid on 130,000
07/20/2022	Income	Interest Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)			\$122.05	\$12,363.79	Paid on 90,000
07/21/2022	Income	Interest Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0)			\$41.10	\$12,404.89	Paid on 100,000
07/21/2022	Income	Interest Taxable	MERIDIAN BANK DEVON, PA FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/21/22 .6500% DUE 05/21/2026 Callable 08/21/2022 @ 100.000 (58958P JA3)			\$106.85	\$12,511.74	Paid on 200,000
07/25/2022	Income	Interest Taxable	FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/25/22 .3500% DUE 09/25/2024 Callable 08/25/2022 @ 100.000 (32110YQR9)			\$70.48	\$12,582.22	Paid on 245,000
07/25/2022	Income	Interest Taxable	SPRING BANK BRONX, NY FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7)			\$100.68	\$12,682.90	Paid on 245,000
07/28/2022	Income	Interest Taxable	FEDERAL HOME LOAN BANKS DEBENTURE .6500% DUE 01/28/2026 Callable 10/28/2022 @ 100.000 (3130AKRN8)			\$796.25	\$13,479.15	Paid on 245,000
07/28/2022	Income	Interest Taxable	MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)			\$122.88	\$13,602.03	Paid on 230,000
07/28/2022	Income	Interest Taxable	PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)			\$17.46	\$13,619.49	Paid on 85,000
07/29/2022	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$0.90	\$13,620.39	



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
07/29/2022	Income	Interest Taxable	BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 07/29/22 .5500% DUE 07/29/2024 Callable 07/29/2022 @ 100.000 (05600XAN0)			\$335.95	\$13,956.34	Paid on 245,000
07/29/2022	Income	Interest Taxable	PATHFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/29/22 .5000% DUE 10/29/2025 Callable 07/29/2022 @ 100.000 (70320KAS0)			\$41.10	\$13,997.44	Paid on 100,000
07/29/2022	Income	Interest Taxable	JONESBORO ST BANK JONESBORO, LA FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/29/22 .8000% DUE 05/29/2025 Callable 07/29/2022 @ 100.000 (48040PGX7)			\$161.09	\$14,158.53	Paid on 245,000

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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)		07/16/2022	07/30/2022	\$110.75	0.55% coupon x 245,000.000 par value
THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)		07/16/2022	07/30/2022	\$100.68	0.50% coupon x 245,000.000 par value
CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6)		07/17/2022	07/30/2022	\$90.41	0.55% coupon x 200,000.000 par value
FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/30/22 .4000% DUE 09/30/2025 Callable 07/30/2022 @ 100.000 (319461DB2)		07/16/2022	07/30/2022	\$80.55	0.40% coupon x 245,000.000 par value
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)		07/16/2022	07/30/2022	\$152.88	1.20% coupon x 155,000.000 par value
UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)		07/16/2022	07/30/2022	\$634.31	3.15% 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
DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7)	07/17/2022	07/31/2022	\$3,285.27	2.65% coupon x 250,000,000 par value
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)	07/15/2022	08/01/2022	\$50.96	0.60% coupon x 100,000,000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)	07/15/2022	08/01/2022	\$198.74	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)	07/15/2022	08/01/2022	\$161.16	1.65% coupon x 115,000,000 par value
FIRST BK HIGHLAND PARK HIGHLAND PARK, IL FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8)	07/16/2022	08/02/2022	\$360.02	2.20% coupon x 33,000,000 par value
WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)	07/17/2022	08/03/2022	\$362.02	2.75% coupon x 155,000,000 par value
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/04/22 .3500% DUE 09/04/2024 Callable 08/04/2022 @ 100.000 (20056QTY9)	07/18/2022	08/04/2022	\$29.73	0.35% coupon x 100,000,000 par value
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)	07/20/2022	08/06/2022	\$343.34	1.65% coupon x 245,000,000 par value
TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3)	07/21/2022	08/07/2022	\$215.71	0.30% coupon x 145,000,000 par value
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)	07/22/2022	08/08/2022	\$114.44	0.55% coupon x 245,000,000 par value
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)	07/22/2022	08/08/2022	\$426.57	2.05% coupon x 245,000,000 par value
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/08/22 .7000% DUE 06/07/2024 Callable 08/08/2022 @ 100.000 (88241THM5)	07/22/2022	08/08/2022	\$145.66	0.70% coupon x 245,000,000 par value
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)	07/23/2022	08/09/2022	\$93.64	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)	07/25/2022	08/11/2022	\$104.04	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
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690UTM2)	07/27/2022	08/13/2022	\$199.60	1.75% coupon x 23,000,000 par value
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/14/22 .9500% DUE 04/14/2026 Callable 08/14/2022 @ 100.000 (066519QV4)	07/28/2022	08/14/2022	\$197.68	0.95% coupon x 245,000,000 par value
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9)	07/28/2022	08/14/2022	\$302.49	3.05% coupon x 20,000,000 par value
Future Interest Payments Total			\$7,760.65	

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

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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

Account Statement

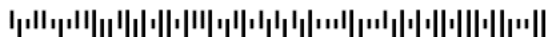
July 01, 2022 - July 29, 2022

ACCOUNT NUMBER

REGISTRATION

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

0000590-0000609 PDFT 001 ----- 439174



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, September 5, 2022 in observance of Labor Day.

A new look and feel will be coming to the STAR Ohio web portal this summer. More information about what to expect will be sent to participants in the coming weeks. As a reminder, a 24 hr. advance transaction notification of both purchases and redemptions over \$100 million is highly recommended. 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.

ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,074,823.960	\$1.0000	\$1,074,823.96

DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$4,072.54	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 1.63%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		1,073,312.200	\$1.00		\$1,073,312.20
07/29/2022	Income Dividend Reinvestment		1,511.760	\$1.00	\$1,511.76	1,074,823.96
	Closing Balance		1,074,823.960	\$1.00		\$1,074,823.96



P.O. Box 7177
Dublin, OH 43017

Account Statement

July 01, 2022 - July 29, 2022

ACCOUNT NUMBER

REGISTRATION

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

0000589-0000608 PDFT 001 ----- 439174



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

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ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,372,753.290	\$1.0000	\$1,372,753.29

DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$5,201.40	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 1.63%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		1,370,822.490	\$1.00		\$1,370,822.49
07/29/2022	Income Dividend Reinvestment		1,930.800	\$1.00	\$1,930.80	1,372,753.29
	Closing Balance		1,372,753.290	\$1.00		\$1,372,753.29



P.O. Box 7177
Dublin, OH 43017

Account Statement

July 01, 2022 - July 29, 2022

ACCOUNT NUMBER

REGISTRATION

CITY of PATASKALA
LOCAL FISCAL RECOVERY FUND (ARPA)
ATTN JAMES NICHOLSON
621 W BROAD ST
SUITE 1D
PATASKALA, OH 43062

0000591-0000610 PDFT 001 ----- 439174



CITY OF PATASKALA
LOCAL FISCAL RECOVERY FUND (ARPA)
ATTN JAMES 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

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ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	835,695.210	\$1.0000	\$835,695.21

DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$493.61	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 1.63%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
07/20/2022	Purchase		835,201.600	\$1.00	\$835,201.60	835,201.60
07/29/2022	Income Dividend Reinvestment		493.610	\$1.00	\$493.61	835,695.21
	Closing Balance		835,695.210	\$1.00		\$835,695.21

Park National Bank
PO Box 3500
Newark, OH 43058



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

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



Account
City of Pataskala

Date
07/31/2022

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 July 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	0.643%	\$7,527,650.65	\$7,363,215.01
*****749	Demand	0.643%	7,473,949.70	7,631,402.23
TOTAL			\$15,001,600.35	\$14,994,617.24

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala



Account Summary - Demand

Statement Period	7/1-7/31/2022	Average Daily Balance	\$7,303,981.01
Previous Period Ending Balance	\$7,527,650.65	Interest Rate at End of Statement Period	0.643%
Total Program Deposits	306,818.39	Statement Period Yield	0.61%
Total Program Withdrawals	(474,997.15)	YTD Interest Paid	7,921.44
Interest Capitalized	3,743.12		
Current Period Ending Balance	\$7,363,215.01		

Account Transaction Detail

Date	Activity Type	Amount	Balance
07/01/2022	Withdrawal	(\$275,702.06)	\$7,251,948.59
07/01/2022	Withdrawal	(233.57)	7,251,715.02
07/05/2022	Deposit	686.80	7,252,401.82
07/06/2022	Deposit	2,514.06	7,254,915.88
07/07/2022	Withdrawal	(10,401.24)	7,244,514.64
07/08/2022	Deposit	9,377.95	7,253,892.59
07/11/2022	Deposit	7,458.08	7,261,350.67
07/12/2022	Withdrawal	(20,529.95)	7,240,820.72
07/13/2022	Withdrawal	(49,957.54)	7,190,863.18
07/14/2022	Deposit	47,067.15	7,237,930.33
07/15/2022	Withdrawal	(36,968.92)	7,200,961.41
07/18/2022	Deposit	68,597.83	7,269,559.24
07/19/2022	Deposit	32,515.06	7,302,074.30
07/20/2022	Deposit	42,978.01	7,345,052.31
07/21/2022	Deposit	89,265.06	7,434,317.37
07/22/2022	Deposit	4,913.91	7,439,231.28
07/25/2022	Deposit	1,168.53	7,440,399.81
07/26/2022	Withdrawal	(20,034.79)	7,420,365.02
07/27/2022	Withdrawal	(21,989.73)	7,398,375.29
07/28/2022	Withdrawal	(39,179.35)	7,359,195.94
07/29/2022	Deposit	275.95	7,359,471.89
07/29/2022	Interest Capitalization	3,743.12	7,363,215.01

Summary of Balances as of July 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$74.61
Bell Bank	Fargo, ND	19581	248,477.22
Blackhawk Bank	Beloit, WI	14078	36.24
Bremer Bank, National Association	South St. Paul, MN	12923	10.68
Bridgewater Bank	Saint Louis Park, MN	58210	248,393.82

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala

Summary of Balances as of July 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Busey Bank	Champaign, IL	16450	248,433.13
Cedar Rapids Bank and Trust Company	Cedar Rapids, IA	57244	248,433.13
Centennial Bank	Conway, AR	11241	248,477.22
Citizens Bank, National Association	Providence, RI	57957	2.14
City National Bank of Florida	Miami, FL	20234	248,477.22
CrossFirst Bank	Leawood, KS	58648	248,477.22
Eastern Bank	Boston, MA	32773	248,477.22
F&M Trust Co of Chambersburg	Chambersburg, PA	8405	248,415.55
FVCbank	Fairfax, VA	58696	248,477.22
First Republic Bank	San Francisco, CA	59017	248,460.40
First United Bank and Trust Company	Durant, OK	4239	8.75
Frandsen Bank & Trust	Lonsdale, MN	1399	248,466.46
Fulton Bank, N.A.	Lancaster, PA	7551	85,850.59
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	248,477.22
INB	Springfield, IL	3664	248,477.22
IncredibleBank	Wausau, WI	19772	248,477.22
Independent Bank	Ionia, MI	27811	248,477.22
KeyBank National Association	Cleveland, OH	17534	248,477.22
Merchants Bank of Indiana	Carmel, IN	8056	4.37
MidFirst Bank	Oklahoma City, OK	4063	248,477.22
NBH Bank	Greenwood Village, CO	59052	248,477.22
Northpointe Bank	Grand Rapids, MI	34953	44.07
Popular Bank	New York, NY	34967	248,477.22
River Bank & Trust	Prattville, AL	58255	248,433.13
Rockland Trust Company	Rockland, MA	9712	248,477.22
Seacoast National Bank	Stuart, FL	131	248,477.22
Southside Bank	Tyler, TX	18297	24.44
Stifel Bank	Clayton, MO	57358	248,477.22
Third Fed Svgs & Ln Assn of Clevelan	Cleveland, OH	30012	44.08
TriState Capital Bank	Pittsburgh, PA	58457	248,477.22
Umpqua Bank	Roseburg, OR	17266	248,477.22
United Bank	Fairfax, VA	22858	248,477.22
Washington Federal Bank	Seattle, WA	28088	248,477.22
WesBanco Bank, Inc.	Wheeling, WV	803	248,477.22
Western Alliance Bank	Phoenix, AZ	57512	71,580.58

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala



Account Summary - Demand

Statement Period	7/1-7/31/2022	Average Daily Balance	\$7,982,647.72
Previous Period Ending Balance	\$7,473,949.70	Interest Rate at End of Statement Period	0.643%
Total Program Deposits	1,637,875.14	Statement Period Yield	0.61%
Total Program Withdrawals	(1,484,529.76)	YTD Interest Paid	8,237.86
Interest Capitalized	4,107.15		
Current Period Ending Balance	\$7,631,402.23		

Account Transaction Detail

Date	Activity Type	Amount	Balance
07/01/2022	Withdrawal	(\$145,533.35)	\$7,328,416.35
07/05/2022	Deposit	589,608.67	7,918,025.02
07/06/2022	Deposit	11,726.43	7,929,751.45
07/07/2022	Withdrawal	(12,468.05)	7,917,283.40
07/08/2022	Deposit	10,340.82	7,927,624.22
07/11/2022	Deposit	12,211.76	7,939,835.98
07/12/2022	Withdrawal	(40,897.73)	7,898,938.25
07/13/2022	Deposit	811,918.36	8,710,856.61
07/14/2022	Withdrawal	(8,963.07)	8,701,893.54
07/15/2022	Withdrawal	(164,076.73)	8,537,816.81
07/18/2022	Deposit	184,161.30	8,721,978.11
07/19/2022	Deposit	2,834.24	8,724,812.35
07/20/2022	Withdrawal	(13,123.33)	8,711,689.02
07/21/2022	Withdrawal	(835,369.59)	7,876,319.43
07/22/2022	Deposit	12,235.98	7,888,555.41
07/25/2022	Deposit	2,837.58	7,891,392.99
07/26/2022	Withdrawal	(42,303.41)	7,849,089.58
07/27/2022	Withdrawal	(68,598.28)	7,780,491.30
07/28/2022	Withdrawal	(152,416.22)	7,628,075.08
07/29/2022	Withdrawal	(780.00)	7,627,295.08
07/29/2022	Interest Capitalization	4,107.15	7,631,402.23

Summary of Balances as of July 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$2.95
Axos Bank	San Diego, CA	35546	68.32
BOKF, National Association	Tulsa, OK	4214	248,477.22
Bank of the West	San Francisco, CA	3514	248,475.17
Bremer Bank, National Association	South St. Paul, MN	12923	248,459.42
Bridgewater Bank	Saint Louis Park, MN	58210	80.54

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala

Summary of Balances as of July 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Citizens Bank, National Association	Providence, RI	57957	248,475.07
Cross River Bank	Teaneck, NJ	58410	248,477.22
Customers Bank	Wyomissing, PA	34444	248,477.19
Equity Bank	Andover, KS	25858	248,477.22
First Guaranty Bank	Hammond, LA	14028	248,477.22
First International Bank & Trust	Watford City, ND	10248	248,477.22
First National Bank of Omaha	Omaha, NE	5452	248,477.22
First Republic Bank	San Francisco, CA	59017	1.02
First United Bank and Trust Company	Durant, OK	4239	248,468.45
Flushing Bank	Uniondale, NY	58564	248,457.68
Forbright Bank	Chevy Chase, MD	57614	248,477.22
Glens Falls Natl Bank and Trust Co	Glens Falls, NY	7074	248,474.08
Independent Bank	Mckinney, TX	3076	248,477.20
Israel Discount Bank of New York	New York City, NY	19977	248,477.22
Merchants Bank of Indiana	Carmel, IN	8056	109.72
Morton Community Bank	Morton, IL	18429	248,477.22
Newtown Savings Bank	Newtown, CT	18199	248,477.22
Northpointe Bank	Grand Rapids, MI	34953	248,433.13
Pacific Premier Bank	Irvine, CA	32172	248,477.22
Pacific Western Bank	Beverly Hills, CA	24045	248,477.22
Pinnacle Bank	Nashville, TN	35583	248,477.22
Simmons Bank	Pine Bluff, AR	3890	248,477.22
Southside Bank	Tyler, TX	18297	248,452.72
State Bank of India	New York City, NY	33682	248,477.22
Sunflower Bank NA	Salina, KS	4767	248,477.22
The Camden National Bank	Camden, ME	4255	248,464.00
Third Fed Svgs & Ln Assn of Clevelan	Cleveland, OH	30012	61.78
Triad Bank	Frontenac, MO	58121	248,477.22
Truist Bank	Charlotte, NC	9846	248,477.22
Valley National Bank	Wayne, NJ	9396	248,477.22
Western Alliance Bank	Phoenix, AZ	57512	176,896.61



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