



City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
January 31, 2021





**City of Pataskala, Ohio
Finance Department**

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For the Period Ended
January 31, 2021**

James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
January 2021 Finance Dept. Report to Council

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CITY OF PATASKALA, OHIO
January 2021 Finance Dept. Report to Council

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Finance Department

James M. Nicholson
Finance Director

Janice A. Smith
Finance Manager

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

FROM: Jamie Nicholson

DATE: February 18, 2021

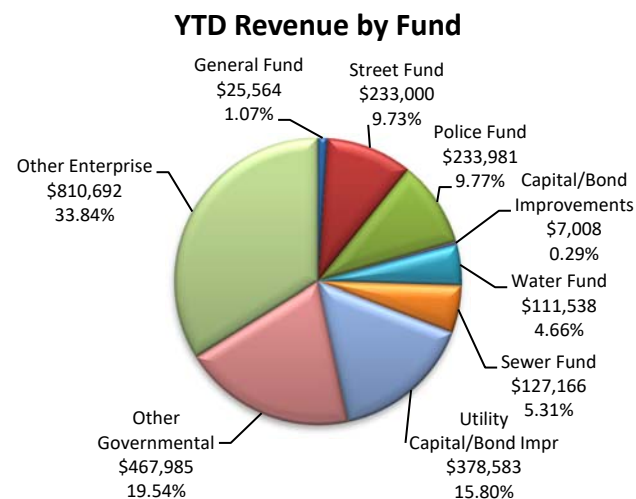
RE: January 2021 Financial Condition Report

January was a very busy month in the Finance department. During the month, we completed the closing of the books for 2020 on a timely basis, loaded the revenue and expense budgets into the accounting and budgetary control system, and opened the books for 2021. We also worked on the following tasks: (1) reviewed, produced and mailed IRS form 1099's to our vendors; (2) met with the city's GAAP compilation/CAFR preparation team to review 2020 results and develop plans for the reporting and audit process; (3) completed development and distribution of IRS-required Forms W2 and 1095 to city employees; (4) analyzed the 2021 property, casualty and liability insurance renewal and communicated such to Council; (5) began development of the 2020 GAAP compilation worksheets; (6) continued participation in collective bargaining including financial analyses of proposals; (7) responded to numerous requests for information from the internal control auditors; and (8) prepared and submitted a request for an amended *Certificate of Estimated Resources and Appropriations* from the county Auditor's office.

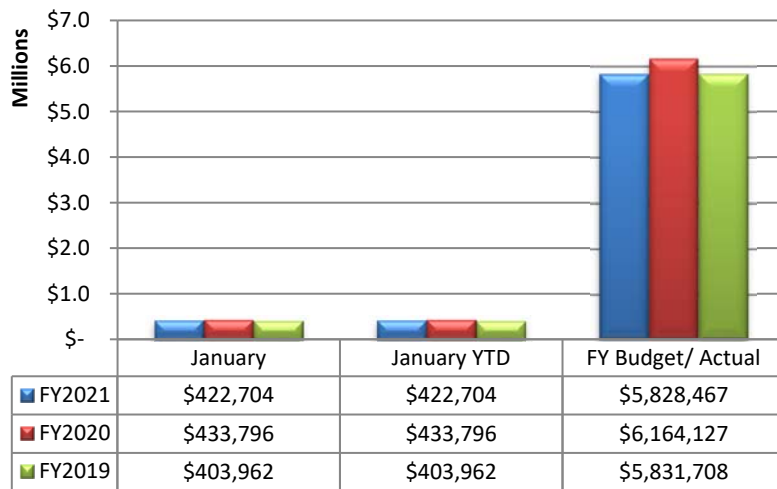
The month of February will also be a very busy month. In addition to providing routine payroll and accounts payable services, we also plan to: (1) complete the development of the 2020 GAAP compilation worksheets - including updating the capital asset database, finalizing the accrued wage and benefit worksheets and compiling the construction in-progress as of 12/31/20; (2) support the auditor's on-site or virtual fieldwork; (3) assist the Parks Manager in recruiting and hiring employees for the swimming pool and parks maintenance; (4) prepare and submit the capital lease paperwork required for the purchase of the Public Service department's dump truck; and (5) participate in fact-finding with the FOP, including preparation of testimony and supporting documentation.

REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of January 31, 2021. On a year to-date (YTD) cash basis, the city has collected approximately \$2.40 million in total revenue from all sources, or 14.92% of the full-year budget. This total is overstated, however, due to \$1.19 million in interfund transfers made in January and \$54.8 thousand more in grant revenues than budgeted. This amount is partially offset, however, by property tax/TIF PILOT revenues of \$1.41 million not yet received. Excluding those



Income Tax Collections - All Funds



items would result in a YTD collections rate that is equal to 7.11% of budget, much closer to the straight-line rate of 8.33%.

Income tax collections for the month of January were \$422.7 thousand (equal to 7.25% of budget) and were 2.56% lower than last year when compared to January 2020. The full-year budget is currently projected to be \$5.83 million, a decrease of \$335.7 thousand, or 5.44% over FY 2020 collections. The 2021 revenue

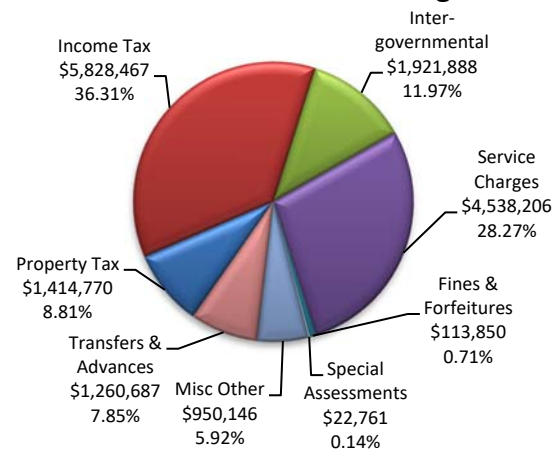
projections were developed in early-Fall when the overall collections were significantly lower than where they ended the year. As a result, the forecast was understated given the overall higher rate of collections experienced in Q4-20. It is important to note that the January 2020 collections were equal to 7.04% of the full-year 2020 collections, and in 2019, the rate was equal to 6.93% of FY 2019 collections. We will monitor the revenue collections rate closely and will modify the projections once we have confidence in the increased collections rate.

The city has not yet received its' first-half 2021 property tax settlement (tax year 2020) from Licking County and will most likely not do so until the month of March. The 2021 budget in this line is \$1.41 million and is projected to be up by \$51.1 thousand (3.75%) from FY 2020 receipts.

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 2021, a total of \$1.92 million is budgeted, with \$217.5 thousand of the total expected to come from grants and loans. Through January 31, approximately \$401.4 thousand has been collected (20.89% of the category budget). The significant variance is the result of receiving distributions in 2021 from the OWDA for the WRF facility improvement project. The 2020 budget assumed that all OWDA grant proceeds would be received in 2020, so the 2021 forecast will need to be increased to reflect the additional grant funding receivable.

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 2021, approximately \$4.54 million is budgeted for total service charge revenues. Year to-date collections are \$357.7 thousand, or 7.88% of budget. The one-month total is down by \$2.4 thousand (0.65%) when compared to 2020. At \$4.12 million or 90.73% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through January 31 are \$342.2 thousand, or 8.31% of the full-year budget in this line item.

All Funds Revenue - Budget

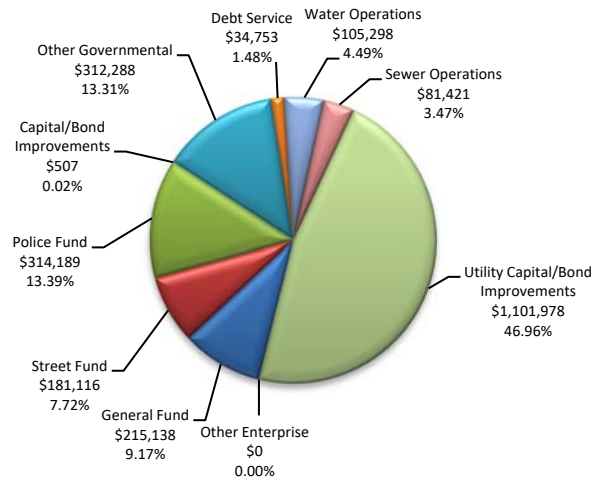


EXPENDITURES/SPENDING

Although there is only one month on the books in 2021, early spending trends appear to be in-line with expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 6.66%, well below the straight-line rate of 8.33%. The lower than anticipated spending was the result of reduced spending on contractual services when compared to 2020. Including 2020 carryover encumbrances (e.g. purchase orders) as well as FY 2021-issued POs in the total results in a ratio of 50.67%. Many of these 2021 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances.

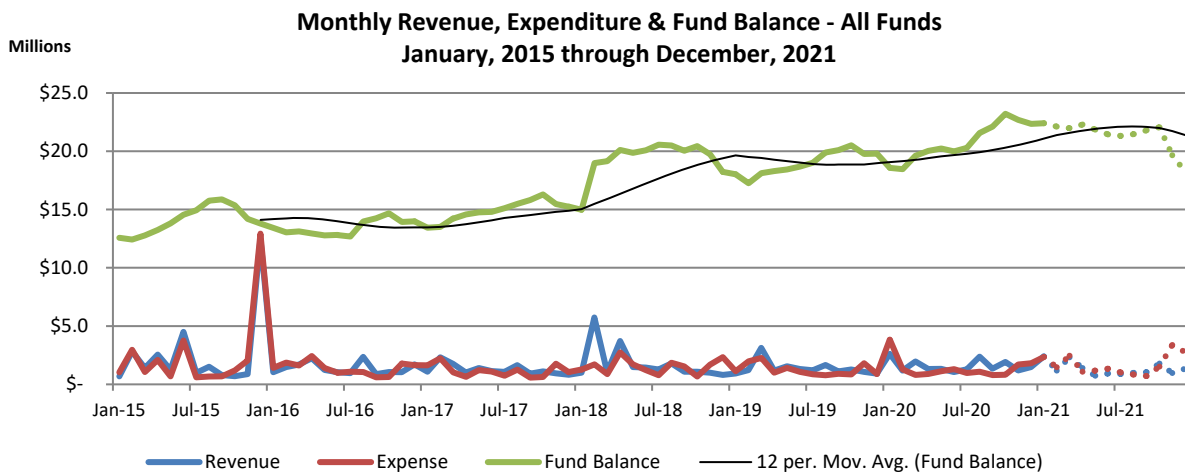
YTD Expenditures by Fund

(excludes encumbrances)



FUND BALANCE/FINANCIAL HEALTH

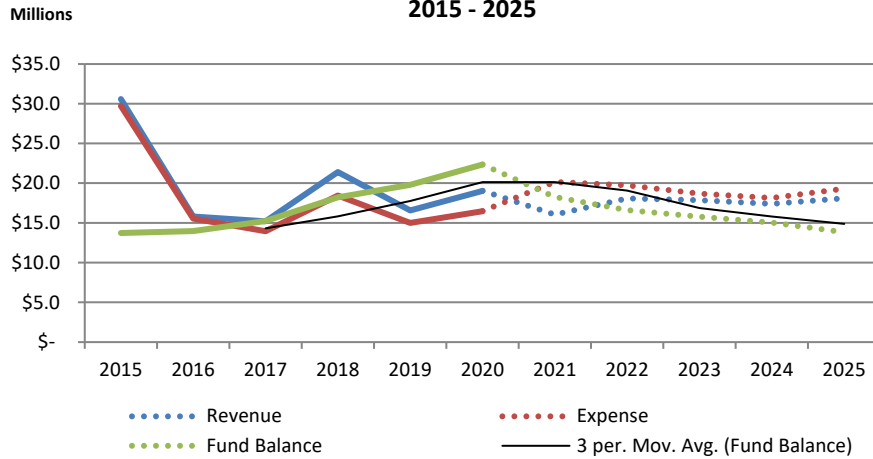
The chart below plots revenue, expenditures and fund balance since January 2015. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.



Current projections call for the total all-funds balance to decline by \$4.10 million in 2021 (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 \$18.25 million. The year-end 2020 total fund balance was \$22.35 million, an increase of \$6.13 million (37.82%) over the budget which resulted from below-budget spending in 2020 (down \$6.17 million). From 2021 – 2025, 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 January 2021 with an unencumbered balance of \$1.28 million and is down by \$775.5 thousand, or 37.66% from December 2020. The Street (201) fund is down by \$301.5 thousand (1291%), and the Police (208) fund decreased by \$644.0 thousand (21.26%). The 2021 forecast

**Revenue, Expenditure & Fund Balance - All Funds
2015 - 2025**



calls for these funds to end the year approximately 15-20% below where they ended 2020. As we go into the 2021, 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 JANUARY 31, 2021**

BANK/FINANCIAL INSTITUTION BALANCES:	
Governmental Funds Checking (per stmt)	\$ 333,350.88
Outstanding checks	(137,540.27)
O/S check sweep pending	137,540.27
Error Correction/Deposit in-transit	-
Total Governmental Funds Checking	\$ 333,350.88
Governmental Funds Sweep Acct (per stmt)	\$ 4,587,657.54
Other in-transit	-
O/S check sweep pending	(137,540.27)
Total Governmental Funds Sweep	\$ 4,450,117.27
Combined Governmental Funds	\$ 4,783,468.15
Payroll Checking Account (per stmt)	\$ 82,426.99
Outstanding checks	(13,948.33)
Deposits in-transit	-
Error correction in-transit	(69.55)
Total Payroll Checking	\$ 68,409.11
Utility Funds Checking (per stmt)	\$ -
Deposits in-transit	-
Outstanding checks	(50,434.80)
O/S check sweep pending	51,156.98
Error Correction/Other	(722.18)
Total PNB Water-Sewer Checking	\$ -
Utility Funds Sweep Acct (per stmt)	\$ 5,352,504.12
Deposits in-transit	-
O/S check sweep pending	(51,156.98)
Bank error correction/other in-transit	-
Total PNB Water-Sewer Sweep	\$ 5,301,347.14
Combined PNB Water-Sewer Account	\$ 5,301,347.14
Vendor Bond/Security Dep Escrow Account	\$ 10,064.50
Outstanding checks	(250.00)
Deposits in-transit	-
Total PNB Fire Escrow Account	\$ 9,814.50
Fire Escrow Account	\$ 8,664.50
Outstanding checks	-
Deposits in-transit	-
Total PNB Fire Escrow Account	\$ 8,664.50
Builders Escrow/Construction Account	\$ 794,539.16
Outstanding checks	-
Deposits in-transit	-
Bank error correction/other in-transit	-
Total PNB Builders/Construction Escrow	\$ 794,539.16
Police Evidence/Cash Seizure	\$ 18,161.92
Outstanding checks	-
Deposits in-transit	-
Bank error correction/other in-transit	-
Total PNB Police Evidence/Cash Seizure	\$ 18,161.92
Investments (at cost)	
PNB CD 6881	\$ -
STAR Ohio - Governmental	1,069,968.31
STAR Ohio - Utility	534,990.81
STAR Ohio - Bond Improvement	42,013.45
Raymond James - Governmental	6,349,849.21
Raymond James - Utility	3,419,149.58
Total Investments	\$ 11,415,971.36
Total Statement Cash Balance	\$ 22,400,375.84
(Not included in total bank balances)	
PNB Mayors Court Account	\$ 5,013.08
Deposits in transit	-
Outstanding checks/ACH	(5,013.08)
Bank error/corrections	-
Total Mayors Court	\$ -
Statement Balance vs System Cash	\$ -

SYSTEM FUND CASH BALANCES:	
Month-End Fund Cash Balances:	
101 - General Fund	\$ 2,100,325.40
102 - Unclaimed Funds	1,291.76
Total General Funds	\$ 2,101,617.16
201 - Street Fund	\$ 2,941,225.65
202 - State Highway	265,324.33
203 - Ecological Preservation	1,000.00
204 - Pataskala JEDD	1,781.32
205 - Permissive License Tax	452,554.81
206 - Recreation Fund	171,011.11
207 - Park Use	247,365.39
208 - Police Fund	3,139,720.55
209 - Immobilization	490.00
210 - Mayor's Court Computer	21,890.95
211 - Alcohol Enforcement & Education	5,946.10
212 - Law Enforcement Trust	17,373.84
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	17,546.98
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	58,494.74
224 - Local Coronavirus Relief Fund	-
Total Special Revenue	\$ 7,357,616.11
401 - Debt Service Fund	\$ 569,815.33
402 - Street Bond	-
Total Debt Service	\$ 569,815.33
301 - Capital Improvements	\$ 1,457,440.06
302 - Bond Improvements	42,013.45
303 - State Issue II Capital Improvements	51,073.12
304 - Municipal Building Purchase	-
305 - Courter Bridge Improvement	-
306 - SR 310 TIF	603,584.62
307 - Columbia Road Bridge Improvements	-
308 - Capital Facilities	62,139.27
Total Capital Projects	\$ 2,216,250.52
501 - Construction Account/Project	\$ 794,539.16
502 - Fire Escrow Fund	8,664.50
503 - Vendor Bond & Escrow	9,814.50
504 - Police Evidence/Cash Seizure	18,161.92
999 - Payroll Clearing Fund	68,409.11
Total Escrow/Agency Funds	\$ 899,589.19
Total Governmental Funds	\$ 13,144,888.31
601 - Water Operations	\$ 1,411,663.33
602 - Water Capital Improvements	1,962,796.14
603 - Water Bond Improvements	1.06
604 - Water Debt Service	639,185.73
605 - Water Treatment Plant #2	0.38
606 - Water Utility State Issue II (OPWC)	-
651 - Sewer Operations	3,098,024.68
652 - Sewer Capital Improvements	1,647,631.23
653 - Sewer Bond Improvements	387.84
654 - Sewer Debt Service	482,198.30
655 - The Oaks Assessment	13,598.84
656 - Sewer Utility State Issue II (OPWC)	-
Total Enterprise Funds	\$ 9,255,487.53
Total All Funds	\$ 22,400,375.84

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF JANUARY 31, 2021**

	+	-	=	-	=	
Fund Number / Description	December 31, 2020 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	January 31, 2021 Unencumbered Fund Balance
101 - General Fund	\$ 2,289,899.29	\$ 25,563.82	\$ 215,137.71	\$ 2,100,325.40	\$ 816,478.93	\$ 1,283,846.47
102 - Unclaimed Funds	1,291.76	-	-	1,291.76	-	1,291.76
Total General Funds	\$ 2,291,191.05	\$ 25,563.82	\$ 215,137.71	\$ 2,101,617.16	\$ 816,478.93	\$ 1,285,138.23
201 - Street Fund	\$ 2,889,341.17	\$ 233,000.32	\$ 181,115.84	\$ 2,941,225.65	\$ 907,947.71	\$ 2,033,277.94
202 - State Highway	259,281.93	7,552.43	1,510.03	265,324.33	37,819.65	227,504.68
203 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
204 - Pataskala JEDD	1,781.32	-	-	1,781.32	-	1,781.32
205 - Permissive License Tax	472,864.84	20,830.24	41,140.27	452,554.81	94,959.26	357,595.55
206 - Recreation Fund	73,866.43	104,983.79	7,839.11	171,011.11	53,166.19	117,844.92
207 - Park Use	244,615.60	6,111.89	3,362.10	247,365.39	178,293.97	69,071.42
208 - Police Fund	3,219,928.40	233,980.82	314,188.67	3,139,720.55	754,425.90	2,385,294.65
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	24,875.95	180.00	3,165.00	21,890.95	568.21	21,322.74
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	17,295.84	78.00	-	17,373.84	-	17,373.84
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	17,532.98	14.00	-	17,546.98	-	17,546.98
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	58,494.74	-	-	58,494.74	44,108.24	14,386.50
224 - Local Coronavirus Relief Fund	-	-	-	-	-	-
Total Special Revenue	\$ 7,303,205.64	\$ 606,731.49	\$ 552,321.02	\$ 7,357,616.11	\$ 2,071,289.13	\$ 5,286,326.98
401 - Debt Service Fund	\$ 282,041.39	\$ 322,526.66	\$ 34,752.72	\$ 569,815.33	\$ 970,379.16	\$ (400,563.83)
402 - Street Bond	-	-	-	-	-	-
Total Debt Service	\$ 282,041.39	\$ 322,526.66	\$ 34,752.72	\$ 569,815.33	\$ 970,379.16	\$ (400,563.83)
301 - Capital Improvements	\$ 1,450,943.08	\$ 7,004.21	\$ 507.23	\$ 1,457,440.06	\$ 101,821.35	\$ 1,355,618.71
302 - Bond Improvements	42,009.84	3.61	-	42,013.45	254.00	41,759.45
303 - State Issue II Capital Improvements	51,073.12	-	-	51,073.12	19,241.80	31,831.32
304 - Municipal Building Purchase	-	-	-	-	-	-
305 - Courter Bridge Improvement	-	-	-	-	-	-
306 - SR 310 TIF	708,675.62	-	105,091.00	603,584.62	43,036.72	560,547.90
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-
308 - Capital Facilities	208,931.72	3,207.55	150,000.00	62,139.27	-	62,139.27
Total Capital Projects	\$ 2,461,633.38	\$ 10,215.37	\$ 255,598.23	\$ 2,216,250.52	\$ 164,353.87	\$ 2,051,896.65
501 - Construction Account/Project	\$ 792,719.16	\$ 2,000.00	\$ 180.00	\$ 794,539.16	\$ 513,686.77	\$ 280,852.39
502 - Fire Escrow Fund	8,664.50	-	-	8,664.50	-	8,664.50
503 - Vendor Bond & Escrow	9,314.50	500.00	-	9,814.50	8,964.50	850.00
504 - Police Evidence/Cash Seizure	18,161.92	-	-	18,161.92	2,509.20	15,652.72
999 - Payroll Clearing Fund	64,508.89	345,726.31	341,826.09	68,409.11	-	68,409.11
Total Agency/Fiduciary Funds	\$ 893,368.97	\$ 348,226.31	\$ 342,006.09	\$ 899,589.19	\$ 525,160.47	\$ 374,428.72
Total Governmental Funds	\$ 13,231,440.43	\$ 1,313,263.65	\$ 1,399,815.77	\$ 13,144,888.31	\$ 4,547,661.56	\$ 8,597,226.75
601 - Water Operations	\$ 1,405,424.02	\$ 111,537.79	\$ 105,298.48	\$ 1,411,663.33	\$ 758,964.29	\$ 652,699.04
602 - Water Capital Improvements	2,492,838.80	60,259.84	590,302.50	1,962,796.14	38,488.38	1,924,307.76
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	53,704.16	585,481.57	-	639,185.73	585,466.00	53,719.73
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	-	-	-	-
651 - Sewer Operations	3,052,280.34	127,165.54	81,421.20	3,098,024.68	815,133.03	2,282,891.65
652 - Sewer Capital Improvements	1,840,983.19	318,323.46	511,675.42	1,647,631.23	732,349.80	915,281.43
653 - Sewer Bond Improvements	387.84	-	-	387.84	-	387.84
654 - Sewer Debt Service	256,987.99	225,210.31	-	482,198.30	364,479.71	117,718.59
655 - Oaks Assessment	13,598.84	-	-	13,598.84	20,265.52	(6,666.68)
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 9,116,206.62	\$ 1,427,978.51	\$ 1,288,697.60	\$ 9,255,487.53	\$ 3,315,146.73	\$ 5,940,340.80
Total All Funds	\$ 22,347,647.05	\$ 2,741,242.16	\$ 2,688,513.37	\$ 22,400,375.84	\$ 7,862,808.29	\$ 14,537,567.55

**CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF JANUARY 31, 2021**

Fund Number / Description	December 31, 2020 Total Cash Balance	FY 2021 Estimated Revenues	FY 2021 Budget Expenditures	FY 2020 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2021 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of January 31, 2021	FY 2021 Est Revenue Adjustments	EOY Projected Fund Balances as of January 31, 2021	Balance as % of Budget
101 - General Fund	\$ 2,289,899.29	\$ 1,781,448.00	\$ 1,997,311.00	\$ 230,517.14	\$ 2,227,828.14	\$ 1,843,519.15	\$ -	\$ (6,178.01)	\$ 2,221,650.13	\$ -	\$ 1,849,697.16	83.26%
102 - Unclaimed Funds	1,291.76	100.00	-	-	-	1,391.76	-	-	2,221,650.13	-	1,391.76	100.00%
Total General Funds	\$ 2,291,191.05	\$ 1,781,548.00	\$ 1,997,311.00	\$ 230,517.14	\$ 2,227,828.14	\$ 1,844,910.91	\$ -	\$ (6,178.01)	\$ 2,221,650.13	\$ -	\$ 1,851,088.92	83.32%
201 - Street Fund	\$ 2,889,341.17	\$ 3,080,816.00	\$ 2,945,396.00	\$ 554,554.65	\$ 3,499,950.65	\$ 2,470,206.52	\$ -	\$ (10,536.16)	\$ 3,489,414.49	\$ -	\$ 2,480,742.68	71.09%
202 - State Highway	259,281.93	93,380.00	88,000.00	24,831.58	112,831.58	239,830.35	-	(1.90)	112,829.68	-	239,832.25	212.56%
203 - Ecological Preservation	1,000.00	-	-	-	-	1,000.00	-	-	-	-	1,000.00	100.00%
204 - Pataskala JEDD	1,781.32	-	-	-	-	1,781.32	-	-	-	-	1,781.32	100.00%
205 - Permissive License Tax	472,864.84	313,300.00	449,500.00	77,652.38	527,152.38	259,012.46	-	-	527,152.38	-	259,012.46	49.13%
206 - Recreation Fund	73,866.43	285,050.00	260,321.00	8,986.00	269,307.00	89,609.43	-	(3,320.49)	265,986.51	-	82,929.92	34.94%
207 - Park Use	244,615.60	43,500.00	171,000.00	34,410.07	205,410.07	82,705.53	-	-	205,410.07	-	82,705.53	40.26%
208 - Police Fund	3,219,928.40	3,314,803.00	3,551,345.00	190,601.04	3,741,946.04	2,792,785.36	-	(3,627.06)	3,738,318.98	-	2,796,412.42	74.00%
209 - Immobilization	490.00	-	-	-	-	490.00	-	-	-	-	490.00	100.00%
210 - Mayor's Court Computer	24,875.95	5,000.00	10,000.00	168.21	10,168.21	19,707.74	-	-	10,168.21	-	19,707.74	193.82%
211 - Alcohol Enforcement & Education	5,946.10	4,000.00	2,500.00	-	2,500.00	3,446.10	-	-	2,500.00	-	3,446.10	137.84%
212 - Law Enforcement Trust	17,295.84	4,000.00	10,000.00	-	10,000.00	11,295.84	-	-	10,000.00	-	11,295.84	112.96%
213 - Pataskala Mobile Home Park	4,491.72	-	-	-	-	4,491.72	-	-	-	-	4,491.72	100.00%
214 - FEMA Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
215 - CHIP Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
216 - Community Development Block Grant	-	-	-	-	-	-	-	-	-	-	-	100.00%
217 - Safe Routes to School	17,532.98	2,000.00	-	-	-	19,532.98	-	-	-	-	19,532.98	100.00%
218 - Police K-9	366.91	-	-	-	-	366.91	-	-	-	-	366.91	100.00%
219 - Securitization Fund	952.10	-	-	-	-	952.10	-	-	-	-	952.10	100.00%
220 - Indigent Drivers Interlock	-	-	-	-	-	-	-	-	-	-	-	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-	-	-	-	-	-	100.00%
222 - Law Enforcement Training & Ed	10,079.61	4,500.00	-	-	-	14,579.61	-	-	44,108.24	-	14,579.61	100.00%
223 - Payment In Lieu	58,494.74	-	-	44,108.24	44,108.24	14,386.50	-	-	-	-	14,386.50	32.62%
224 - Local Coronavirus Relief Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Special Revenue	\$ 7,303,205.64	\$ 7,146,349.00	\$ 7,488,062.00	\$ 935,312.17	\$ 8,423,374.17	\$ 6,026,180.47	\$ -	\$ (17,485.61)	\$ 8,405,888.56	\$ -	\$ 6,043,666.08	71.90%
401 - Debt Service Fund	\$ 282,041.39	\$ 899,823.00	\$ 1,037,781.00	\$ 2.38	\$ 1,037,783.38	\$ 144,081.01	\$ -	\$ -	\$ 1,037,783.38	\$ -	\$ 144,081.01	0.00%
402 - Street Bond	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total Debt Service	\$ 282,041.39	\$ 899,823.00	\$ 1,037,781.00	\$ 2.38	\$ 1,037,783.38	\$ 144,081.01	\$ -	\$ -	\$ 1,037,783.38	\$ -	\$ 144,081.01	0.00%
301 - Capital Improvements	\$ 1,450,943.08	\$ 102,138.00	\$ 232,338.00	\$ 82,129.67	\$ 314,467.67	\$ 1,238,613.41	\$ -	\$ (308.32)	\$ 314,159.35	\$ -	\$ 1,238,921.73	394.36%
302 - Bond Improvements	42,009.84	-	-	254.00	254.00	41,755.84	-	-	254.00	-	41,755.84	164.39.31%
303 - State Issue II Capital Improvements	51,073.12	-	-	19,241.80	19,241.80	31,831.32	-	-	19,241.80	-	31,831.32	165.43%
304 - Municipal Building Purchase	-	-	-	-	-	-	-	-	-	-	-	100.00%
305 - Courter Bridge Improvement	-	-	-	-	-	-	-	-	-	-	-	100.00%
306 - SR 310 TIF	708,675.62	250,000.00	162,091.00	43,036.72	205,127.72	753,547.90	-	-	205,127.72	-	753,547.90	367.36%
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-	-	-	-	-	-	100.00%
308 - Capital Facilities	208,931.72	97,500.00	150,000.00	-	150,000.00	156,431.72	-	-	150,000.00	-	156,431.72	104.29%
Total Capital Projects	\$ 2,461,633.38	\$ 449,638.00	\$ 544,429.00	\$ 144,662.19	\$ 689,091.19	\$ 2,222,180.19	\$ -	\$ (308.32)	\$ 688,782.87	\$ -	\$ 2,222,488.51	322.67%
501 - Construction Account/Project	\$ 792,719.16	\$ 375,000.00	\$ 375,000.00	\$ 436,866.77	\$ 811,866.77	\$ 355,852.39	\$ -	\$ -	\$ 811,866.77	\$ -	\$ 355,852.39	43.83%
502 - Fire Escrow Fund	8,664.50	25,000.00	33,664.00	-	33,664.00	0.50	-	-	33,664.00	-	0.50	0.00%
503 - Vendor Bond & Escrow	9,314.50	10,000.00	9,350.00	8,464.50	17,814.50	1,500.00	-	-	17,814.50	-	1,500.00	8.42%
504 - Police Evidence/Cash Seizure	18,161.92	13,000.00	28,553.00	2,509.20	31,062.20	99.72	-	-	31,062.20	-	99.72	0.32%
999 - Payroll Clearing Fund	64,508.89	-	-	-	-	64,508.89	-	-	-	-	64,508.89	100.00%
Total Fiduciary/Agency	\$ 893,368.97	\$ 423,000.00	\$ 446,567.00	\$ 447,840.47	\$ 894,407.47	\$ 421,961.50	\$ -	\$ -	\$ 894,407.47	\$ -	\$ 421,961.50	47.18%
Total Governmental Funds	\$ 13,231,440.43	\$ 10,706,358.00	\$ 11,514,150.00	\$ 4,758,334.35	\$ 13,272,484.35	\$ 10,659,314.08	\$ -	\$ (23,971.94)	\$ 13,248,512.41	\$ -	\$ 10,683,286.02	80.64%
601 - Water Operations	\$ 1,405,424.02	\$ 1,337,497.00	\$ 1,373,174.00	\$ 164,158.11	\$ 1,537,332.11	\$ 1,205,588.91	\$ -	\$ (1,856.58)	\$ 1,535,475.53	\$ -	\$ 1,207,445.49	78.64%
602 - Water Capital Improvements	2,492,838.80	809,244.80	912,215.00	33,325.88	945,540.88	2,356,542.72	-	-	945,540.88	-	2,356,542.72	249.23%
603 - Water Bond Improvements	1.06	-	-	-	-	1.06	-	-	-	-	1.06	100.00%
604 - Water Debt Service	53,704.16	591,315.00	585,466.00	-	585,466.00	59,553.16	-	-	585,466.00	-	59,553.16	10.17%
605 - Water Treatment Plant # 2	0.38	-	-	-	-	0.38	-	-	-	-	0.38	100.00%
606 - Water Utility State Issue II (OPWC)	-	290,000.00	290,000.00	-	290,000.00	2,695,731.38	-	(1,924.35)	290,000.00	-	2,697,655.73	148.19%
651 - Sewer Operations	3,052,280.34	1,465,764.00	1,496,348.00	325,964.96	1,822,312.96	1,106,661.97	-	-	1,822,312.96	-	1,106,661.97	82.66%
652 - Sewer Capital Improvements	1,840,983.19	604,454.00	329,881.00	1,008,894.22	1,338,775.22	1,106,661.97	-	-	1,338,775.22	-	1,106,661.97	82.66%
653 - Sewer Bond Improvements	387.84	-	-	-	-	387.84	-	-	-	-	387.84	100.00%
654 - Sewer Debt Service	256,987.99	231,881.00	364,400.00	79.71	364,479.71	124,389.28	-	-	364,479.71	-	124,389.28	34.13%
655 - Oaks Assessment	13,598.84	20,261.00	21,264.00	1.52	21,265.52	12,594.32	-	-	21,265.52	-	12,594.32	59.22%
656 - Utility State Issue II (OPWC)	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Enterprise Funds	\$ 9,116,206.62	\$ 5,350,416.80	\$ 5,372,748.00	\$ 1,532,424.40	\$ 6,905,172.40	\$ 7,561,451.02	\$ -	\$ (3,780.93)	\$ 6,901,391.47	\$ -	\$ 7,565,231.95	109.62%
Total All Funds	\$ 22,347,647.05	\$ 16,050,774.80	\$ 16,886,898.00	\$ 3,290,758.75	\$ 20,177,656.75	\$ 18,220,765.10	\$ -	\$ (27,752.87)	\$ 20,149,003.88	\$ -	\$ 18,248,517.97	90.56%

CITY OF PATASKALA, OHIO
JANUARY 2021 YTD ANALYSIS - All Funds

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 22,351,547	\$ 22,351,547			\$ 19,829,399	\$ 19,829,399					
REVENUE											
Taxes	Property Taxes	\$ -	\$ 1,414,770	\$ 1,414,770	0.00%	\$ -	\$ 1,368,521	\$ 1,368,521	0.00%	\$ -	0.00%
	Income Taxes	422,704	5,828,467	5,405,763	7.25%	433,796	6,073,043	5,639,247	7.14%	(11,092)	-2.56%
	Total Taxes	\$ 422,704	\$ 7,243,237	\$ 6,820,533	5.84%	\$ 433,796	\$ 7,441,564	\$ 7,007,768	5.83%	\$ (11,092)	-2.56%
Intergovernmental	State-Shared Revenues	\$ 129,078	\$ 1,704,388	\$ 1,575,310	7.57%	\$ 139,809	\$ 1,870,795	\$ 1,730,986	7.47%	\$ (10,730)	-7.68%
	Grants & Loans	272,327	4,117,356	3,775,109	125.21%	1,260	48,000	46,740	2.63%	271,067	21513.26%
	Other Intergovernmental	-	-	-	0.00%	-	16,689	16,689	0.00%	-	0.00%
	Total Intergovernmental	\$ 401,405	\$ 1,921,888	\$ 1,520,483	20.89%	\$ 141,069	\$ 1,935,484	\$ 1,794,415	7.29%	\$ 260,337	184.55%
Charges for Service	General Government Fees	\$ 14,667	\$ 230,850	\$ 216,183	6.35%	\$ 9,919	\$ 292,700	\$ 282,781	3.39%	\$ 4,747	47.86%
	Utility Charges	342,247	4,117,356	3,775,109	8.31%	349,328	4,102,682	3,753,354	8.51%	7,082	-2.03%
	Other Service Charges	811	190,000	189,189	0.43%	829	190,000	189,171	0.44%	(18)	-2.23%
	Total Charges for Service	\$ 357,724	\$ 4,538,206	\$ 4,180,482	7.88%	\$ 360,076	\$ 4,585,382	\$ 4,225,306	7.85%	\$ (2,353)	-0.65%
Fines & Forfeitures	Mayor's Court	\$ 2,967	\$ 109,250	\$ 106,283	2.72%	\$ 4,483	\$ 115,750	\$ 111,267	3.87%	\$ (1,516)	-33.82%
	Other Fines & Forfeitures	78	4,600	4,522	1.70%	120	7,100	6,980	1.69%	(42)	-35.00%
	Total Fines, Licenses & Permits	\$ 3,045	\$ 113,850	\$ 110,805	2.67%	\$ 4,603	\$ 122,850	\$ 118,247	3.75%	\$ (1,558)	-33.85%
Special Assessments	Special Assessments	-	22,761	22,761	0.00%	-	22,761	22,761	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ 22,761	\$ 22,761	0.00%	\$ -	\$ 22,761	\$ 22,761	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 7,927	\$ 236,846	\$ 228,919	3.35%	\$ 35,263	\$ 194,712	\$ 159,449	18.11%	\$ (27,336)	-77.52%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	1,250,000	1,250,000	0.00%	-	0.00%
	Other Miscellaneous Income	14,523	713,300	698,777	2.04%	67,155	677,592	610,437	9.91%	(52,631)	-78.37%
	Total Other Sources	\$ 22,451	\$ 950,146	\$ 927,695	2.36%	\$ 102,418	\$ 2,122,304	\$ 2,019,886	4.83%	\$ (79,967)	-78.08%
Interfund Transfers	Transfers & Advances In	\$ 1,188,187	\$ 1,260,687	\$ 72,500	94.25%	\$ 1,576,015	\$ 1,576,015	\$ -	100.00%	\$ (387,828)	-24.61%
	Total Transfers	\$ 1,188,187	\$ 1,260,687	\$ 72,500	94.25%	\$ 1,576,015	\$ 1,576,015	\$ -	100.00%	\$ (387,828)	-24.61%
	Grand Total Revenue	\$ 2,395,516	\$ 16,050,775	\$ 13,655,259	14.92%	\$ 2,617,977	\$ 17,806,359	\$ 15,188,382	14.70%	\$ (222,461)	-8.50%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ (1,188,187)	\$ (1,260,687)	\$ 72,500	-5.75%	\$ (1,576,015)	\$ (1,576,015)	\$ -	0.00%	\$ 387,828	-24.61%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (1,188,187)	\$ (1,260,687)	\$ 72,500	-5.75%	\$ (1,576,015)	\$ (1,576,015)	\$ -	0.00%	\$ 387,828	-24.61%
	Adjusted Grand Total Revenue	\$ 1,207,329	\$ 14,790,088	\$ 13,582,759	8.16%	\$ 1,041,962	\$ 16,230,344	\$ 15,188,382	6.42%	\$ 165,367	15.87%

	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 491,007	\$ 6,258,377	\$ 5,767,371	92.15%	\$ 1,156,830	\$ 4,610,541	73.67%	\$ 589,813	\$ (98,806)	-16.75%	
Contractual Services	109,409	3,995,202	3,885,793	97.26%	1,820,921	2,064,871	51.68%	199,732	(90,323)	-45.22%	
General Operating	171,216	3,197,385	3,026,168	94.65%	1,456,754	1,569,415	49.08%	146,875	24,341	16.57%	
Capital Outlay	355,700	3,466,493	3,110,794	89.74%	1,487,713	1,623,081	46.82%	1,141,893	(786,193)	-68.85%	
Debt Service	31,168	1,971,760	1,940,591	98.42%	1,940,590	1	0.00%	178,270	(147,102)	-82.52%	
Transfers & Advances	1,188,187	1,260,687	72,500	5.75%	-	72,500	5.75%	1,576,015	(387,828)	-24.61%	
	Grand Total Expenditures	\$ 2,346,687	\$ 20,149,904	\$ 17,803,217	88.35%	\$ 7,862,808	\$ 9,940,408	49.33%	\$ 3,832,598	\$ (1,485,911)	-38.77%
Adjustments:											
	- Interfund transfers & advances	\$ (1,188,187)	\$ (1,260,687)	\$ (72,500)	5.75%	\$ -	\$ 72,500	5.75%	\$ (1,576,015)	\$ 387,828	-24.61%
	Total Adjustments	\$ (1,188,187)	\$ (1,260,687)	\$ (72,500)	5.75%	\$ -	\$ 72,500	5.75%	\$ (1,576,015)	\$ 387,828	-24.61%
	Adjusted Grand Total Expenditures	\$ 1,158,500	\$ 18,889,217	\$ 17,730,717	93.87%	\$ 7,862,808	\$ 9,867,908	52.24%	\$ 2,256,583	\$ (1,098,083)	-48.66%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 22,400,376	\$ 18,248,518		\$ 14,537,568			\$ 18,614,777	\$ 3,785,598	20.34%	
			90.56%								

CITY OF PATASKALA, OHIO
2021 REVENUE BUDGET ANALYSIS - All Funds Summary
THROUGH JANUARY 31, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 422,704.27	\$ 7,243,237.00	\$ 6,820,532.73	\$ 7,243,237.00	\$ -
Income Taxes	\$ 422,704.27	\$ 5,828,467.00	\$ 5,405,762.73	\$ 5,828,467.00	\$ -
Property Taxes	\$ -	\$ 1,414,770.00	\$ 1,414,770.00	\$ 1,414,770.00	\$ -
Intergovernmental	\$ 401,405.45	\$ 1,921,888.00	\$ 1,520,482.55	\$ 1,921,888.00	\$ -
Grants & Loans	\$ 272,327.08	\$ 217,500.00	\$ (54,827.08)	\$ 217,500.00	\$ -
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 129,078.37	\$ 1,704,388.00	\$ 1,575,309.63	\$ 1,704,388.00	\$ -
Charges for Service	\$ 357,723.70	\$ 4,538,205.80	\$ 4,180,482.10	\$ 4,538,205.80	\$ -
General Government Fees	\$ 14,666.53	\$ 230,850.00	\$ 216,183.47	\$ 230,850.00	\$ -
Other Service Charges	\$ 810.65	\$ 190,000.00	\$ 189,189.35	\$ 190,000.00	\$ -
Utility	\$ 342,246.52	\$ 4,117,355.80	\$ 3,775,109.28	\$ 4,117,355.80	\$ -
Fines & Forfeitures	\$ 3,044.89	\$ 113,850.00	\$ 110,805.11	\$ 113,850.00	\$ -
Mayor's Court	\$ 2,966.89	\$ 109,250.00	\$ 106,283.11	\$ 109,250.00	\$ -
Other Fines & Forfeitures	\$ 78.00	\$ 4,600.00	\$ 4,522.00	\$ 4,600.00	\$ -
Special Assessments	\$ -	\$ 22,761.00	\$ 22,761.00	\$ 22,761.00	\$ -
Special Assessments	\$ -	\$ 22,761.00	\$ 22,761.00	\$ 22,761.00	\$ -
Miscellaneous Revenue	\$ 22,450.54	\$ 950,146.00	\$ 927,695.46	\$ 942,146.00	\$ 8,000.00
Investment Income	\$ 7,927.41	\$ 236,846.00	\$ 228,918.59	\$ 236,846.00	\$ -
Other Miscellaneous Revenue	\$ 14,523.13	\$ 713,300.00	\$ 698,776.87	\$ 705,300.00	\$ 8,000.00
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,188,187.00	\$ 1,260,687.00	\$ 72,500.00	\$ 1,260,687.00	\$ -
Transfers & Advances	\$ 1,188,187.00	\$ 1,260,687.00	\$ 72,500.00	\$ 1,260,687.00	\$ -
Grand Total	\$ 2,395,515.85	\$ 16,050,774.80	\$ 13,655,258.95	\$ 16,042,774.80	\$ 8,000.00

CITY OF PATASKALA, OHIO
 2021 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH JANUARY 31, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 491,006.63	\$ 1,156,830.24	\$ 6,258,377.44	\$ 4,610,540.57	\$ 6,034,361.00	\$ 224,016.44	\$ -
Contractual Services	\$ 109,409.15	\$ 1,820,921.35	\$ 3,995,201.73	\$ 2,064,871.23	\$ 3,039,187.00	\$ 956,014.73	\$ -
General Operating	\$ 171,216.28	\$ 1,456,753.71	\$ 3,197,384.63	\$ 1,569,414.64	\$ 2,686,087.00	\$ 511,297.63	\$ -
Capital Outlay	\$ 355,699.88	\$ 1,487,712.60	\$ 3,466,493.47	\$ 1,623,080.99	\$ 1,894,900.00	\$ 1,571,593.47	\$ -
Debt Service	\$ 31,168.34	\$ 1,940,590.39	\$ 1,971,759.61	\$ 0.88	\$ 1,971,676.00	\$ 83.61	\$ -
Transfers & Advances	\$ 1,188,187.00	\$ -	\$ 1,260,687.00	\$ 72,500.00	\$ 1,260,687.00	\$ -	\$ -
Grand Total	\$ 2,346,687.28	\$ 7,862,808.29	\$ 20,149,903.88	\$ 9,940,408.31	\$ 16,886,898.00	\$ 3,263,005.88	\$ -

CITY OF PATASKALA, OHIO
 2021 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH JANUARY 31, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 491,006.63	\$ 1,156,830.24	\$ 6,258,377.44	\$ 4,610,540.57	\$ 6,034,361.00	\$ 224,016.44	\$ -
Salaries & Wages	\$ 270,158.59	\$ 13,400.00	\$ 3,881,233.00	\$ 3,597,674.41	\$ 3,879,133.00	\$ 2,100.00	\$ -
Taxes & Insurance	\$ 157,362.31	\$ 1,104,020.30	\$ 1,596,606.00	\$ 335,223.39	\$ 1,396,387.00	\$ 199,869.00	\$ 350.00
Pension	\$ 42,966.93	\$ -	\$ 638,506.00	\$ 595,539.07	\$ 638,506.00	\$ -	\$ -
Employee Benefits	\$ 20,518.80	\$ 39,409.94	\$ 142,032.44	\$ 82,103.70	\$ 120,335.00	\$ 22,047.44	\$ (350.00)
Contractual Services	\$ 109,409.15	\$ 1,820,921.35	\$ 3,995,201.73	\$ 2,064,871.23	\$ 3,039,187.00	\$ 956,014.73	\$ -
Governmental Services	\$ -	\$ 82,824.24	\$ 100,938.00	\$ 18,113.76	\$ 99,600.00	\$ 1,238.00	\$ 100.00
Financial & Legal	\$ 21,050.02	\$ 174,308.22	\$ 552,415.24	\$ 357,057.00	\$ 481,897.00	\$ 70,518.24	\$ -
Planning & Zoning	\$ 19,006.35	\$ 704,956.23	\$ 1,397,512.58	\$ 673,550.00	\$ 878,550.00	\$ 518,962.58	\$ -
Maintenance & Insurance	\$ 7,752.42	\$ 117,910.11	\$ 593,311.53	\$ 467,649.00	\$ 551,700.00	\$ 41,011.53	\$ 600.00
Other Contractual	\$ 51,977.21	\$ 418,159.57	\$ 907,388.25	\$ 437,251.47	\$ 732,440.00	\$ 170,648.25	\$ 4,300.00
Utility	\$ 9,623.15	\$ 322,762.98	\$ 443,636.13	\$ 111,250.00	\$ 295,000.00	\$ 153,636.13	\$ (5,000.00)
General Operating	\$ 171,216.28	\$ 1,456,753.71	\$ 3,197,384.63	\$ 1,569,414.64	\$ 2,686,087.00	\$ 511,297.63	\$ -
Supplies & Materials	\$ 62,605.35	\$ 509,982.31	\$ 1,041,812.16	\$ 469,224.50	\$ 898,765.00	\$ 148,297.16	\$ (5,250.00)
Transportation	\$ 13,505.74	\$ 169,302.29	\$ 312,691.03	\$ 129,883.00	\$ 256,645.00	\$ 56,046.03	\$ -
Equipment	\$ 7,063.24	\$ 98,429.55	\$ 332,320.41	\$ 226,827.62	\$ 284,555.00	\$ 45,155.41	\$ 2,610.00
Law Enforcement	\$ 613.45	\$ 23,114.34	\$ 48,197.79	\$ 24,470.00	\$ 36,000.00	\$ 12,197.79	\$ -
Utilities	\$ 39,605.25	\$ 458,786.44	\$ 648,129.69	\$ 149,738.00	\$ 570,475.00	\$ 72,854.69	\$ 4,800.00
Tax-Related Expenses	\$ 43,749.85	\$ 6,531.68	\$ 363,894.60	\$ 313,613.07	\$ 361,428.00	\$ 2,466.60	\$ -
Miscellaneous Operating	\$ 4,073.40	\$ 190,607.10	\$ 450,338.95	\$ 255,658.45	\$ 278,219.00	\$ 174,279.95	\$ (2,160.00)
Capital Outlay	\$ 355,699.88	\$ 1,487,712.60	\$ 3,466,493.47	\$ 1,623,080.99	\$ 1,894,900.00	\$ 1,571,593.47	\$ -
Equipment	\$ 5,630.50	\$ 22,056.20	\$ 135,077.70	\$ 107,391.00	\$ 120,600.00	\$ 14,477.70	\$ -
Facilities	\$ -	\$ 3,428.00	\$ 3,428.00	\$ -	\$ -	\$ 3,428.00	\$ -
Rolling Stock	\$ 60,162.86	\$ 97,883.65	\$ 193,736.50	\$ 35,689.99	\$ 129,300.00	\$ 64,436.50	\$ -
Capital Projects	\$ 289,906.52	\$ 1,364,344.75	\$ 3,134,251.27	\$ 1,480,000.00	\$ 1,645,000.00	\$ 1,489,251.27	\$ -
Debt Service	\$ 31,168.34	\$ 1,940,590.39	\$ 1,971,759.61	\$ 0.88	\$ 1,971,676.00	\$ 83.61	\$ -
Interest Expense - Governmental Funds	\$ 1,040.41	\$ 268,744.50	\$ 269,785.79	\$ 0.88	\$ 268,754.00	\$ 2.38	\$ 1,029.41
Principal Payment - Governmental Funds	\$ 30,127.93	\$ 701,634.66	\$ 731,762.59	\$ -	\$ 732,792.00	\$ -	\$ (1,029.41)
Interest Expense - Utility Funds	\$ -	\$ 304,267.54	\$ 304,267.54	\$ -	\$ 304,188.00	\$ 79.54	\$ -
Principal Payment - Utility Funds	\$ -	\$ 665,943.69	\$ 665,943.69	\$ -	\$ 665,942.00	\$ 1.69	\$ -
Other Debt-Related Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,188,187.00	\$ -	\$ 1,260,687.00	\$ 72,500.00	\$ 1,260,687.00	\$ -	\$ -
Transfers & Advances	\$ 1,188,187.00	\$ -	\$ 1,260,687.00	\$ 72,500.00	\$ 1,260,687.00	\$ -	\$ -
Grand Total	\$ 2,346,687.28	\$ 7,862,808.29	\$ 20,149,903.88	\$ 9,940,408.31	\$ 16,886,898.00	\$ 3,263,005.88	\$ -

Certificate of County Auditor
Issued Along With An Amended Certificate of Estimated Resources
Which Also Establishes or Amends the Total Appropriations

Rev. Code Sec. 5705.39

County Auditor's Office,
Licking County, Ohio
Newark, Ohio
January 20, 2021

Jamie Nicholson, Finance Director
City of Pataskala

I, Michael L. Smith, County Auditor of Licking County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations, do not exceed the last amended official estimate of resources for the fiscal year beginning January 1st, 2021 as determined by the Budget Commission of said County.

Michael L. Smith

Michael L. Smith, County Auditor,
Licking County, Ohio

**1st AMENDED OFFICIAL CERTIFICATE OF
ESTIMATED RESOURCES
CITY OF PATASKALA - LICKING COUNTY**

	January 1, 2021 UNEC. BALANCE	TAXES	OTHER	TOTAL
GENERAL	\$ 2,060,673.91	\$ 1,164,770.00	\$ 616,778.00	\$ 3,842,221.91
SPECIAL REVENUE	6,367,893.47	-	7,146,349.00	13,514,242.47
DEBT SERVICE	282,039.01	-	899,823.00	1,181,862.01
CAPITAL PROJECTS	2,316,971.19	-	449,638.00	2,766,609.19
SPECIAL ASSESSMENTS	-	-	-	-
ENTERPRISE	7,583,782.22	-	5,350,416.80	12,934,199.02
INTERNAL	-	-	-	-
FIDUCIARY	445,528.50	-	423,000.00	868,528.50
TOTAL ALL FUNDS	<u>\$ 19,056,888.30</u>	<u>\$ 1,164,770.00</u>	<u>\$ 14,886,004.80</u>	<u>\$ 35,107,663.10</u>
GENERAL				
101 - General Fund	\$ 2,059,382.15	\$ 1,164,770.00	\$ 616,678.00	\$ 3,840,830.15
102 - Unclaimed Funds	1,291.76	-	100.00	1,391.76
TOTAL	<u>\$ 2,060,673.91</u>	<u>\$ 1,164,770.00</u>	<u>\$ 616,778.00</u>	<u>\$ 3,842,221.91</u>
SPECIAL REVENUE				
201 - Street Fund	\$ 2,334,786.52	-	\$ 3,080,816.00	\$ 5,415,602.52
202 - State Highway	234,450.35	-	93,380.00	327,830.35
203 - Ecological Preservation	1,000.00	-	-	1,000.00
204 - Pataskala JEDD	1,781.32	-	-	1,781.32
205 - Permissive License Tax	395,212.46	-	313,300.00	708,512.46
206 - Recreation Fund	64,880.43	-	285,050.00	349,930.43
207 - Park Use	210,205.53	-	43,500.00	253,705.53
208 - Police Fund	3,029,327.36	-	3,314,803.00	6,344,130.36
209 - Immobilization	490.00	-	-	490.00
210 - Mayor's Court Computer	24,707.74	-	5,000.00	29,707.74
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10
212 - Law Enforcement Trust	17,295.84	-	4,000.00	21,295.84
213 - Pataskaka Mobile Home Park	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	17,532.98	-	2,000.00	19,532.98
219 - Sesquicentennial Fund	366.91	-	-	366.91
220 - Indigent Drivers Interlock	952.10	-	-	952.10
221 - Indigent Drivers Alcohol Treatment	-	-	-	-
222 - Law Enforcement Training & Ed	10,079.61	-	4,500.00	14,579.61
223 - Payment In Lieu	14,386.50	-	-	14,386.50
224 - Local Coronavirus Relief Fund	-	-	-	-
TOTAL	<u>\$ 6,367,893.47</u>	<u>\$ -</u>	<u>\$ 7,146,349.00</u>	<u>\$ 13,514,242.47</u>
DEBT SERVICE				
401 - Debt Service	\$ 282,039.01	-	\$ 899,823.00	\$ 1,181,862.01
402 - Street Bond	-	-	-	-
TOTAL	<u>\$ 282,039.01</u>	<u>\$ -</u>	<u>\$ 899,823.00</u>	<u>\$ 1,181,862.01</u>
CAPITAL PROJECTS				
301 - Capital Improvements	\$ 1,368,813.41	-	\$ 102,138.00	\$ 1,470,951.41
302 - Bond Improvements	41,755.84	-	-	41,755.84
303 - State Issue II Capital Improvements	31,831.32	-	-	31,831.32
304 - Municipal Building Purchase	-	-	-	-
305 - Courter Bridge Improvements	-	-	-	-
306 - SR 310 TIF	665,638.90	-	250,000.00	915,638.90
307 - Columbia Road Bridge Improvements	-	-	-	-
308 - Capital Facilities	208,931.72	-	97,500.00	306,431.72
TOTAL	<u>\$ 2,316,971.19</u>	<u>\$ -</u>	<u>\$ 449,638.00</u>	<u>\$ 2,766,609.19</u>

SPECIAL ASSESSMENTS	UNENC. BALANCE	TAXES	OTHER	TOTAL
	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -

ENTERPRISE FUND				
601 - Water Utility	\$ 1,241,265.91	\$ -	\$ 1,337,497.00	\$ 2,578,762.91
602 - Water Capital Improvements	2,459,512.92	-	809,244.80	3,268,757.72
603 - Water Bond Improvements	1.06	-	-	1.06
604 - Water Debt Service	53,704.16	-	591,315.00	645,019.16
605 - Water Treatment Plant #2	0.38	-	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	290,000.00	290,000.00
651 - Sewer Utility	2,726,315.38	-	1,465,764.00	4,192,079.38
652 - Sewer Capital Improvements	832,088.97	-	604,454.00	1,436,542.97
653 - Sewer Bond Improvements	387.84	-	-	387.84
654 - Sewer Debt Service	256,908.28	-	231,881.00	488,789.28
655 - Oaks Assessment	13,597.32	-	20,261.00	33,858.32
656 - Utility State Issue II (OPWC)	-	-	-	-
TOTAL	\$ 7,583,782.22	\$ -	\$ 5,350,416.80	\$ 12,934,199.02

INTERNAL FUNDS				
	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -

FIDUCIARY FUNDS				
501 - Construction Account/Project Fund	\$ 355,852.39	\$ -	\$ 375,000.00	\$ 730,852.39
502 - Fire Escrow Fund	8,664.50	-	25,000.00	33,664.50
503 - Vendor Bond & Escrow	850.00	-	10,000.00	10,850.00
504 - Police Evidence Cash Seizure	15,652.72	-	13,000.00	28,652.72
999 - Payroll Clearing Fund	64,508.89	-	-	64,508.89
TOTAL	\$ 445,528.50	\$ -	\$ 423,000.00	\$ 868,528.50

THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2021 AS REVISED BY THE BUDGET COMMISSION OF LICKING COUNTY WHICH SHALL GOVERN THE TOTAL APPROPRIATION MADE AT ANY TIME DURING SUCH FISCAL YEAR.

BUDGET COMMISSION

Michael L. Smith

William C. Hayes

Olivia C. Parkinson

CITY OF PATASKALA, OHIO - LICKING COUNTY
 CERTIFICATE THAT THE TOTAL APPROPRIATIONS
 FROM EACH FUND DO NOT EXCEED OFFICIAL
 ESTIMATE OF RESOURCES (ORC 5705.39)

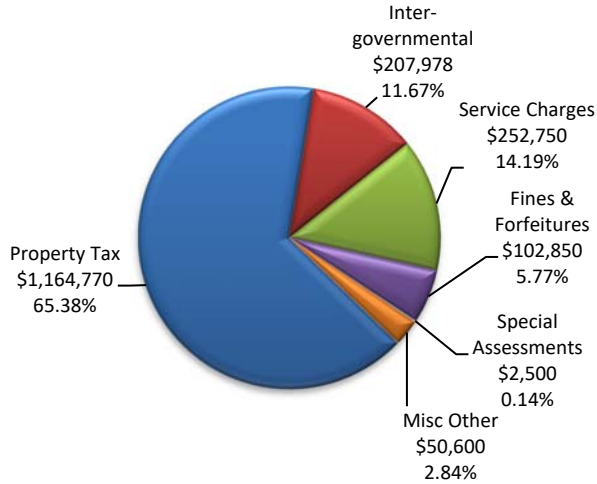
	RESOURCES AVAILABLE	RESOURCES APPROPRIATED BY LEGISLATION	PROJECTED UNENCUMBERED FUND BALANCE AS 12/31/21	OK OR EXCEEDS
GENERAL	\$ 3,842,221.91	\$ 1,997,276.79	\$ 1,844,945.12	OK
SPECIAL REVENUE	13,514,242.47	7,487,738.61	6,026,503.86	OK
DEBT SERVICE	1,181,862.01	1,037,781.00	144,081.01	OK
CAPITAL PROJECTS	2,766,609.19	544,429.00	2,222,180.19	OK
SPECIAL ASSESSMENTS	-	-	-	OK
ENTERPRISE	12,934,199.02	5,372,748.00	7,561,451.02	OK
INTERNAL	-	-	-	OK
FIDUCIARY	868,528.50	446,567.00	421,961.50	OK
TOTAL	<u>\$ 35,107,663.10</u>	<u>\$ 16,886,540.40</u>	<u>\$ 18,221,122.70</u>	
GENERAL				
101 - General Fund	\$ 3,840,830.15	\$ 1,997,276.79	\$ 1,843,553.36	OK
102 - Unclaimed Funds	1,391.76	-	1,391.76	OK
TOTAL GENERAL	<u>\$ 3,842,221.91</u>	<u>\$ 1,997,276.79</u>	<u>\$ 1,844,945.12</u>	OK
SPECIAL REVENUE				
201 - Street Fund	\$ 5,415,602.52	\$ 2,945,395.00	\$ 2,470,207.52	OK
202 - State Highway	327,830.35	87,998.10	239,832.25	OK
203 - Ecological Preservation	1,000.00	-	1,000.00	OK
204 - Pataskala JEDD	1,781.32	-	1,781.32	OK
205 - Permissive License Tax	708,512.46	449,500.00	259,012.46	OK
206 - Recreation Fund	349,930.43	260,000.51	89,929.92	OK
207 - Park Use	253,705.53	171,000.00	82,705.53	OK
208 - Police Fund	6,344,130.36	3,551,345.00	2,792,785.36	OK
209 - Immobilization	490.00	-	490.00	OK
210 - Mayor's Court Computer	29,707.74	10,000.00	19,707.74	OK
211 - Alcohol Enforcement & Education	5,946.10	2,500.00	3,446.10	OK
212 - Law Enforcement Trust	21,295.84	10,000.00	11,295.84	OK
213 - Pataskaka Mobile Home Park	4,491.72	-	4,491.72	OK
214 - FEMA Fund	-	-	-	OK
215 - CHIP Fund	-	-	-	OK
216 - Community Development Block Grant	-	-	-	OK
217 - Safe Routes to School	-	-	-	OK
218 - Police K-9	19,532.98	-	19,532.98	OK
219 - Sesquicentennial Fund	366.91	-	366.91	OK
220 - Indigent Drivers Interlock	952.10	-	952.10	OK
221 - Indigent Drivers Alcohol Treatment	-	-	-	OK
222 - Law Enforcement Training & Ed	14,579.61	-	14,579.61	OK
223 - Payment In Lieu	14,386.50	-	14,386.50	OK
224 - Local Coronavirus Relief Fund	-	-	-	OK
TOTAL SPECIAL REVENUE	<u>\$ 13,514,242.47</u>	<u>\$ 7,487,738.61</u>	<u>\$ 6,026,503.86</u>	OK
DEBT SERVICE				
401 - Debt Service	\$ 1,181,862.01	\$ 1,037,781.00	\$ 144,081.01	OK
402 - Street Bond	-	-	-	OK
TOTAL DEBT SERVICE	<u>\$ 1,181,862.01</u>	<u>\$ 1,037,781.00</u>	<u>\$ 144,081.01</u>	OK
CAPITAL PROJECTS				
301 - Capital Improvements	\$ 1,470,951.41	\$ 232,338.00	\$ 1,238,613.41	OK
302 - Bond Improvements	41,755.84	-	41,755.84	OK
303 - State Issue II Capital Improvements	31,831.32	-	31,831.32	OK
304 - Municipal Building Purchase	-	-	-	OK
305 - Courter Bridge Improvements	-	-	-	OK
306 - SR 310 TIF	915,638.90	162,091.00	753,547.90	OK

307 - Columbia Road Bridge Improvements	-	-	-	OK
308 - Capital Facilities	306,431.72	150,000.00	156,431.72	OK
TOTAL CAPITAL PROJECTS	\$ 2,766,609.19	\$ 544,429.00	\$ 2,222,180.19	OK
<u>SPECIAL ASSESSMENTS</u>				
	\$ -	\$ -	\$ -	OK
	-	-	-	OK
TOTAL SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	OK
<u>ENTERPRISE FUND</u>				
601 - Water Utility	\$ 2,578,762.91	\$ 1,373,174.00	\$ 1,205,588.91	OK
602 - Water Capital Improvements	3,268,757.72	912,215.00	2,356,542.72	OK
603 - Water Bond Improvements	1.06	-	1.06	OK
604 - Water Debt Service	645,019.16	585,466.00	59,553.16	OK
605 - Water Treatment Plant #2	0.38	-	0.38	OK
606 - Water Utility State Issue II (OPWC)	290,000.00	290,000.00	-	OK
651 - Sewer Utility	4,192,079.38	1,496,348.00	2,695,731.38	OK
652 - Sewer Capital Improvements	1,436,542.97	329,881.00	1,106,661.97	OK
653 - Sewer Bond Improvements	387.84	-	387.84	OK
654 - Sewer Debt Service	488,789.28	364,400.00	124,389.28	OK
655 - Oaks Assessment	33,858.32	21,264.00	12,594.32	OK
656 - Utility State Issue II (OPWC)	-	-	-	OK
TOTAL ENTERPRISE	\$ 12,934,199.02	\$ 5,372,748.00	\$ 7,561,451.02	OK
<u>INTERNAL FUNDS</u>				
	\$ -	\$ -	\$ -	OK
	-	-	-	OK
TOTAL INTERNAL	\$ -	\$ -	\$ -	OK
<u>FIDUCIARY FUNDS</u>				
501 - Construction Account/Project Fund	\$ 730,852.39	\$ 375,000.00	\$ 355,852.39	OK
502 - Fire Escrow Fund	33,664.50	33,664.00	0.50	OK
503 - Vendor Bond & Escrow	10,850.00	9,350.00	1,500.00	OK
504 - Police Evidence/Cash Seizure	28,652.72	28,553.00	99.72	OK
999 - Payroll Clearing Fund	64,508.89	-	64,508.89	OK
TOTAL FIDUCIARY	\$ 868,528.50	\$ 446,567.00	\$ 421,961.50	OK

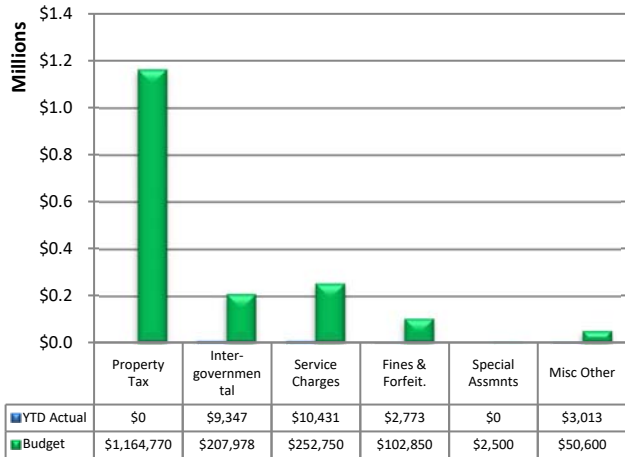
General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$25.6 thousand, which represents 1.44% of budget. When compared to a straight-line rate of 8.33%, it is clear that general fund revenues through January 31st are running behind budget. The timing of when the city receives its semi-annual property tax settlements, however, does skew the total. Eliminating the impact that the property tax receipts have in the calculation, the total is running at 4.15%, or approximately 5.3% below budget.

General Fund Revenue Budget by Source



General Fund Revenue Budget vs YTD Actual



The largest revenue source for the general fund is property taxes, which accounts for 65.38% of the 2021 general fund revenue budget. The 2021 budget for this category is projected to be \$1.16 million and would be up by \$47.8 thousand (4.28%) when compared to 2020 full-year collections. To-date, however, the general fund has not yet received any property tax revenues from the Licking County Treasurer and would not anticipate doing so until the month of March.

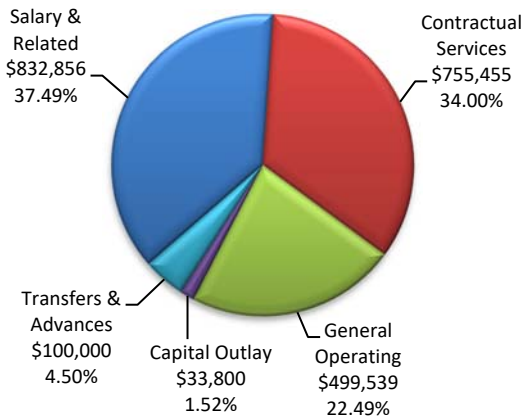
Service charge revenues represent the second largest revenue category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2021 budget in this category is \$252.8 thousand (14.19% of budget). Through January 31, the city has received only \$10.4 thousand (4.13% of budget) and is up by \$7.7 thousand (286%) from FY 2020. The variance is the result of increased requests for permits from the city in 2021 (up \$3.0 thousand) and increased variance applications and zoning permit requests (up \$3.9 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 2021, it is projected to account for approximately \$208.0 thousand (11.67% 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 \$9.3 thousand in this category (4.49% of budget) and is up by only \$0.6 thousand (7.12%) when compared to the same one-month period in 2020.

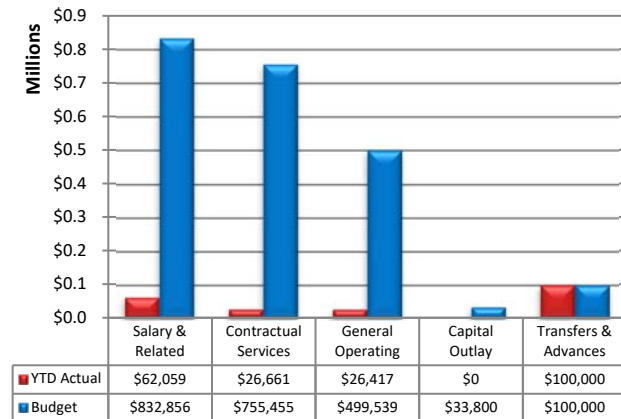
Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2021 budget in this category is \$102.9 thousand (5.77% of budget) and consists of fines and forfeitures generated by the operation of the city’s Mayor’s Court, as well as other state-generated fines. Through January 31, the city has received \$2.8 thousand in this category, which represents 2.70% of budget. Compared to the same one-month period in 2020, the total is down by \$1.4 thousand, or 32.87%. The primary driver of the decline is the reduced revenue generated by the Mayor’s Court.

Expenditures – The general fund has a total appropriated expenditure budget for 2021 of approximately \$2.22 million. Total spending through January 31 is \$215.1 thousand and is equal to 9.68% of the budget. Including encumbrances (e.g., purchase orders) of \$816.5 thousand (but excluding transfers) in the total results in a total ratio equal to 43.91% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same one-month period in 2020 (and excluding transfers), the total is down by \$81.6 thousand (41.48%).

General Fund Expense Budget by Category



General Fund Spending Budget vs YTD Actual
(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category, with a 2021 budget of \$832.9 thousand, or 37.49% of the general fund budget. Spending through January 31 was \$62.1 thousand, or 7.45% of budget. The positive variance (\$7.3 thousand above budget) was primarily the result of there being three (3) pay periods (versus the usual two) in January 2020 that didn’t recur in 2021.

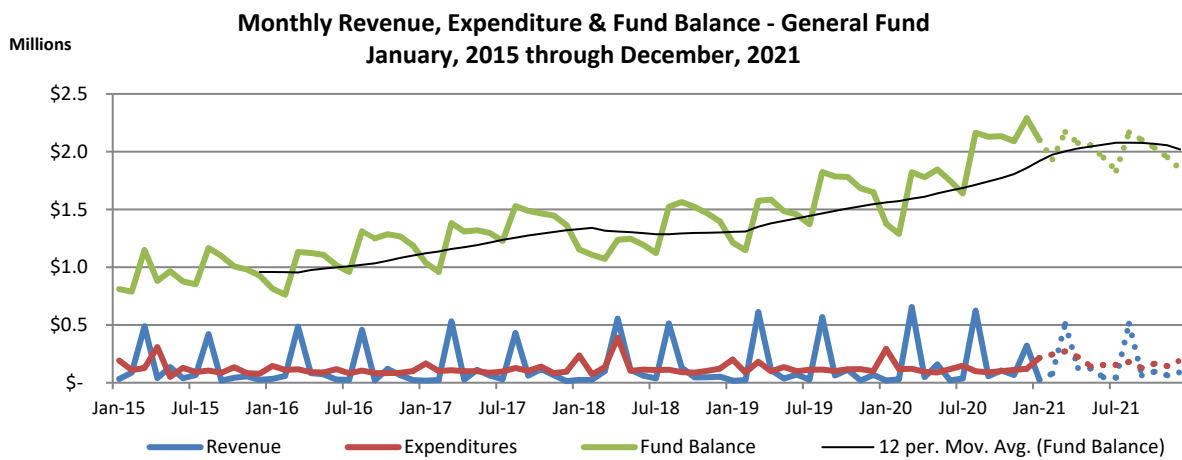
Contractual services is another major expense category in the General fund. The 2021 budget in this category is \$755.5 thousand (34.0% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through January 31 is \$26.7 thousand (3.53% of budget). Including encumbrances (e.g. purchase orders) of \$389.7 thousand in the total, 55.12% 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 2021 budget of \$499.5 thousand, or 22.49% of the fund’s budget. Year to-date 2021 spending in this category is \$26.4 thousand and is equal to 5.29% of budget. Including

encumbrances in the calculation, the total spent or committed is \$289.1 thousand, or 57.88% of budget. Spending in this category is up by \$2.0 thousand (8.04%) from the same one-month period in 2020.

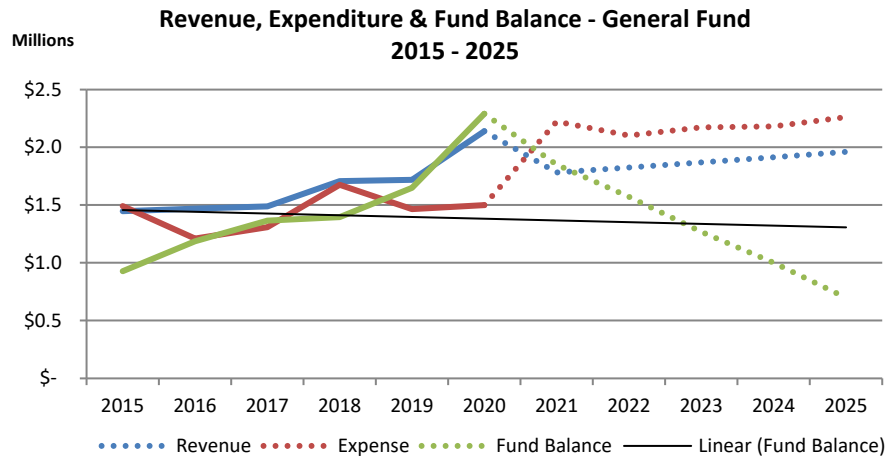
The approved 2021 budget in the general fund includes \$100,000 in interfund transfers to the Recreation (206) fund to provide additional funding for recreational programming. This is a slight increase from FY 2020 which had a total of \$95,000 in interfund transfers. The 2021 transfers were made on 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 2015. 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 2015, the fund has generally been on an upward trajectory. The approved 2021 budget would have the fund declining by \$440.2 thousand (19.22%) 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 2015 and April 2018 spikes reflect interfund transfers of \$200 and \$250 thousand, respectively, to the Capital Improvements fund.

As you can see from the chart at right, fiscal years 2016 through 2020 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 - 2020 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 2021 as the current forecast calls for deficit spending in each future year through 2025. The result of this is a declining fund balance in all future years. This chart has been updated with the approved 2021 budget data and the forecast through 2025. Based upon the numbers, the fund balance is currently projected to be \$698.2 thousand at the end of FY 2025 and would reflect a carryover balance ratio of 30.47% which is within the 25-35% target range in the city's fund balance policy.

CITY OF PATASKALA, OHIO
JANUARY 2021 YTD ANALYSIS - General Fund (101)

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 2,289,899	\$ 2,289,899			\$ 1,649,717	\$ 1,649,717					
REVENUE											
Taxes	Property Taxes	\$ -	\$ 1,164,770	\$ 1,164,770	0.00%	\$ -	\$ 1,060,188	\$ 1,060,188	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ 1,164,770	\$ 1,164,770	0.00%	\$ -	\$ 1,060,188	\$ 1,060,188	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ 9,347	\$ 207,978	\$ 198,631	4.49%	\$ 8,725	\$ 209,756	\$ 201,031	4.16%	\$ 622	7.12%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 9,347	\$ 207,978	\$ 198,631	4.49%	\$ 8,725	\$ 209,756	\$ 201,031	4.16%	\$ 622	7.12%
Charges for Service	General Government Fees	\$ 9,621	\$ 62,750	\$ 53,129	15.33%	\$ 1,875	\$ 73,300	\$ 71,425	2.56%	\$ 7,746	413.11%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	811	190,000	189,189	0.43%	829	190,000	189,171	0.44%	(18)	-2.23%
	Total Charges for Service	\$ 10,431	\$ 252,750	\$ 242,319	4.13%	\$ 2,704	\$ 263,300	\$ 260,596	1.03%	\$ 7,727	285.76%
Fines & Forfeitures	Mayor's Court	\$ 2,773	\$ 102,750	\$ 99,977	2.70%	\$ 4,131	\$ 107,500	\$ 103,369	3.84%	\$ (1,358)	-32.87%
	Other Fines & Forfeitures	-	100	100	0.00%	-	100	100	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ 2,773	\$ 102,850	\$ 100,077	2.70%	\$ 4,131	\$ 107,600	\$ 103,469	3.84%	\$ (1,358)	-32.87%
Special Assessments	Special Assessments	-	2,500	2,500	0.00%	-	2,500	2,500	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ 2,500	\$ 2,500	0.00%	\$ -	\$ 2,500	\$ 2,500	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 1,047	\$ 29,100	\$ 28,053	3.60%	\$ 3,423	\$ 25,462	\$ 22,039	13.44%	\$ (2,376)	-69.40%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	1,966	21,500	19,534	9.14%	183	16,500	16,317	1.11%	1,783	975.85%
	Total Other Sources	\$ 3,013	\$ 50,600	\$ 47,587	5.95%	\$ 3,606	\$ 41,962	\$ 38,356	8.59%	\$ (593)	-16.44%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 25,564	\$ 1,781,448	\$ 1,755,884	1.44%	\$ 19,166	\$ 1,685,306	\$ 1,666,140	1.14%	\$ 6,398	33.38%
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	\$ 25,564	\$ 1,781,448	\$ 1,755,884	1.44%	\$ 19,166	\$ 1,685,306	\$ 1,666,140	1.14%	\$ 6,398	33.38%

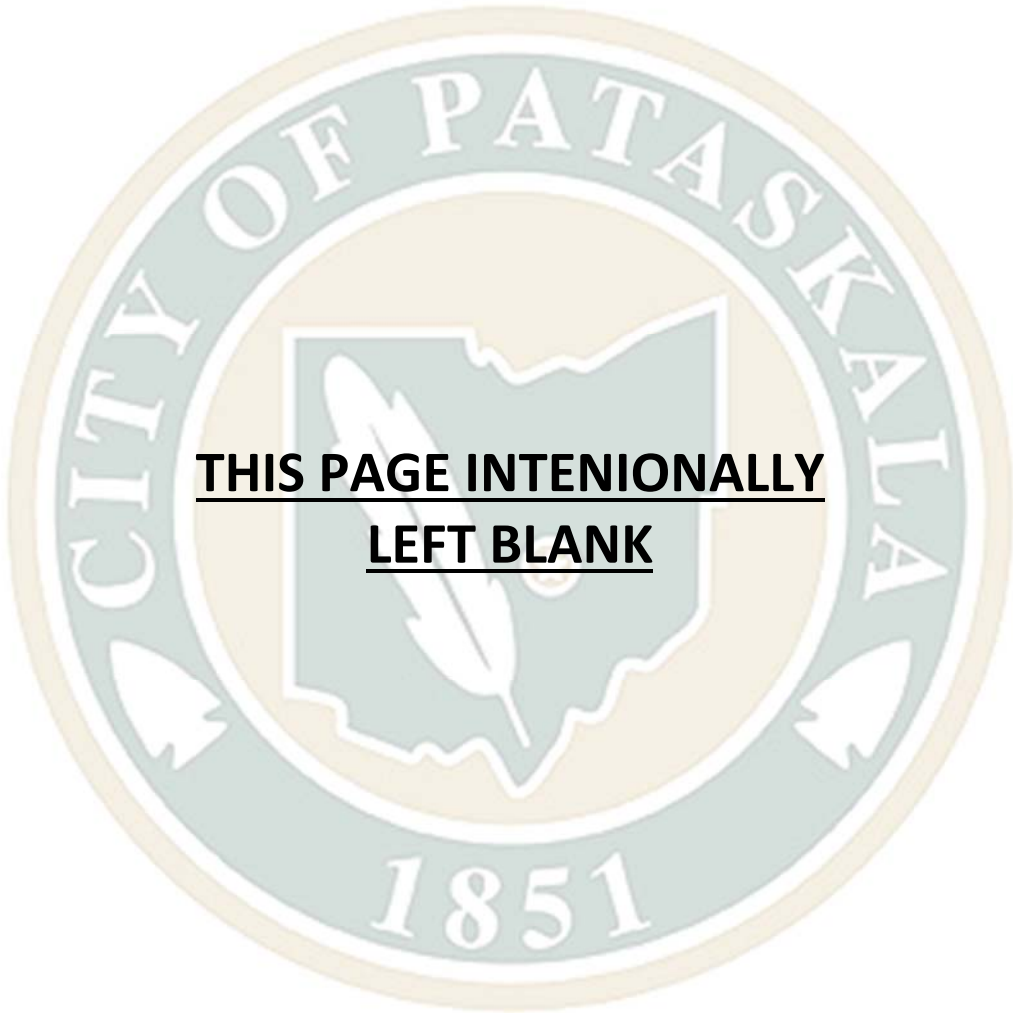
	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 62,059	\$ 832,856	\$ 770,796	92.55%	\$ 147,648	\$ 623,149	74.82%	\$ 77,461	\$ (15,402)	-19.88%	
Contractual Services	26,661	755,455	728,794	96.47%	389,730	339,064	44.88%	89,937	(63,276)	-70.36%	
General Operating	26,417	499,539	473,122	94.71%	262,693	210,429	42.12%	24,452	1,965	8.04%	
Capital Outlay	-	33,800	33,800	-100.00%	16,409	17,391	51.45%	4,892	(4,892)	-100.00%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	100,000	100,000	-	0.00%	-	-	0.00%	95,000	5,000	5.26%	
	Grand Total Expenditures	\$ 215,138	\$ 2,221,650	\$ 2,006,512	90.32%	\$ 816,479	\$ 1,190,033	53.57%	\$ 291,742	\$ (76,605)	-26.26%
Adjustments:											
	- Interfund transfers & advances	\$ (100,000)	\$ (100,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (95,000)	\$ (5,000)	5.26%
	Total Adjustments	\$ (100,000)	\$ (100,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (95,000)	\$ (5,000)	5.26%
	Adjusted Grand Total Expenditures	\$ 115,138	\$ 2,121,650	\$ 2,006,512	94.57%	\$ 816,479	\$ 1,190,033	56.09%	\$ 196,742	\$ (81,605)	-41.48%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 2,100,325	\$ 1,849,697	83.26%	\$ 1,283,846			\$ 1,377,140	\$ 723,185	52.51%	

CITY OF PATASKALA, OHIO
 2021 REVENUE BUDGET ANALYSIS - General Fund (101)
 THROUGH JANUARY 31, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 25,563.82	\$ 1,781,448.00	\$ 1,755,884.18	\$ 1,781,448.00	\$ -
Taxes	\$ -	\$ 1,164,770.00	\$ 1,164,770.00	\$ 1,164,770.00	\$ -
Property Taxes	\$ -	\$ 1,164,770.00	\$ 1,164,770.00	\$ 1,164,770.00	\$ -
Intergovernmental	\$ 9,346.51	\$ 207,978.00	\$ 198,631.49	\$ 207,978.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 9,346.51	\$ 207,978.00	\$ 198,631.49	\$ 207,978.00	\$ -
Charges for Service	\$ 10,431.48	\$ 252,750.00	\$ 242,318.52	\$ 252,750.00	\$ -
General Government Fees	\$ 9,620.83	\$ 62,750.00	\$ 53,129.17	\$ 62,750.00	\$ -
Other Service Charges	\$ 810.65	\$ 190,000.00	\$ 189,189.35	\$ 190,000.00	\$ -
Fines & Forfeitures	\$ 2,772.89	\$ 102,850.00	\$ 100,077.11	\$ 102,850.00	\$ -
Mayor's Court	\$ 2,772.89	\$ 102,750.00	\$ 99,977.11	\$ 102,750.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Special Assessments	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -
Special Assessments	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -
Miscellaneous Revenue	\$ 3,012.94	\$ 50,600.00	\$ 47,587.06	\$ 50,600.00	\$ -
Investment Income	\$ 1,047.36	\$ 29,100.00	\$ 28,052.64	\$ 29,100.00	\$ -
Other Miscellaneous Revenue	\$ 1,965.58	\$ 21,500.00	\$ 19,534.42	\$ 21,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 25,563.82	\$ 1,781,448.00	\$ 1,755,884.18	\$ 1,781,448.00	\$ -

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 215,137.71	\$ 816,478.93	\$ 2,221,650.13	\$ 1,190,033.49	\$ 1,997,311.00	\$ 224,339.13	\$ -
General Government	\$ 53,096.57	\$ 369,291.37	\$ 1,000,847.51	\$ 578,459.57	\$ 882,632.00	\$ 118,215.51	\$ -
Salary & Related	\$ 33,408.43	\$ 72,531.19	\$ 444,862.56	\$ 338,922.94	\$ 427,624.00	\$ 17,238.56	\$ -
Contractual Services	\$ 16,796.29	\$ 223,527.04	\$ 375,957.07	\$ 135,633.74	\$ 318,650.00	\$ 57,307.07	\$ -
General Operating	\$ 2,891.85	\$ 73,233.14	\$ 180,027.88	\$ 103,902.89	\$ 136,358.00	\$ 43,669.88	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 12,548.94	\$ 119,814.33	\$ 319,697.91	\$ 187,334.64	\$ 299,656.00	\$ 20,041.91	\$ -
Salary & Related	\$ 8,708.14	\$ 28,933.00	\$ 103,442.39	\$ 65,801.25	\$ 101,306.00	\$ 2,136.39	\$ -
Contractual Services	\$ 3,818.50	\$ 88,879.46	\$ 208,031.35	\$ 115,333.39	\$ 191,100.00	\$ 16,931.35	\$ -
General Operating	\$ 22.30	\$ 2,001.87	\$ 8,224.17	\$ 6,200.00	\$ 7,250.00	\$ 974.17	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 13,663.74	\$ 43,405.12	\$ 212,824.83	\$ 155,755.97	\$ 200,670.00	\$ 12,154.83	\$ -
Salary & Related	\$ 11,859.22	\$ 24,695.42	\$ 163,485.61	\$ 126,930.97	\$ 160,420.00	\$ 3,065.61	\$ -
Contractual Services	\$ 1,249.50	\$ 3,084.48	\$ 13,733.98	\$ 9,400.00	\$ 9,500.00	\$ 4,233.98	\$ -
General Operating	\$ 555.02	\$ 15,625.22	\$ 35,605.24	\$ 19,425.00	\$ 30,750.00	\$ 4,855.24	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 5,192.59	\$ 20,886.87	\$ 115,313.61	\$ 89,234.15	\$ 106,633.00	\$ 8,680.61	\$ -
Salary & Related	\$ 2,937.54	\$ 6,463.76	\$ 50,256.92	\$ 40,855.62	\$ 48,078.00	\$ 2,178.92	\$ -
Contractual Services	\$ 817.08	\$ 9,191.84	\$ 40,655.92	\$ 30,647.00	\$ 36,115.00	\$ 4,540.92	\$ -
General Operating	\$ 1,437.97	\$ 5,231.27	\$ 24,400.77	\$ 17,731.53	\$ 22,440.00	\$ 1,960.77	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 25,489.94	\$ 248,057.08	\$ 402,458.02	\$ 128,911.00	\$ 338,900.00	\$ 63,558.02	\$ -
Salary & Related	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ -
Contractual Services	\$ 3,979.90	\$ 65,046.99	\$ 117,076.89	\$ 48,050.00	\$ 101,000.00	\$ 16,076.89	\$ -
General Operating	\$ 21,510.04	\$ 166,601.09	\$ 251,281.13	\$ 63,170.00	\$ 207,000.00	\$ 44,281.13	\$ -
Capital Outlay	\$ -	\$ 16,409.00	\$ 33,800.00	\$ 17,391.00	\$ 30,600.00	\$ 3,200.00	\$ -
Recreational Programming	\$ 5,145.93	\$ 15,024.16	\$ 70,508.25	\$ 50,338.16	\$ 68,820.00	\$ 1,688.25	\$ -
Salary & Related	\$ 5,145.93	\$ 15,024.16	\$ 70,508.25	\$ 50,338.16	\$ 68,820.00	\$ 1,688.25	\$ -
Transfers & Advances	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -
Transfers & Advances	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -
Grand Total	\$ 215,137.71	\$ 816,478.93	\$ 2,221,650.13	\$ 1,190,033.49	\$ 1,997,311.00	\$ 224,339.13	\$ -

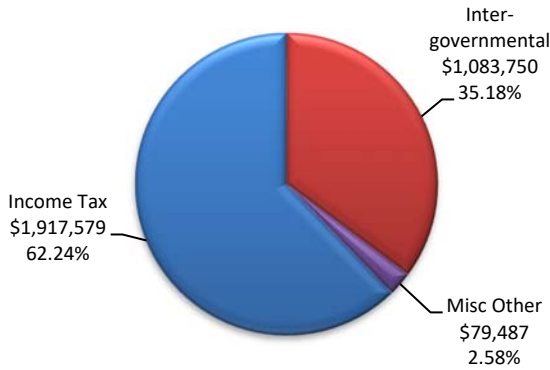


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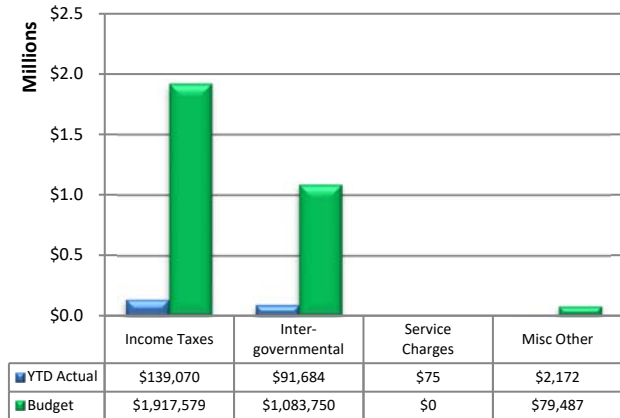
Street Fund (201)

Revenue – The Street Fund has a 2021 revenue budget of approximately \$3.08 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 \$233.0 thousand, which reflects 7.56% of the full-year budget. Total revenue to-date is down by \$10.2 thousand (4.20%) from the same one-month period in 2020.

Street Fund Revenue Budget by Source

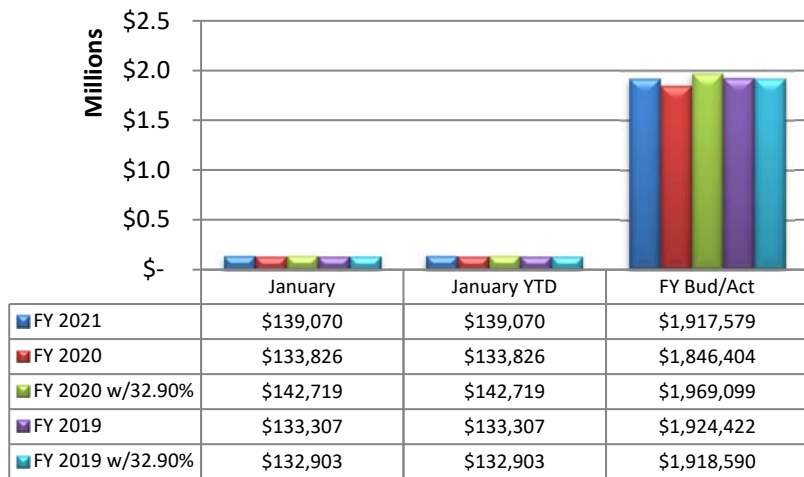


Street Fund Revenue Budget vs YTD Actual



Income tax collections in January were \$139.1 thousand and represent 7.25% of the 2021 budget. Collections are up by \$5.2 thousand (3.92%) when compared to the same period in 2020. In 2020, the January collections were equal to 7.25% of the full-year collections, and in 2019 the rate was also 7.25%. The increase in the fund’s 2021 allocation rate from 30.85% to 32.90% had the effect of increasing the revenue credited to the fund by \$2.9 thousand. The increased level of total collections in January resulted in an increase of \$2.4 thousand. The net impact of these variances is the overall increase in fund revenue of \$5.2 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would

Income Tax Collections - Street Fund

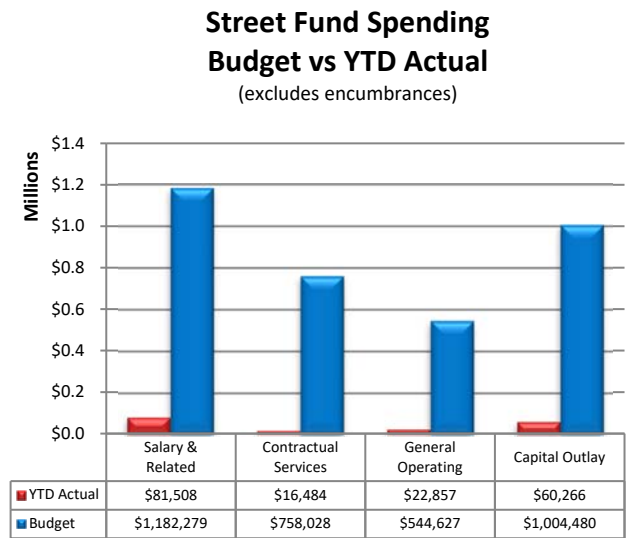


have received \$3.6 thousand (2.56%) less in 2021 than 2020 had the allocation rate not been changed, and collections would have been \$6.2 thousand (4.64%) lower than 2019 collections.

Intergovernmental revenues in the Street fund are budgeted at \$1.08 million and represent 35.18% 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 \$91.7 thousand in this category (8.46% of budget) which is down by \$9.1 thousand (9.05%) from the same one-month period in 2020.

The other category, Other Sources, is budgeted at \$79.5 thousand and represents only 2.58% of the total fund revenue budget. To date, the city has received \$2.2 thousand (2.73% of budget), which is down by \$6.3 thousand (74.42%) from the same one-month period in 2020.

Expenditures – The Street fund has a total appropriated expenditure budget for 2021 of approximately \$3.49 million. Total spending through January 31 was \$181.1 thousand and is equal to 5.19% of budget. The lower than anticipated spending rate is the result of below budget spending in all budget categories. Including encumbrances of \$907.9 thousand in the total (but excluding transfers) results in total fund spending equal to 31.21% of budget. Compared to year to-date 2020 (and excluding transfers), the total is down by \$1.08 million (85.6%) and is the result of paying invoices from 2018 construction projects in January 2020 which didn’t recur in 2021.

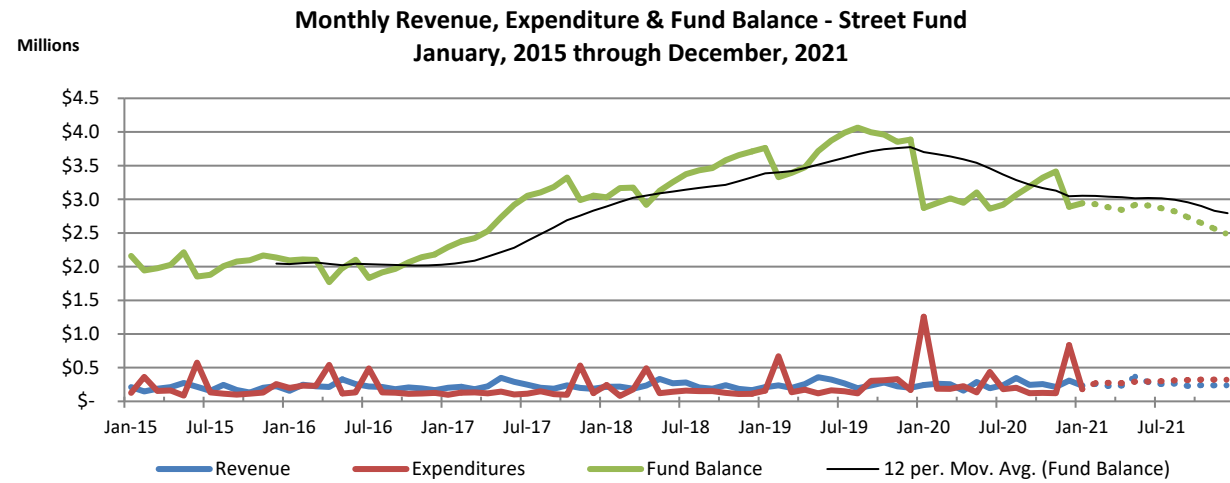


Salaries, wages and other employee-related costs is the largest expense category in the Street fund with a 2021 budget of \$1.18 million, or 33.88% of the fund’s budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through January 31 was \$81.5 thousand, or 6.89% of budget. The positive budget variance (\$17.0 thousand below budget) is primarily the result of the early funding of employee HRA accounts in 2021 being lower than the straight-line rate. Spending in this category is down by \$13.8 thousand (14.51%) from the level in 2020 and is also the result of there being three (3) pay periods (versus 2) in January 2020 that didn’t recur in 2021.

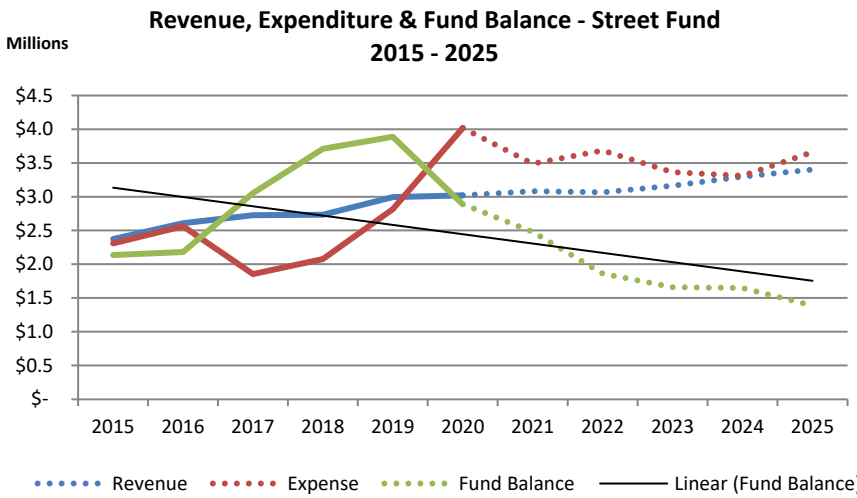
Spending on capital projects and equipment represents the next major expense category in the Street Fund with a 2021 budget of \$1.0 million, or 28.79% of the fund’s budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through January 31 was \$60.3 million, or 6.0% of budget. The variance is the result of planned infrastructure improvement projects that won’t begin until Spring or later. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$293.8 thousand, or 29.25% of budget.

General operating expenditures is another 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 2021 budget of \$544.6 thousand, or 15.61% of the fund’s budget. Spending through January 31 was \$22.9 thousand, or 4.20% of budget. Including encumbrances in the calculation, total spending is \$179.9 thousand, or 33.03% of the budget. Spending in this category is down by approximately \$3.8 thousand (14.30%) when compared to the same one-month period in 2020.

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 2015. 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 2015, revenues have generally equaled or exceeded expenses, except for large-dollar progress payments on capital improvement projects. In 2021, however, the fund balance is projected to decline by \$408.6 thousand (14.14%) due to planned roadway and infrastructure improvement projects expected to be completed in 2021. This balance represents a carryover ratio of



71.09% which is above the 25-35% target per city policy.

As you can see from chart at the bottom of the previous page, which has been updated with the proposed 2021 budget data through 2025, 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 somewhat stabilize (although still declining) in 2021. From 2022 and beyond, the fund balance remains somewhat stable between \$1.39 and \$2.48 million. The 2025 year-end carryover balance is currently projected to be 37.96% of planned spending which is slightly higher than policy.

CITY OF PATASKALA, OHIO
JANUARY 2021 YTD ANALYSIS - Street Fund (201)

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 2,889,341	\$ 2,889,341			\$ 3,887,764	\$ 3,887,764					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	139,070	1,917,579	1,778,509	7.25%	133,826	1,873,534	1,739,708	7.14%	5,244	3.92%
	Total Taxes	\$ 139,070	\$ 1,917,579	\$ 1,778,509	7.25%	\$ 133,826	\$ 1,873,534	\$ 1,739,708	7.14%	\$ 5,244	3.92%
Intergovernmental	State-Shared Revenues	\$ 91,684	\$ 1,083,750	\$ 992,066	8.46%	\$ 100,808	\$ 1,116,830	\$ 1,016,022	9.03%	\$ (9,123)	-9.05%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 91,684	\$ 1,083,750	\$ 992,066	8.46%	\$ 100,808	\$ 1,116,830	\$ 1,016,022	9.03%	\$ (9,123)	-9.05%
Charges for Service	General Government Fees	\$ 75	\$ -	\$ (75)	100.00%	\$ 105	\$ -	\$ (105)	100.00%	\$ (30)	-28.57%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 75	\$ -	\$ (75)	100.00%	\$ 105	\$ -	\$ (105)	100.00%	\$ (30)	-28.57%
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	\$ 1,322	\$ 49,487	\$ 48,165	2.67%	\$ 8,067	\$ 51,018	\$ 42,951	15.81%	\$ (6,745)	-83.62%
	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	850	30,000	29,150	2.83%	422	30,000	29,578	1.41%	428	101.53%
	Total Other Sources	\$ 2,172	\$ 79,487	\$ 77,315	2.73%	\$ 8,489	\$ 81,018	\$ 72,529	10.48%	\$ (6,317)	-74.42%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 233,000	\$ 3,080,816	\$ 2,847,816	7.56%	\$ 243,227	\$ 3,071,382	\$ 2,828,154	7.92%	\$ (10,227)	-4.20%
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	\$ 233,000	\$ 3,080,816	\$ 2,847,816	7.56%	\$ 243,227	\$ 3,071,382	\$ 2,828,154	7.92%	\$ (10,227)	-4.20%

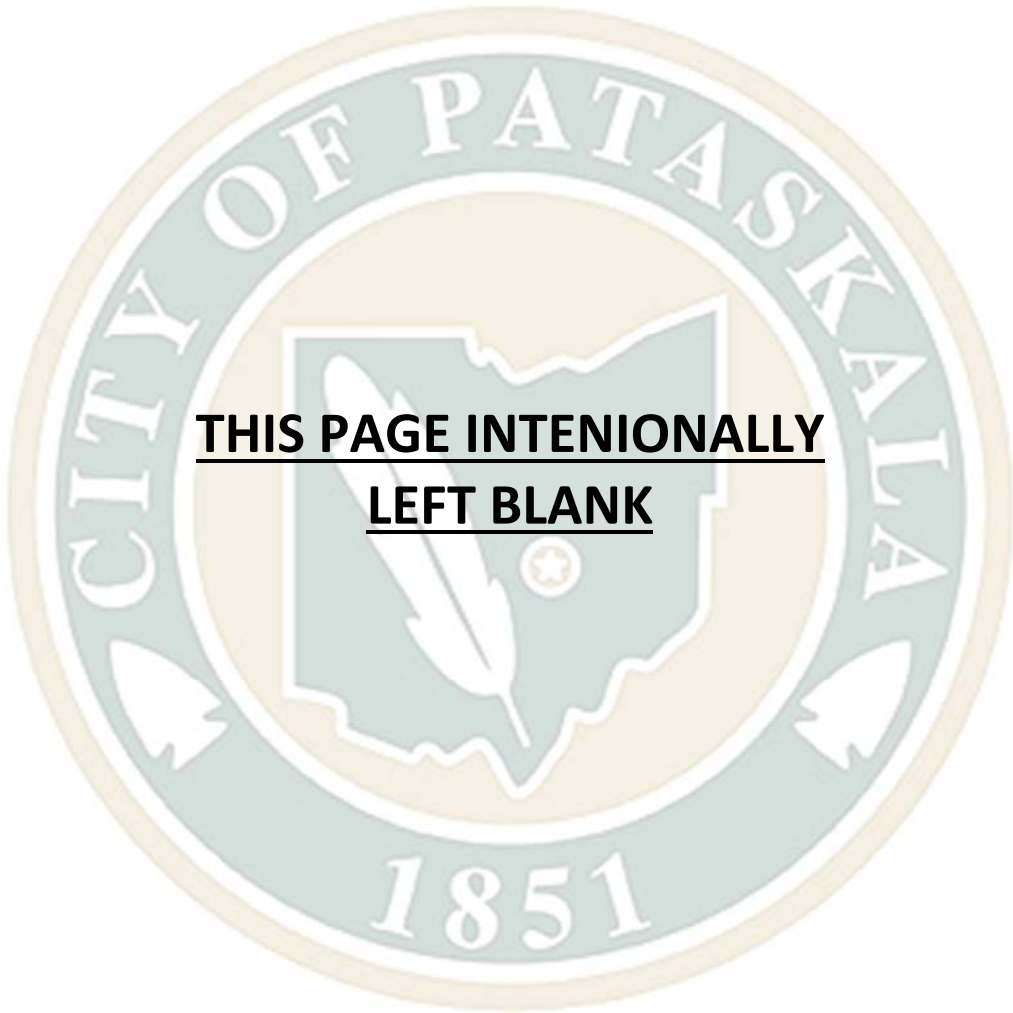
	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 81,508	\$ 1,182,279	\$ 1,100,771	93.11%	\$ 243,084	\$ 857,687	72.55%	\$ 95,338	\$ (13,830)	-14.51%	
Contractual Services	16,484	758,028	741,544	97.83%	274,249	467,295	61.65%	60,309	(43,825)	-72.67%	
General Operating	22,857	544,627	521,770	95.80%	157,038	364,732	66.97%	26,673	(3,815)	-14.30%	
Capital Outlay	60,266	1,004,480	944,214	94.00%	233,577	710,637	70.75%	1,075,766	(1,015,500)	-94.40%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
	Grand Total Expenditures	\$ 181,116	\$ 3,489,414	\$ 3,308,299	94.81%	\$ 907,948	\$ 2,400,351	68.79%	\$ 1,258,086	\$ (1,076,970)	-85.60%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 181,116	\$ 3,489,414	\$ 3,308,299	94.81%	\$ 907,948	\$ 2,400,351	68.79%	\$ 1,258,086	\$ (1,076,970)	-85.60%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 2,941,226	\$ 2,480,743		\$ 2,033,278			\$ 2,872,905	\$ 68,320	2.38%	
			71.09%								

CITY OF PATASKALA, OHIO
 2021 REVENUE BUDGET ANALYSIS - Street Fund (201)
 THROUGH JANUARY 31, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 233,000.32	\$ 3,080,816.00	\$ 2,847,815.68	\$ 3,080,816.00	\$ -
Taxes	\$ 139,069.71	\$ 1,917,579.00	\$ 1,778,509.29	\$ 1,917,579.00	\$ -
Income Taxes	\$ 139,069.71	\$ 1,917,579.00	\$ 1,778,509.29	\$ 1,917,579.00	\$ -
Intergovernmental	\$ 91,684.06	\$ 1,083,750.00	\$ 992,065.94	\$ 1,083,750.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 91,684.06	\$ 1,083,750.00	\$ 992,065.94	\$ 1,083,750.00	\$ -
Charges for Service	\$ 75.00	\$ -	\$ (75.00)	\$ -	\$ -
General Government Fees	\$ 75.00	\$ -	\$ (75.00)	\$ -	\$ -
Miscellaneous Revenue	\$ 2,171.55	\$ 79,487.00	\$ 77,315.45	\$ 79,487.00	\$ -
Investment Income	\$ 1,321.55	\$ 49,487.00	\$ 48,165.45	\$ 49,487.00	\$ -
Other Miscellaneous Revenue	\$ 850.00	\$ 30,000.00	\$ 29,150.00	\$ 30,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 233,000.32	\$ 3,080,816.00	\$ 2,847,815.68	\$ 3,080,816.00	\$ -

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 181,115.84	\$ 907,947.71	\$ 3,489,414.49	\$ 2,400,350.94	\$ 2,945,396.00	\$ 544,018.49	\$ -
General Government	\$ 17,885.08	\$ 195,807.12	\$ 472,121.62	\$ 258,429.42	\$ 339,618.00	\$ 132,503.62	\$ -
Salary & Related	\$ 6,733.40	\$ 19,024.64	\$ 77,139.56	\$ 51,381.52	\$ 74,118.00	\$ 3,021.56	\$ -
Contractual Services	\$ 11,065.17	\$ 176,762.48	\$ 384,875.55	\$ 197,047.90	\$ 255,500.00	\$ 129,375.55	\$ -
General Operating	\$ 86.51	\$ 20.00	\$ 10,106.51	\$ 10,000.00	\$ 10,000.00	\$ 106.51	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 3,468.00	\$ 12,190.00	\$ 62,658.00	\$ 47,000.00	\$ 52,000.00	\$ 10,658.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 3,468.00	\$ 12,190.00	\$ 62,658.00	\$ 47,000.00	\$ 52,000.00	\$ 10,658.00	\$ -
Finance	\$ 19,050.60	\$ 27,087.92	\$ 233,163.59	\$ 187,025.07	\$ 221,147.00	\$ 12,016.59	\$ -
Salary & Related	\$ 7,072.80	\$ 12,190.88	\$ 96,609.86	\$ 77,346.18	\$ 94,315.00	\$ 2,294.86	\$ -
Contractual Services	\$ 817.10	\$ 14,112.57	\$ 25,676.67	\$ 10,747.00	\$ 16,115.00	\$ 9,561.67	\$ -
General Operating	\$ 11,160.70	\$ 784.47	\$ 110,877.06	\$ 98,931.89	\$ 110,717.00	\$ 160.06	\$ -
Parks, Lands & Municipal Facilities	\$ 1,678.32	\$ 17,809.73	\$ 31,088.05	\$ 11,600.00	\$ 24,000.00	\$ 7,088.05	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 1,678.32	\$ 17,809.73	\$ 31,088.05	\$ 11,600.00	\$ 24,000.00	\$ 7,088.05	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ 139,033.84	\$ 655,052.94	\$ 2,690,383.23	\$ 1,896,296.45	\$ 2,308,631.00	\$ 381,752.23	\$ -
Salary & Related	\$ 67,702.17	\$ 211,868.41	\$ 1,008,529.89	\$ 728,959.31	\$ 966,331.00	\$ 42,198.89	\$ -
Contractual Services	\$ 1,133.52	\$ 71,184.30	\$ 284,817.82	\$ 212,500.00	\$ 234,500.00	\$ 50,317.82	\$ -
General Operating	\$ 9,931.91	\$ 138,423.56	\$ 392,555.47	\$ 244,200.00	\$ 337,000.00	\$ 55,555.47	\$ -
Capital Outlay	\$ 60,266.24	\$ 233,576.67	\$ 1,004,480.05	\$ 710,637.14	\$ 770,800.00	\$ 233,680.05	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 181,115.84	\$ 907,947.71	\$ 3,489,414.49	\$ 2,400,350.94	\$ 2,945,396.00	\$ 544,018.49	\$ -

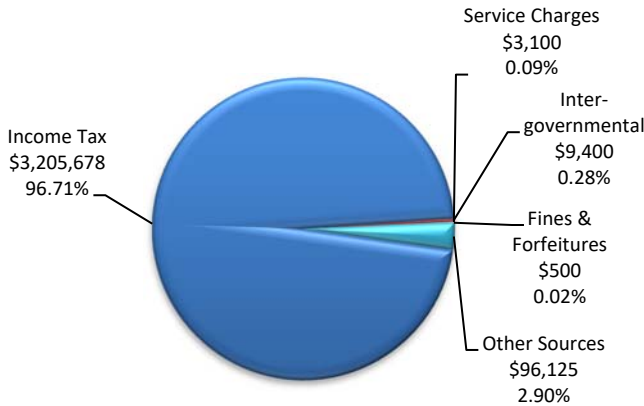


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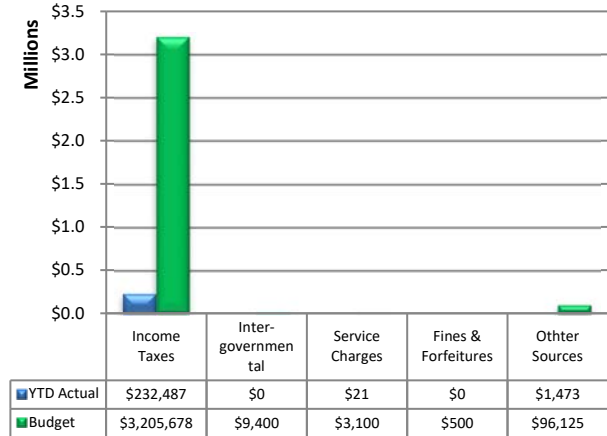
Police Fund (208)

Revenue – The fund’s primary revenue sources are income taxes and other sources, and it has a 2021 total revenue budget of \$3.31 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$234.0 thousand, which represents 7.06% of budget. Total revenue to-date is \$10.9 thousand (4.46%) lower than that collected during the same one-month period in 2020. The primary cause of the decrease is the slightly lower level of income tax collections in 2021 partially offset by the fund receiving a greater portion of the tax revenues than in 2020 (55.0% vs 54.15%).

Police Fund Revenue Budget by Source

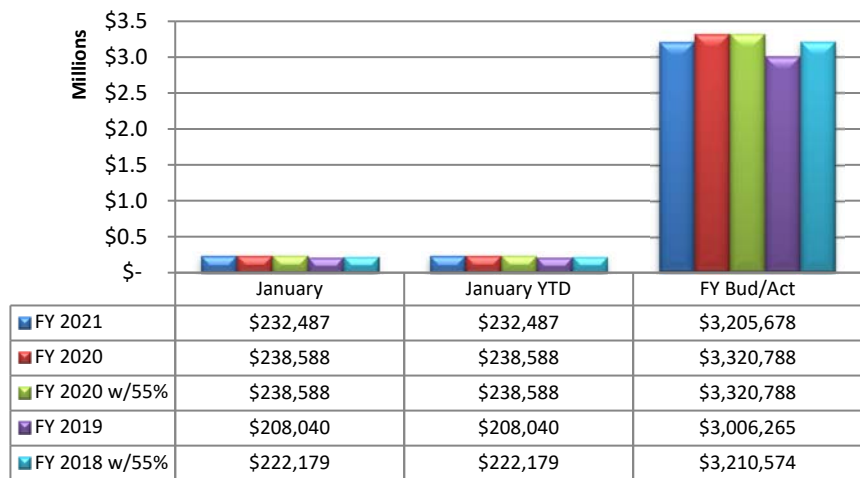


Police Fund Revenue Budget vs YTD Actual



Income tax collections in January were \$232.5 thousand and represent 7.25% of the 2021 budget. Collections are down by \$6.1 thousand (2.56%) when compared to the same period in 2020. In 2020, the January collections were equal to 7.18% of the full-year collections, and in 2019 the rate was 6.92%. As the allocation rate wasn’t changed in 2020 until April, the overall reduced level of collections in January resulted in a decrease of \$6.1 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 \$6.1 thousand (2.56%) less in 2021 than 2020 had the allocation rate not been changed, and collections would have been \$10.3 thousand (4.64%) higher than the 2019 collections.

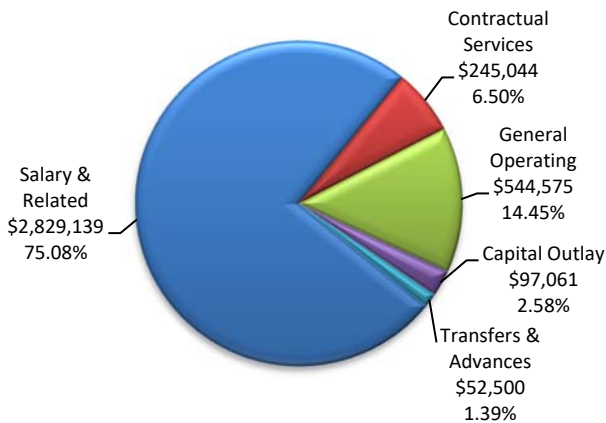
Income Tax Collections - Police Fund



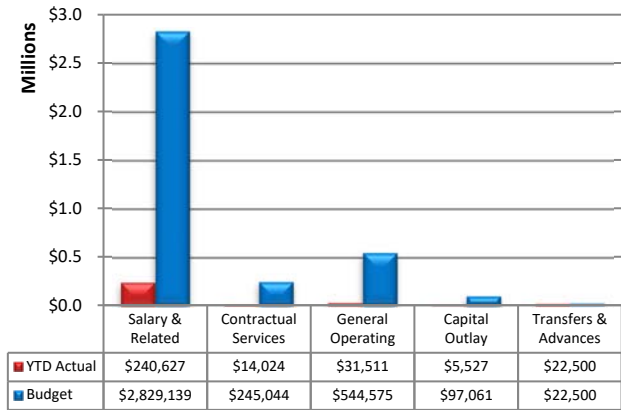
The other significant revenue category, Other Sources, is budgeted at \$96.1 thousand, and represents only 2.90% of the total fund revenue budget. To date, the city has received \$1.5 thousand (1.53% of budget) and is down by \$4.2 thousand (73.97%) from the same one-month period in 2020.

Expenditures – The Police fund has a total appropriated expenditure budget for 2021 of approximately \$3.74 million. Total spending through January 31 is approximately \$314.2 thousand and is equal to 8.40% of budget. Excluding interfund transfers of \$22.5 thousand, total spending is equal to 7.85% of budget. Including encumbrances (e.g., purchase orders) of \$754.4 thousand in the total results in total spending equal to 28.15% of budget. Compared to the same one-month period in 2020 (and excluding transfers), the total is down by \$46.9 thousand (13.85%) and is primarily the result of reduced spending in the Salary & Related budget category.

**Police Fund
Expense Budget by Category**



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



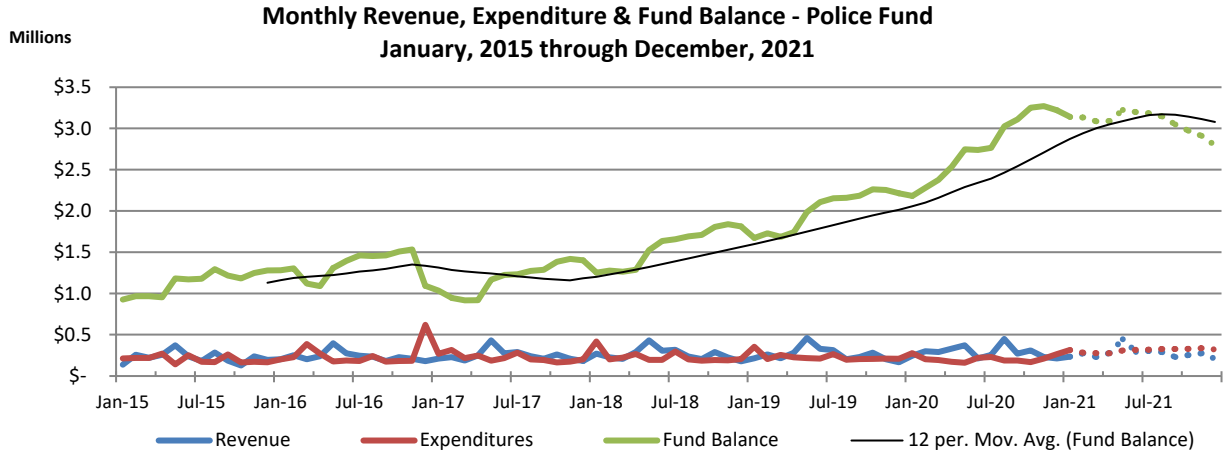
Salaries, wages and other employee-related costs represent the largest expense category with a 2021 budget of \$2.83 million, or 75.08% of the fund’s budget. Spending through January 31 was \$240.6 thousand, or 8.51% of budget. Spending in this category is down by \$48.8 thousand (16.87%) from the level in 2020 and is the result of impact of there being three (3) pay periods paid in January 2020 versus the two (2) paid in 2021.

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 2021 budget of \$544.6 thousand, or 14.45% of the total fund expenditure budget. Year to-date spending in this category is \$31.5 thousand, or 5.79% of budget and is up by \$4.7 thousand (17.63%) from the same one-month period in 2020.

Spending on capital equipment is another significant expense category in the Police fund. The 2021 budget in this category is \$97.1 thousand (2.58% of budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Year to-date spending in this category is \$5.5 thousand (5.69% of budget) and is down by \$4.7 thousand (45.76%) from the same one-month period in 2020.

The approved 2021 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.

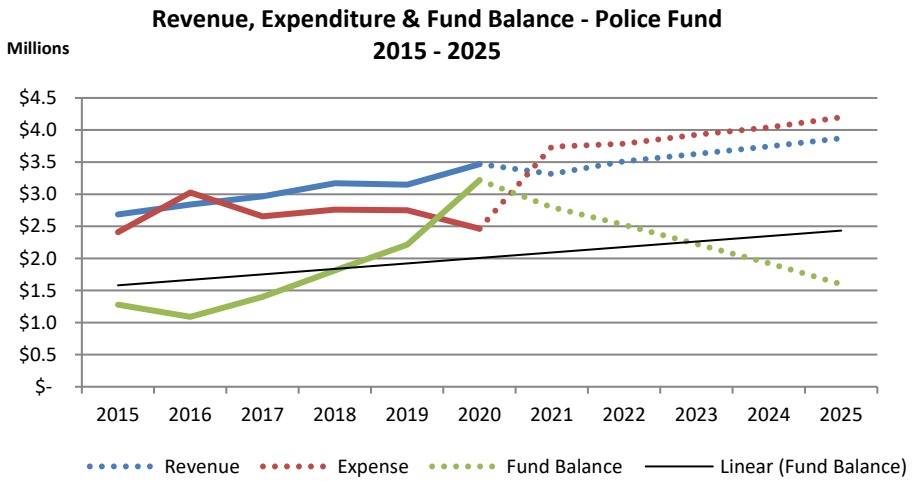
Fund Balance – The Police fund is the primary operating account for the city from which expenses associated with the operation of the city’s Police department are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to 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 2015. 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 2015 but has seen growth since early-2017. 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 called for the balance to decline in starting in 2021 and continuing to do so through 2025 (see chart at right). However, the fund ended 2020 at a balance of \$3.22 million or \$1.25 million better than projected. The primary cause of the favorable



balance was the fund receiving nearly \$700 thousand in CARES Act funding for Police wages. The carryover balance at this point reflects a reserve ratio of 74.8%. The fund is projected to decline annually through 2025 when it has a year-end balance of \$1.60 million, where it will have a 38.03% carryover balance. This is very slightly above the top-end of the 25-35% target range. The chart has been updated with the approved 2021 budget data through 2025.

CITY OF PATASKALA, OHIO
JANUARY 2021 YTD ANALYSIS - Police Fund (208)

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 3,219,928	\$ 3,219,928			\$ 2,213,866	\$ 2,213,866					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	232,487	3,205,678	2,973,191	7.25%	238,588	3,340,174	3,101,586	7.14%	(6,101)	-2.56%
	Total Taxes	\$ 232,487	\$ 3,205,678	\$ 2,973,191	7.25%	\$ 238,588	\$ 3,340,174	\$ 3,101,586	7.14%	\$ (6,101)	-2.56%
Intergovernmental	State-Shared Revenues	\$ -	\$ 9,400	\$ 9,400	0.00%	\$ -	\$ 9,200	\$ 9,200	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	16,689	16,689	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ 9,400	\$ 9,400	0.00%	\$ -	\$ 25,889	\$ 25,889	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ 21	\$ 3,100	\$ 3,079	0.67%	\$ 624	\$ 9,100	\$ 8,476	6.86%	\$ (603)	-96.68%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 21	\$ 3,100	\$ 3,079	0.67%	\$ 624	\$ 9,100	\$ 8,476	6.86%	\$ (603)	-96.68%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	500	500	0.00%	35	500	465	7.00%	(35)	-100.00%
	Total Fines, Licenses & Permits	\$ -	\$ 500	\$ 500	0.00%	\$ 35	\$ 500	\$ 465	7.00%	\$ (35)	-100.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 1,473	\$ 35,625	\$ 34,152	4.13%	\$ 4,594	\$ 12,263	\$ 7,669	37.46%	\$ (3,121)	-67.94%
	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	-	60,500	60,500	0.00%	1,065	76,000	74,935	1.40%	(1,065)	-100.00%
	Total Other Sources	\$ 1,473	\$ 96,125	\$ 94,652	1.53%	\$ 5,658	\$ 88,263	\$ 82,604	6.41%	\$ (4,185)	-73.97%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 233,981	\$ 3,314,803	\$ 3,080,822	7.06%	\$ 244,905	\$ 3,463,926	\$ 3,219,020	7.07%	\$ (10,925)	-4.46%
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	\$ 233,981	\$ 3,314,803	\$ 3,080,822	7.06%	\$ 244,905	\$ 3,463,926	\$ 3,219,020	7.07%	\$ (10,925)	-4.46%

	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 240,627	\$ 2,829,139	\$ 2,588,512	91.49%	\$ 472,028	\$ 2,116,485	74.81%	\$ 289,462	\$ (48,835)	-16.87%	
Contractual Services	14,024	245,044	231,020	94.28%	76,981	154,039	62.86%	12,144	1,880	15.48%	
General Operating	31,511	544,575	513,064	94.21%	176,884	336,180	61.73%	26,789	4,722	17.63%	
Capital Outlay	5,527	97,061	91,534	94.31%	28,534	63,000	64.91%	10,190	(4,663)	-45.76%	
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	\$ 314,189	\$ 3,738,319	\$ 3,424,130	91.60%	\$ 754,426	\$ 2,669,704	71.41%	\$ 361,085	\$ (46,896)	-12.99%
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	\$ 291,689	\$ 3,715,819	\$ 3,424,130	92.15%	\$ 754,426	\$ 2,669,704	71.85%	\$ 338,585	\$ (46,896)	-13.85%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,139,721	\$ 2,796,412		\$ 2,385,295			\$ 2,097,686	\$ 1,042,035	49.68%	
			74.80%								

CITY OF PATASKALA, OHIO
 2021 REVENUE BUDGET ANALYSIS - Police Fund (208)
 THROUGH JANUARY 31, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 233,980.82	\$ 3,314,803.00	\$ 3,080,822.18	\$ 3,314,803.00	\$ -
Taxes	\$ 232,487.35	\$ 3,205,678.00	\$ 2,973,190.65	\$ 3,205,678.00	\$ -
Income Taxes	\$ 232,487.35	\$ 3,205,678.00	\$ 2,973,190.65	\$ 3,205,678.00	\$ -
Intergovernmental	\$ -	\$ 9,400.00	\$ 9,400.00	\$ 9,400.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 9,400.00	\$ 9,400.00	\$ 9,400.00	\$ -
Charges for Service	\$ 20.70	\$ 3,100.00	\$ 3,079.30	\$ 3,100.00	\$ -
General Government Fees	\$ 20.70	\$ 3,100.00	\$ 3,079.30	\$ 3,100.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 1,472.77	\$ 96,125.00	\$ 94,652.23	\$ 96,125.00	\$ -
Investment Income	\$ 1,472.77	\$ 35,625.00	\$ 34,152.23	\$ 35,625.00	\$ -
Other Miscellaneous Revenue	\$ -	\$ 60,500.00	\$ 60,500.00	\$ 60,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 233,980.82	\$ 3,314,803.00	\$ 3,080,822.18	\$ 3,314,803.00	\$ -

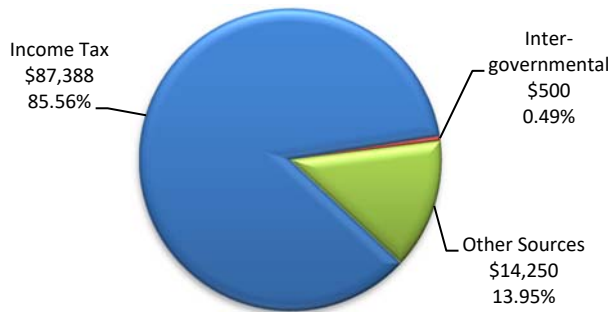
CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 314,188.67	\$ 754,425.90	\$ 3,738,318.98	\$ 2,669,704.41	\$ 3,551,345.00	\$ 186,973.98	\$ -
General Government	\$ 3,847.00	\$ 9,809.75	\$ 107,079.15	\$ 93,422.40	\$ 105,000.00	\$ 2,079.15	\$ -
Salary & Related	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -
Contractual Services	\$ 3,847.00	\$ 9,789.75	\$ 94,559.15	\$ 80,922.40	\$ 92,500.00	\$ 2,059.15	\$ -
General Operating	\$ -	\$ 20.00	\$ 10,020.00	\$ 10,000.00	\$ 10,000.00	\$ 20.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 4,684.00	\$ 11,807.83	\$ 55,491.83	\$ 39,000.00	\$ 52,000.00	\$ 3,491.83	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 4,684.00	\$ 11,807.83	\$ 55,491.83	\$ 39,000.00	\$ 52,000.00	\$ 3,491.83	\$ -
Finance	\$ 26,523.72	\$ 26,984.32	\$ 313,901.01	\$ 260,392.97	\$ 301,988.00	\$ 11,913.01	\$ -
Salary & Related	\$ 7,072.80	\$ 12,188.88	\$ 96,607.86	\$ 77,346.18	\$ 94,315.00	\$ 2,292.86	\$ -
Contractual Services	\$ 817.11	\$ 14,011.00	\$ 25,575.11	\$ 10,747.00	\$ 16,115.00	\$ 9,460.11	\$ -
General Operating	\$ 18,633.81	\$ 784.44	\$ 191,718.04	\$ 172,299.79	\$ 191,558.00	\$ 160.04	\$ -
Parks, Lands & Municipal Facilities	\$ 3,821.88	\$ 45,210.17	\$ 79,132.05	\$ 30,100.00	\$ 63,600.00	\$ 15,532.05	\$ -
Contractual Services	\$ 2,260.00	\$ 20,100.20	\$ 35,760.20	\$ 13,400.00	\$ 31,100.00	\$ 4,660.20	\$ -
General Operating	\$ 1,561.88	\$ 25,109.97	\$ 43,371.85	\$ 16,700.00	\$ 32,500.00	\$ 10,871.85	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 252,812.07	\$ 660,613.83	\$ 3,160,214.94	\$ 2,246,789.04	\$ 3,006,257.00	\$ 153,957.94	\$ -
Salary & Related	\$ 233,553.97	\$ 459,838.87	\$ 2,730,031.33	\$ 2,036,638.49	\$ 2,654,383.00	\$ 75,648.33	\$ -
Contractual Services	\$ 2,415.95	\$ 21,271.72	\$ 33,657.67	\$ 9,970.00	\$ 31,193.00	\$ 2,464.67	\$ -
General Operating	\$ 11,315.03	\$ 150,969.24	\$ 299,464.82	\$ 137,180.55	\$ 257,681.00	\$ 41,783.82	\$ -
Capital Outlay	\$ 5,527.12	\$ 28,534.00	\$ 97,061.12	\$ 63,000.00	\$ 63,000.00	\$ 34,061.12	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Grand Total	\$ 314,188.67	\$ 754,425.90	\$ 3,738,318.98	\$ 2,669,704.41	\$ 3,551,345.00	\$ 186,973.98	\$ -

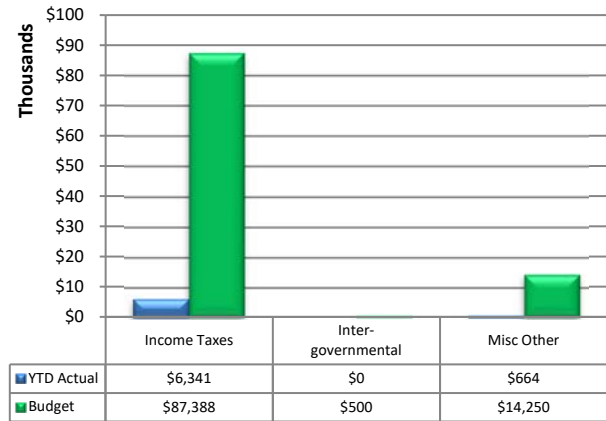
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2021 revenue budget of approximately \$102.1 thousand. The fund’s primary revenue sources are income taxes, intergovernmental revenues and interfund transfers. On a year to-date basis, the Capital Improvements fund has been credited with total revenue of approximately \$7.0 thousand, which represents 6.86% of budget. The one-month total is somewhat lower than budget and is due to below-budget income tax collections. The fund is slated to receive a 1.50% allocation of income tax revenues in 2021, which is down from the 1.75% allocation rate to the fund in 2020.

Capital Improvements Fund Revenue Budget by Source

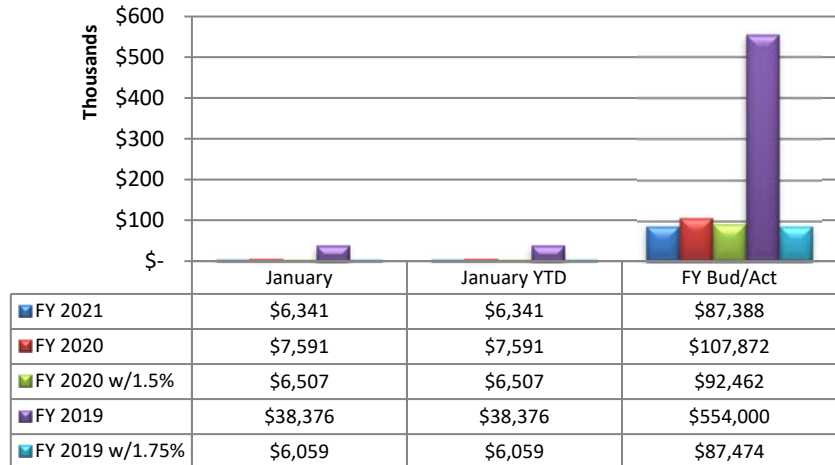


Capital Improvements Fund Revenue Budget vs YTD Actual



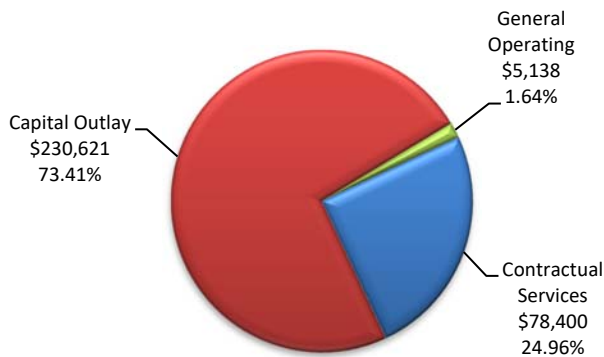
In 2021, income taxes are the primary external revenue source for the Capital Improvements fund representing 85.56% of the fund’s total revenue sources. Income tax collections in January were \$6.3 thousand and represent 7.26% of the 2021 budget. Collections are down by \$1.3 thousand (16.48%) when compared to the same period in 2020. In 2020, the January collections were equal to 7.04% of the full-year collections, and in 2019 the rate was 6.93%. The decrease in the fund’s 2021 allocation rate from 1.75% to 1.50% had the effect of reducing the revenue credited to the fund by \$1.1 thousand. The overall lower level of collections in January resulted in a decrease of \$0.2 thousand. The net impact of these variances is the overall decrease in fund revenue of \$1.3 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 \$0.2 thousand (2.56%) less in 2021 than 2020 had the allocation rate not been changed, and collections would have only been \$0.3 thousand (4.64%) higher than 2019 collections.

Income Tax Collections Capital Improvements Fund

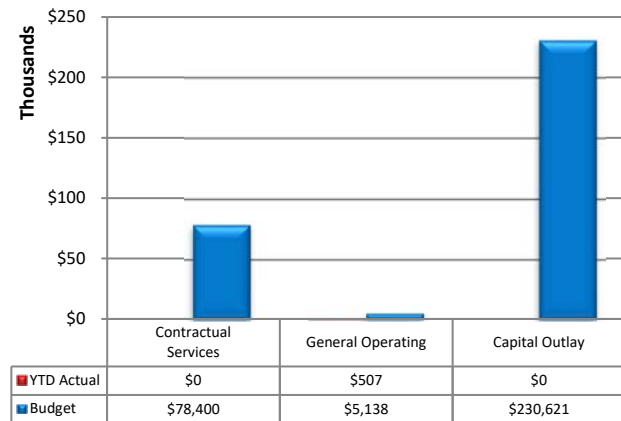


Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2021 of approximately \$314.2 thousand. Total spending through January 31 was \$0.5 thousand and is equal to 0.16% of the budget. Including encumbrances (e.g., purchase orders) of \$101.8 thousand in the total results in total spending equal to 32.57% of budget. Compared to the same one-month period in 2020 (and excluding transfers), the total is up by \$0.1 thousand (30.86%) and is due to slightly increased spending in the General Operating category.

Capital Fund Budget by Category



Capital Improvements Fund Spending Budget vs YTD Actual
(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2021 budget in this category is \$230.6 thousand, (73.41% of budget), and provide funding for the construction of a number of infrastructure improvements. Spending through January 31 was \$0 thousand and represents 0% of the category’s budget. The primary planned expenditures in this category are related to the 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	2021 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Town Hall improvements and repairs*	1,059	1,059	0
Taylor Road/Cleveland Road Trail ROW work*	3,779	3,779	0
Karr Park improvements*	75,784	75,784	
Karr Park improvements (2020 project increase in 2021)	40,000	20,000	20,000
Town Hall improvements and repairs	60,000	0	60,000
Foundation Park parking lot expansion	10,000	0	10,000
Citizens Park facility improvements	40,000	0	40,000
GRAND TOTAL	\$230,622	\$100,622	\$130,000

General Operating is another expense category in the Capital Improvements fund. The 2021 budget in this category is \$5.1 thousand (1.64% of budget) and provide for other non-capital operating expenditures incurred by the fund. Spending through January 31 was \$0.5 thousand and represents 9.87% of the category’s budget. Spending planned in this category in 2021 is for the payment of income tax collection fees and taxpayer refunds to RITA.

Project Name	2021 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Income tax collection fees and taxpayer refunds	\$5,138	\$507	\$4,631
GRAND TOTAL	\$5,138	\$507	\$4,631

Contractual services is the other remaining major expense category in the general fund. The 2021 budget in this category is \$78.4 thousand (24.96% of budget) and provides for non-employee personal services, principally engineering and construction inspection services. Spending through January 31 was \$0 and there are encumbrances of only \$1.2 thousand in this category. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely throughout the year to ensure that spending remains within the approved budget. The projects planned in this category for 2021 include the following:

Project Name	2021 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Miscellaneous park maintenance services	\$1,200	\$1,200	\$0
GRAND TOTAL	\$1,200	\$1,200	\$0

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 2020 with an unencumbered balance of \$1.37 million, which was down by \$9.7 thousand (0.71%) from FY 2019. 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.). In comparison, FY 2019 ended the year with an unencumbered balance of \$1.25 million, which was up by \$379.4 thousand (43.8%) from FY 2018. In comparison, the 2021 budget projects a year-end fund balance of \$1.25 million, which would equate to a reserve ratio equal to 394.36% of expenditures. The higher ratio at year-end 2021 is the result of the higher starting carryover balance and reduced spending planned from this fund during the year, partially offset by a reduced income tax allocation (from 1.75% to 1.50%).

CITY OF PATASKALA, OHIO
JANUARY 2021 YTD ANALYSIS - Capital Improvements Fund (301)

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 1,450,943	\$ 1,450,943			\$ 1,378,558	\$ 1,378,558					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	6,341	87,388	81,047	7.26%	7,591	106,278	98,687	7.14%	(1,251)	-16.48%
	Total Taxes	\$ 6,341	\$ 87,388	\$ 81,047	7.26%	\$ 7,591	\$ 106,278	\$ 98,687	7.14%	\$ (1,251)	-16.48%
Intergovernmental	State-Shared Revenues	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	48,000	48,000	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ 49,000	\$ 49,000	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 664	\$ 14,250	\$ 13,586	4.66%	\$ 2,860	\$ 13,546	\$ 10,686	21.12%	\$ (2,197)	-76.80%
	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	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Other Sources	\$ 664	\$ 14,250	\$ 13,586	4.66%	\$ 2,860	\$ 13,546	\$ 10,686	21.12%	\$ (2,197)	-76.80%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 7,004	\$ 102,138	\$ 95,134	6.86%	\$ 10,452	\$ 168,824	\$ 158,372	6.19%	\$ (3,448)	-32.99%
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	\$ 7,004	\$ 102,138	\$ 95,134	6.86%	\$ 10,452	\$ 168,824	\$ 158,372	6.19%	\$ (3,448)	-32.99%

	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	
Contractual Services	-	78,400	78,400	-100.00%	1,200	77,200	98.47%	-	-	0.00%	
General Operating	507	5,138	4,631	90.13%	-	4,631	90.13%	388	120	30.86%	
Capital Outlay	-	230,621	230,621	-100.00%	100,621	130,000	56.37%	-	-	0.00%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
	Grand Total Expenditures	\$ 507	\$ 314,159	\$ 313,652	99.84%	\$ 101,821	\$ 211,831	67.43%	\$ 388	\$ 120	30.86%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 507	\$ 314,159	\$ 313,652	99.84%	\$ 101,821	\$ 211,831	67.43%	\$ 388	\$ 120	30.86%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,457,440	\$ 1,238,922		\$ 1,355,619			\$ 1,388,622	\$ 68,818	4.96%	
			394.36%								

CITY OF PATASKALA, OHIO
 2021 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
 THROUGH JANUARY 31, 2021

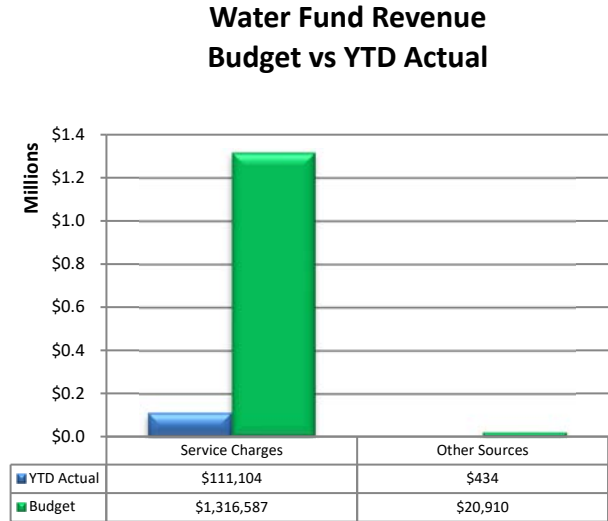
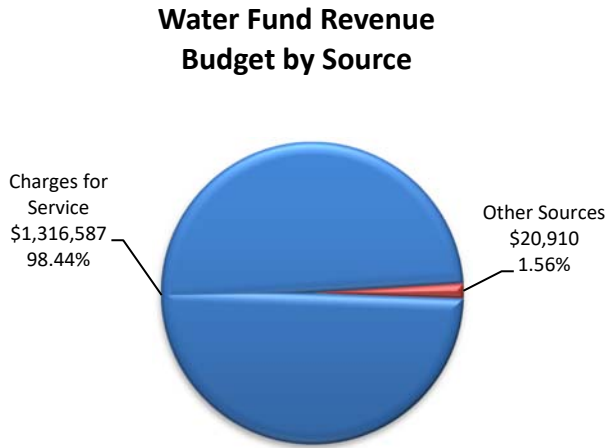
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 7,004.21	\$ 102,138.00	\$ 95,133.79	\$ 102,138.00	\$ -
Taxes	\$ 6,340.56	\$ 87,388.00	\$ 81,047.44	\$ 87,388.00	\$ -
Income Taxes	\$ 6,340.56	\$ 87,388.00	\$ 81,047.44	\$ 87,388.00	\$ -
Intergovernmental	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 663.65	\$ 14,250.00	\$ 13,586.35	\$ 14,250.00	\$ -
Investment Income	\$ 663.65	\$ 14,250.00	\$ 13,586.35	\$ 14,250.00	\$ -
Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 7,004.21	\$ 102,138.00	\$ 95,133.79	\$ 102,138.00	\$ -

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2021

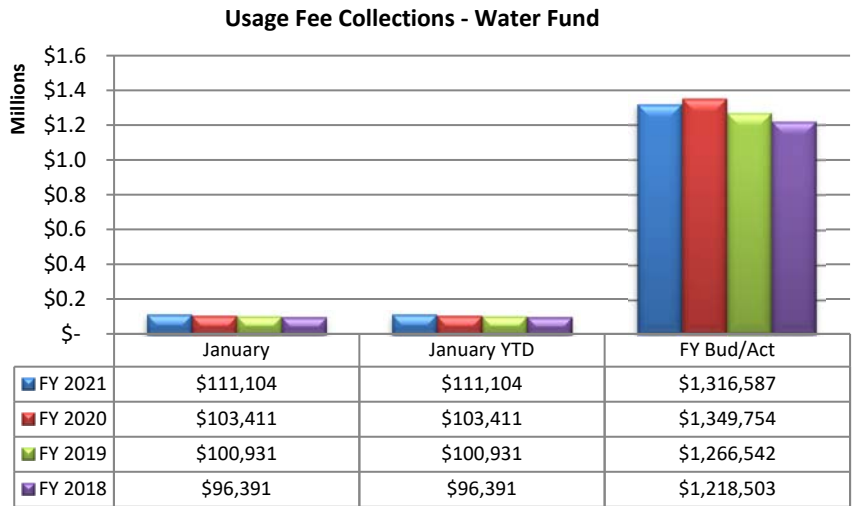
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 507.23	\$ 101,821.35	\$ 314,159.35	\$ 211,830.77	\$ 232,338.00	\$ 81,821.35	\$ -
General Government	\$ -	\$ -	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ -	\$ -
Finance	\$ 507.23	\$ -	\$ 5,138.00	\$ 4,630.77	\$ 5,138.00	\$ -	\$ -
General Operating	\$ 507.23	\$ -	\$ 5,138.00	\$ 4,630.77	\$ 5,138.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ -	\$ 101,821.35	\$ 239,021.35	\$ 137,200.00	\$ 157,200.00	\$ 81,821.35	\$ -
Contractual Services	\$ -	\$ 1,200.00	\$ 8,400.00	\$ 7,200.00	\$ 7,200.00	\$ 1,200.00	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 100,621.35	\$ 230,621.35	\$ 130,000.00	\$ 150,000.00	\$ 80,621.35	\$ -
Public Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 507.23	\$ 101,821.35	\$ 314,159.35	\$ 211,830.77	\$ 232,338.00	\$ 81,821.35	\$ -

Water Operations Fund (601)

Revenue – The Water Operations fund’s primary revenue sources are charges for service and other sources, and it has a 2021 revenue budget of approximately \$1.34 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$111.5 thousand, which represents 8.34% of budget. The total revenue amount is up by \$5.8 thousand (5.53%) when compared to the same one-month period in 2020.



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 \$111.1 thousand, or 8.44% of budget. In



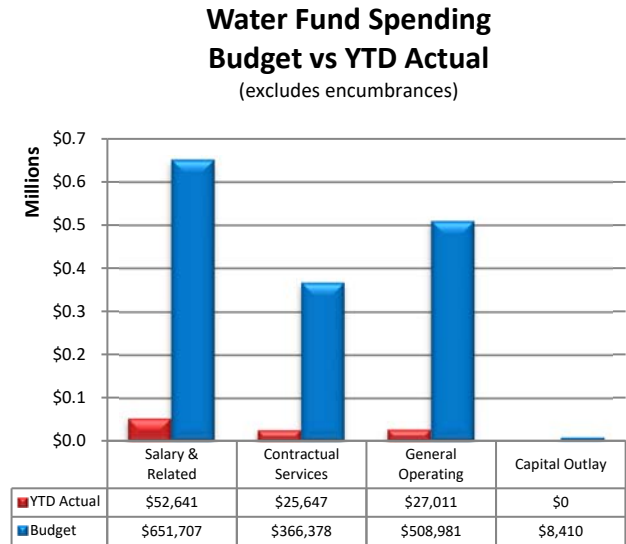
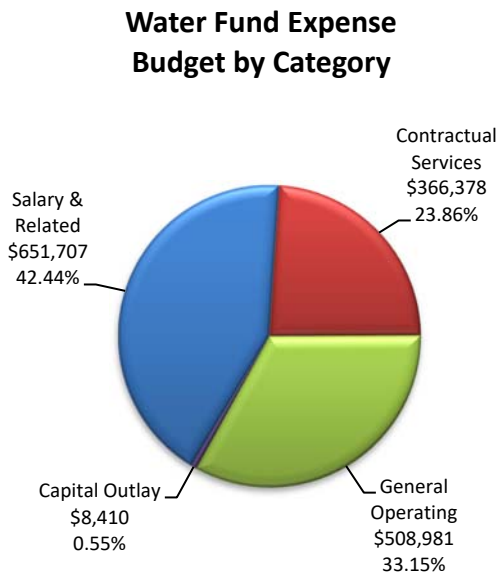
comparison, collections for the same one-month period in 2020 were \$103.4 and were about 7.66% of full-year collections. The 2021 collections amount to date represents an increase of \$7.7 thousand (7.44%) in 2021 over the 2020 collections.

The other category, Other Sources has a 2021 budget of \$20.9 thousand. These revenues vary widely in nature and are relatively insignificant to the total. To date, the city has received \$0.4 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 2021 of nearly \$1.54 million. Total spending through January 31 was approximately \$105.3 thousand, or 6.86% of budget. Including encumbrances (e.g., purchase orders) of \$759.0 thousand in the total results in total committed spending equal to 56.29% of budget. Compared to the same one-month period in 2020 (and

excluding transfers), the total is down by \$7.2 thousand (6.36%) and is due primarily to decreased spending in the Salary & Related and General Operating categories.



Salaries, wages and other employee-related costs represent the largest expense category with a 2021 budget of \$651.7 thousand, or 42.44% of the fund’s budget. Spending through January 31 was \$52.6 thousand and is equal to 8.08% of budget. The positive budget variance (\$1.6 thousand below budget) is primarily the result of the city funding a smaller amount the 2021 employee HRA accounts early in the year. This is expected as the city pays for the first dollars (\$1,500/\$3,000) of employee and dependent medical insurance claims. Spending in this category is down by \$8.6 thousand (14.10%) from the level in 2020 and is the result of the there being three (3) pay periods in 2020 versus the two (2) pay periods in 2021.

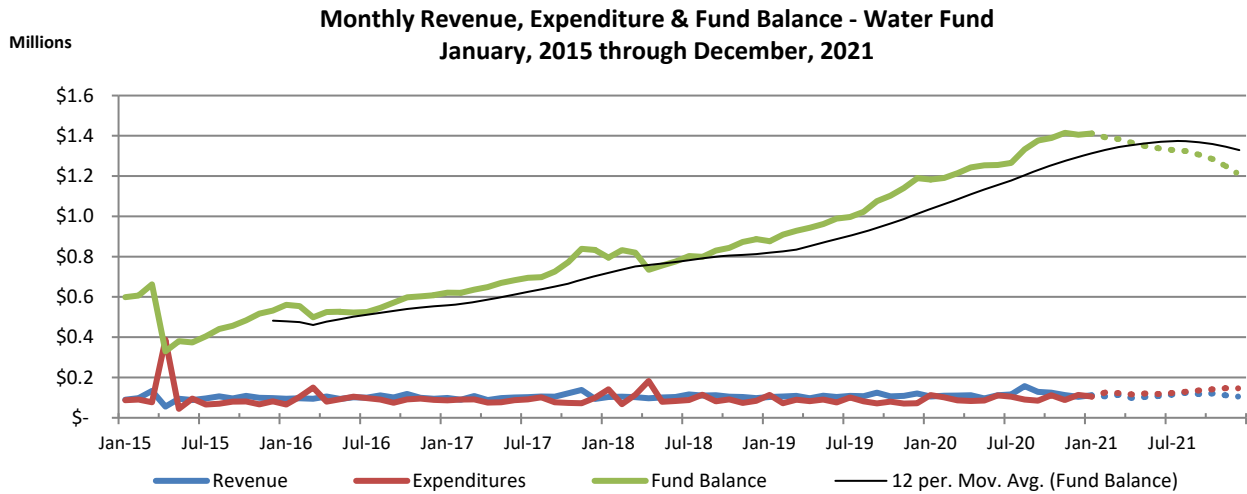
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2021 budget of \$509.0 thousand, or 33.15% of the fund budget. Spending through January 31 was \$27.0 thousand, or 5.31% of budget. Including encumbrances of \$391.8 thousand in the calculation results in a total spending commitment of \$418.9 thousand, or 82.29% of budget. Many of these 2021 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Spending in this category is down by \$13.1 thousand (32.71%) when compared to the same one-month period in 2020 and is due to reduced spending on supplies/materials (down \$11.9 thousand) and reduced utility usage (down \$1.2 thousand).

The approved 2021 budget in the Water Operations fund does not provide for an interfund transfer of 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). The Water Capital Improvements (602) fund is capable of providing the debt service funding, although it was projected to a bit short in 2018, thus the required funds transfer at that time.

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?).

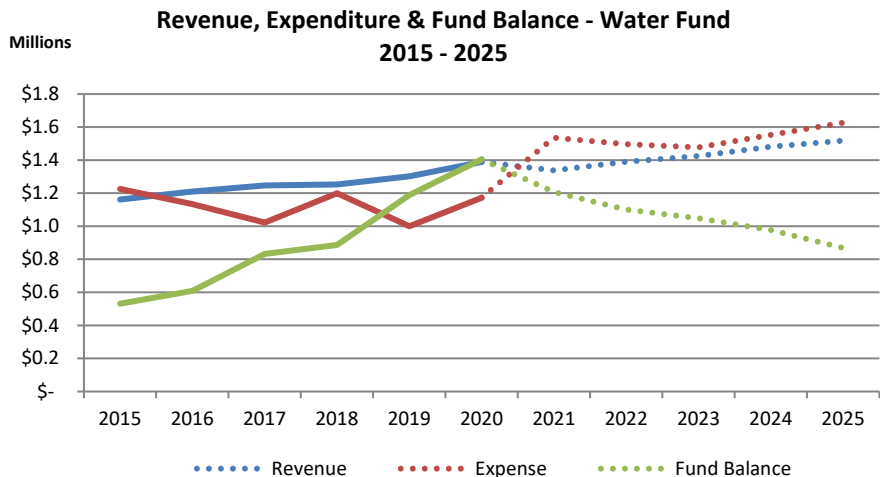
The chart below plots revenue, expenditures and fund balance since January 2015. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.



The fund ended 2020 with an unencumbered fund balance of \$1.24 million, which is \$234.7 thousand (23.32%) higher than year-end 2019 and was equal to 92.81% of FY 2020 spending. In contrast, the FY 2021 budget projects a year-end fund balance of \$1.21 million, which would equate to a reserve ratio equal to 78.64% of expenditures. The fund ended 2019 with an unencumbered fund balance of \$1.0 million, an increase of \$201.4 thousand (25.02%) from year-end 2018

As you can see from the chart above, the balance in the Water Utility fund has been fluctuating between \$330 thousand and \$1.41 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 2015 and April 2018 spikes in spending are the result of transfers to the water debt service (604) fund. Except for those anomalies, revenues have generally been in excess of expenditures resulting in the trend line to be positively sloped.

During 2019, the year-end balance in the fund increased to approximately \$1.19 million, and it increased to \$1.41 million at year-end 2020. From 2021 through 2025, however, the fund balance is expected to decline to \$868.1 thousand at the end of FY 2025 (see chart at right). This chart has been updated with the approved 2021 budget data through 2025.



CITY OF PATASKALA, OHIO
JANUARY 2021 YTD ANALYSIS - Water Fund (601)

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 1,405,424	\$ 1,405,424			\$ 1,189,334	\$ 1,189,334					
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	111,104	1,316,587	1,205,483	8.44%	103,411	1,287,219	1,183,809	8.03%	7,694	7.44%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 111,104	\$ 1,316,587	\$ 1,205,483	8.44%	\$ 103,411	\$ 1,287,219	\$ 1,183,809	8.03%	\$ 7,694	7.44%
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	\$ 434	\$ 10,910	\$ 10,476	3.98%	\$ 2,159	\$ 10,800	\$ 8,641	19.99%	\$ (1,725)	-79.91%
	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	-	10,000	10,000	0.00%	123	10,000	9,877	1.23%	(123)	-100.00%
	Total Other Sources	\$ 434	\$ 20,910	\$ 20,476	2.07%	\$ 2,283	\$ 20,800	\$ 18,517	10.97%	\$ (1,849)	-81.00%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 111,538	\$ 1,337,497	\$ 1,225,959	8.34%	\$ 105,693	\$ 1,308,019	\$ 1,202,326	8.08%	\$ 5,845	5.53%
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	\$ 111,538	\$ 1,337,497	\$ 1,225,959	8.34%	\$ 105,693	\$ 1,308,019	\$ 1,202,326	8.08%	\$ 5,845	5.53%

	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 52,641	\$ 651,707	\$ 599,066	91.92%	\$ 150,626	\$ 448,440	68.81%	\$ 61,279	\$ (8,638)	-14.10%
	Contractual Services	25,647	366,378	340,732	93.00%	213,089	127,643	34.84%	10,932	14,714	134.60%
	General Operating	27,011	508,981	481,969	94.69%	391,839	90,130	17.71%	40,139	(13,128)	-32.71%
	Capital Outlay	-	8,410	8,410	-100.00%	3,410	5,000	59.45%	106	(106)	-100.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 105,298	\$ 1,535,476	\$ 1,430,177	93.14%	\$ 758,964	\$ 671,213	43.71%	\$ 112,456	\$ (7,157)	-6.36%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 105,298	\$ 1,535,476	\$ 1,430,177	93.14%	\$ 758,964	\$ 671,213	43.71%	\$ 112,456	\$ (7,157)	-6.36%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,411,663	\$ 1,207,445		\$ 652,699			\$ 1,182,571	\$ 229,092	19.37%	
			78.64%								

CITY OF PATASKALA, OHIO
 2021 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
 THROUGH JANUARY 31, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 111,537.79	\$ 1,337,497.00	\$ 1,225,959.21	\$ 1,337,497.00	\$ -
Charges for Service	\$ 111,104.08	\$ 1,316,587.00	\$ 1,205,482.92	\$ 1,316,587.00	\$ -
Utility	\$ 111,104.08	\$ 1,316,587.00	\$ 1,205,482.92	\$ 1,316,587.00	\$ -
Miscellaneous Revenue	\$ 433.71	\$ 20,910.00	\$ 20,476.29	\$ 20,910.00	\$ -
Investment Income	\$ 433.71	\$ 10,910.00	\$ 10,476.29	\$ 10,910.00	\$ -
Other Miscellaneous Revenue	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 111,537.79	\$ 1,337,497.00	\$ 1,225,959.21	\$ 1,337,497.00	\$ -

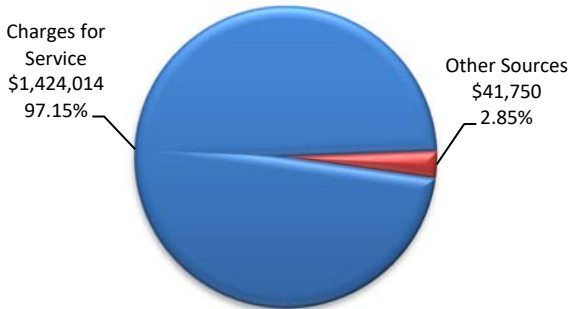
CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 105,298.48	\$ 758,964.29	\$ 1,535,475.53	\$ 671,212.76	\$ 1,373,174.00	\$ 162,301.53	\$ -
General Government	\$ 11,084.71	\$ 52,695.60	\$ 182,659.73	\$ 118,879.42	\$ 178,118.00	\$ 4,541.73	\$ -
Salary & Related	\$ 6,733.40	\$ 19,209.08	\$ 79,824.00	\$ 53,881.52	\$ 76,618.00	\$ 3,206.00	\$ -
Contractual Services	\$ 4,351.31	\$ 33,466.52	\$ 90,315.73	\$ 52,497.90	\$ 89,000.00	\$ 1,315.73	\$ -
General Operating	\$ -	\$ 20.00	\$ 12,520.00	\$ 12,500.00	\$ 12,500.00	\$ 20.00	\$ -
Court & Legal	\$ 2,500.00	\$ 3,274.50	\$ 45,774.50	\$ 40,000.00	\$ 42,500.00	\$ 3,274.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,500.00	\$ 3,274.50	\$ 45,774.50	\$ 40,000.00	\$ 42,500.00	\$ 3,274.50	\$ -
Finance	\$ 6,603.64	\$ 21,121.74	\$ 108,227.97	\$ 80,502.59	\$ 100,274.00	\$ 7,953.97	\$ -
Salary & Related	\$ 5,672.75	\$ 9,834.57	\$ 77,900.10	\$ 62,392.78	\$ 76,058.00	\$ 1,842.10	\$ -
Contractual Services	\$ 817.11	\$ 10,502.71	\$ 27,227.82	\$ 15,908.00	\$ 21,276.00	\$ 5,951.82	\$ -
General Operating	\$ 113.78	\$ 784.46	\$ 3,100.05	\$ 2,201.81	\$ 2,940.00	\$ 160.05	\$ -
Water Utility	\$ 85,110.13	\$ 681,872.45	\$ 1,198,813.33	\$ 431,830.75	\$ 1,052,282.00	\$ 146,531.33	\$ -
Salary & Related	\$ 40,234.72	\$ 121,582.43	\$ 493,982.40	\$ 332,165.25	\$ 453,214.00	\$ 40,768.40	\$ -
Contractual Services	\$ 17,978.11	\$ 165,844.94	\$ 203,060.05	\$ 19,237.00	\$ 137,197.00	\$ 65,863.05	\$ -
General Operating	\$ 26,897.30	\$ 391,034.65	\$ 493,360.45	\$ 75,428.50	\$ 456,871.00	\$ 36,489.45	\$ -
Capital Outlay	\$ -	\$ 3,410.43	\$ 8,410.43	\$ 5,000.00	\$ 5,000.00	\$ 3,410.43	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 105,298.48	\$ 758,964.29	\$ 1,535,475.53	\$ 671,212.76	\$ 1,373,174.00	\$ 162,301.53	\$ -

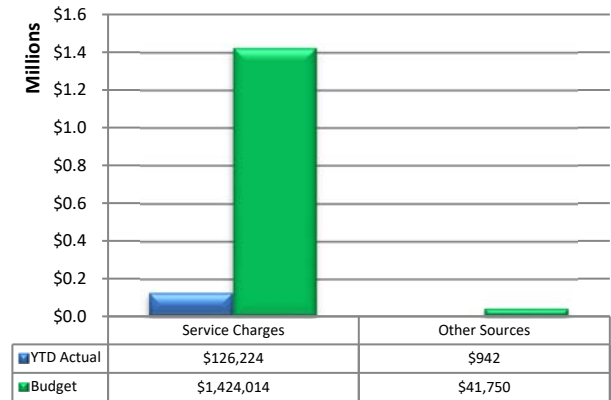
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund has a 2021 revenue budget of approximately \$1.47 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$127.2 thousand, which represents 8.68% of budget. The total is up by \$6.7 thousand (5.57%) from the same one-month period in 2020.

Sewer Fund Revenue Budget by Source

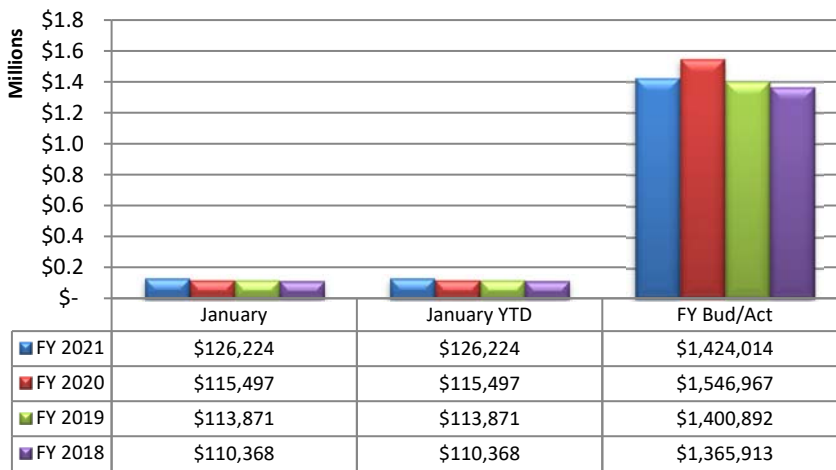


Sewer Fund Revenue Budget vs YTD Actual



Charges for service represent the primary revenue category in this fund and have a 2021 budget of approximately \$1.42 million (97.15% of budget). Year to-date revenues credited to the fund are approximately \$126.2 thousand, or 8.86% of budget.

Usage Fee Collections - Sewer Fund



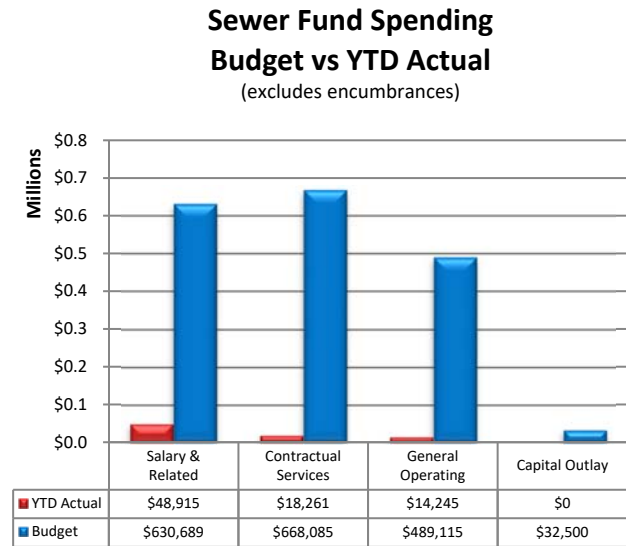
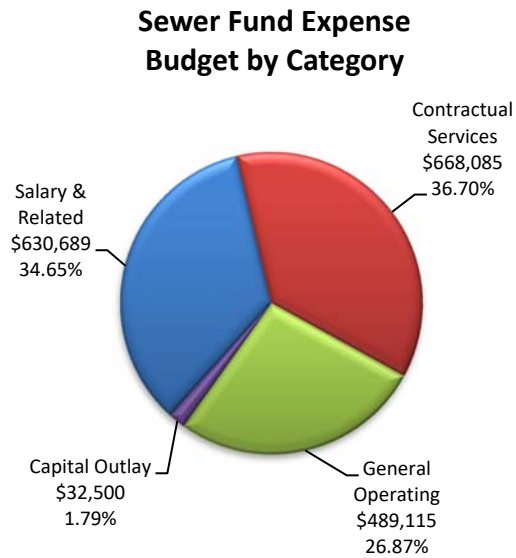
Year to-date revenues credited to the fund are approximately \$126.2 thousand, or 8.86% of budget. In comparison, collections for the same one-month period in 2020 were \$115.5 thousand, an increase of \$10.7 thousand (9.29%) in 2021 over 2020 collections.

The other revenue category, Other Sources, has a 2021 budget of \$41.8 thousand. These revenues can vary widely and are not material to the total. To date, the city has

received \$0.9 thousand, which is \$4.0 thousand (81.02%) lower than FY 2020. 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 2021 of nearly \$1.82 million. Total spending through January 31 was approximately \$81.4 thousand, or 4.47% of budget. Including encumbrances (e.g., purchase orders) of \$815.1 thousand in the total results in total committed spending equal to 49.25% of budget. Compared to the same one-month period in 2020 (and excluding transfers), the total is down by \$13.1 thousand (13.89%) and is due primarily to decreased

spending in the Salary & Related and General Operating categories, partially offset by increased spending in the Contractual Services budget category.



For 2021, the largest expense budget category for the Sewer fund is Contractual services. The 2021 budget in this category is \$668.1 thousand (36.70% of budget) and provides for non-employee personal services. Spending through January 31 is \$18.3 thousand (2.73% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 61.16% 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 2020 to ensure that spending remained within the approved budget and will continue to do so in 2021.

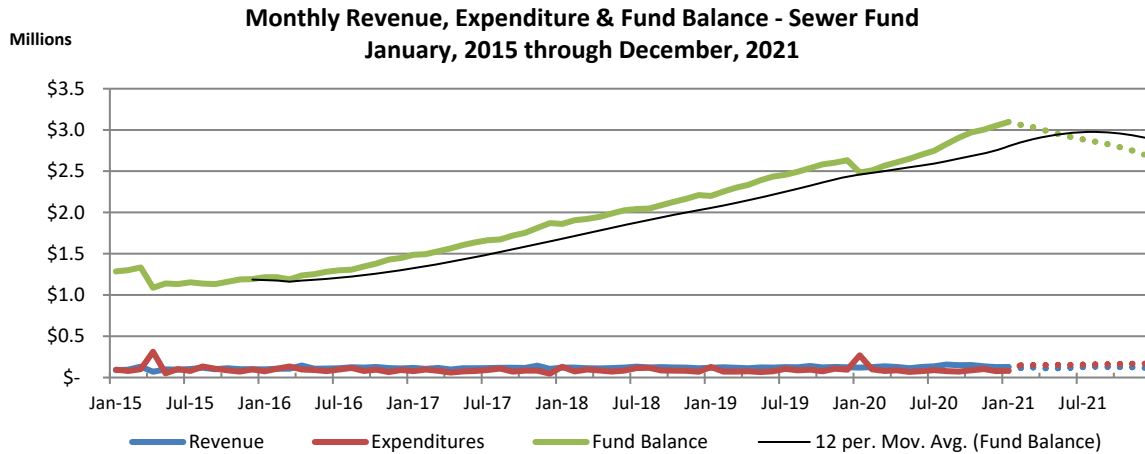
Salaries, wages and other employee-related costs is the next major expense category in the Sewer fund with a budget of \$630.7 thousand, or 34.65% of the total fund budget. Spending through January 31 was \$48.9 thousand, or 7.76% of budget. The positive budget variance (\$3.6 thousand below budget) is primarily the result of the city funding a lesser share of the 2021 employee HRA accounts early in the year. This is expected as the city pays for the first dollars (\$1,500/\$3,000) of employee and dependent medical insurance claims. Spending in this category is down by \$11.9 thousand (19.52%) from the level in 2020 and is the result of the city having three (3) pay periods in 2020 versus two (2) in 2021.

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 2021 budget of \$489.1 thousand, or 26.87% of the fund budget. Spending through January 31 was \$14.2 thousand, or 2.91% of budget. Including encumbrances (e.g., purchase orders) of \$270.5 thousand in the total results in a spending ratio of 58.22% of budget. Many of these 2021 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Compared to the same one-month period in 2020, spending in this category is down by \$5.6 thousand, or 28.26%.

The 2021 budget did not include any interfund transfers from the Sewer fund. However, the approved 2020 budget in the Sewer Operations fund did include an interfund transfer of \$175,000 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.

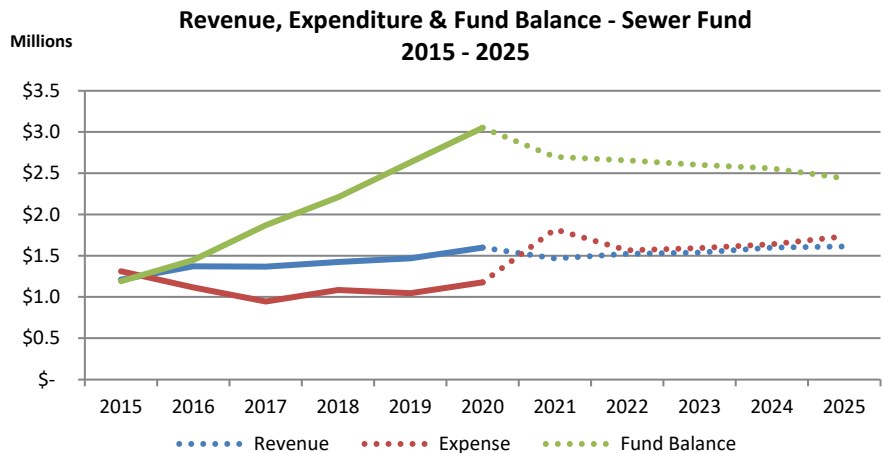
Fund Balance – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city's wastewater treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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 2015. 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 2020 with an unencumbered fund balance of \$2.73 million, which was \$118.3 thousand (4.16%) lower than year-end 2019 and was equal to 181.2% of FY 2020 spending (including carry over encumbrances). The fund ended 2019 with an unencumbered fund balance of \$2.42 million, an increase of \$366.0 thousand (17.83%) from 2018. In contrast, the FY 2021 budget projects a year-end fund balance of \$2.70 million, which equates to a reserve ratio equal to 148.19% of expenditures.

As you can see from the chart above, the balance in the Sewer Operations fund has been increasing consistently from 2015 through 2020. With the exception of early-2015, revenues have tracked fairly 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 2025 with a fund balance of \$2.48 million, or a ratio of 140.66%. This chart has been updated with the approved 2021 budget data through 2025.

CITY OF PATASKALA, OHIO
JANUARY 2021 YTD ANALYSIS - Sewer Fund (651)

		YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)
Beginning Fund Balance		\$ 3,052,280	\$ 3,052,280			\$ 2,631,913	\$ 2,631,913				
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	126,224	1,424,014	1,297,790	8.86%	115,497	1,408,063	1,292,566	8.20%	10,727	9.29%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 126,224	\$ 1,424,014	\$ 1,297,790	8.86%	\$ 115,497	\$ 1,408,063	\$ 1,292,566	8.20%	\$ 10,727	9.29%
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	\$ 942	\$ 29,250	\$ 28,308	3.22%	\$ 4,778	\$ 26,500	\$ 21,722	18.03%	\$ (3,836)	-80.29%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	-	12,500	12,500	0.00%	185	12,500	12,315	1.48%	(185)	-100.00%
	Total Other Sources	\$ 942	\$ 41,750	\$ 40,808	2.26%	\$ 4,963	\$ 39,000	\$ 34,038	12.72%	\$ (4,021)	-81.02%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 127,166	\$ 1,465,764	\$ 1,338,598	8.68%	\$ 120,459	\$ 1,447,063	\$ 1,326,604	8.32%	\$ 6,706	5.57%
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	\$ 127,166	\$ 1,465,764	\$ 1,338,598	8.68%	\$ 120,459	\$ 1,447,063	\$ 1,326,604	8.32%	\$ 6,706	5.57%

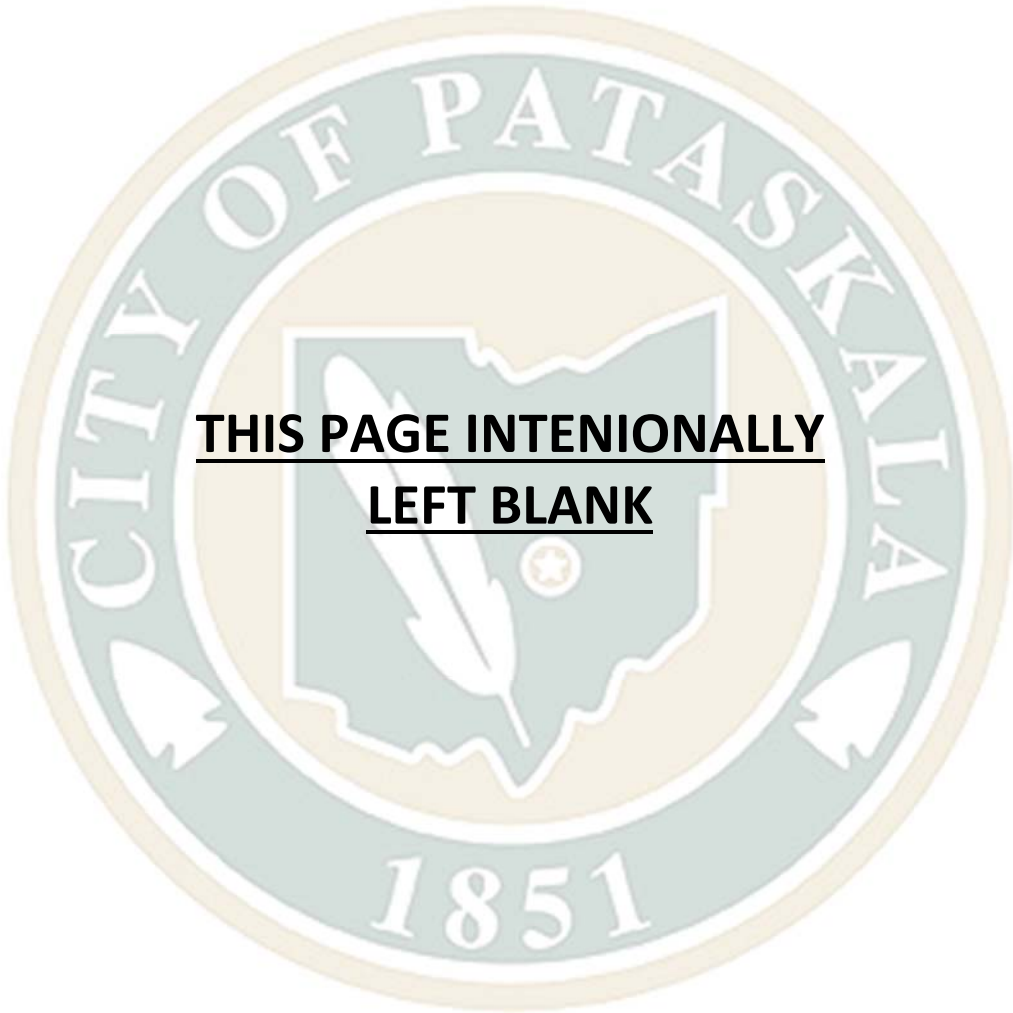
		YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 48,915	\$ 630,689	\$ 581,773	92.24%	\$ 128,420	\$ 453,354	71.88%	\$ 60,777	\$ (11,862)	-19.52%
	Contractual Services	18,261	668,085	649,824	97.27%	383,678	266,146	39.84%	13,821	4,440	32.13%
	General Operating	14,245	489,115	474,870	97.09%	270,535	204,335	41.78%	19,855	(5,610)	-28.26%
	Capital Outlay	-	32,500	32,500	-100.00%	32,500	-	0.00%	106	(106)	-100.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	175,000	(175,000)	-100.00%
	Grand Total Expenditures	\$ 81,421	\$ 1,820,389	\$ 1,738,967	95.53%	\$ 815,133	\$ 923,834	50.75%	\$ 269,559	\$ (188,138)	-69.79%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (175,000)	\$ 175,000	-100.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (175,000)	\$ 175,000	-100.00%
	Adjusted Grand Total Expenditures	\$ 81,421	\$ 1,820,389	\$ 1,738,967	95.53%	\$ 815,133	\$ 923,834	50.75%	\$ 94,559	\$ (13,138)	-13.89%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,098,025	\$ 2,697,656	148.19%		\$ 2,282,892			\$ 2,482,813	\$ 615,212	24.78%

CITY OF PATASKALA, OHIO
 2021 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
 THROUGH JANUARY 31, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 127,165.54	\$ 1,465,764.00	\$ 1,338,598.46	\$ 1,465,764.00	\$ -
Charges for Service	\$ 126,223.62	\$ 1,424,014.00	\$ 1,297,790.38	\$ 1,424,014.00	\$ -
Utility	\$ 126,223.62	\$ 1,424,014.00	\$ 1,297,790.38	\$ 1,424,014.00	\$ -
Miscellaneous Revenue	\$ 941.92	\$ 41,750.00	\$ 40,808.08	\$ 41,750.00	\$ -
Investment Income	\$ 941.92	\$ 29,250.00	\$ 28,308.08	\$ 29,250.00	\$ -
Other Miscellaneous Revenue	\$ -	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 127,165.54	\$ 1,465,764.00	\$ 1,338,598.46	\$ 1,465,764.00	\$ -

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 81,421.20	\$ 815,133.03	\$ 1,820,388.61	\$ 923,834.38	\$ 1,496,348.00	\$ 324,040.61	\$ -
General Government	\$ 11,084.70	\$ 51,747.64	\$ 197,711.76	\$ 134,879.42	\$ 194,118.00	\$ 3,593.76	\$ -
Salary & Related	\$ 6,733.40	\$ 18,459.02	\$ 79,073.94	\$ 53,881.52	\$ 76,618.00	\$ 2,455.94	\$ -
Contractual Services	\$ 4,351.30	\$ 33,268.62	\$ 106,117.82	\$ 68,497.90	\$ 105,000.00	\$ 1,117.82	\$ -
General Operating	\$ -	\$ 20.00	\$ 12,520.00	\$ 12,500.00	\$ 12,500.00	\$ 20.00	\$ -
Court & Legal	\$ 2,500.00	\$ 3,274.50	\$ 50,774.50	\$ 45,000.00	\$ 47,500.00	\$ 3,274.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,500.00	\$ 3,274.50	\$ 50,774.50	\$ 45,000.00	\$ 47,500.00	\$ 3,274.50	\$ -
Finance	\$ 6,525.45	\$ 21,152.65	\$ 108,258.89	\$ 80,580.79	\$ 100,274.00	\$ 7,984.89	\$ -
Salary & Related	\$ 5,672.74	\$ 9,865.61	\$ 77,931.14	\$ 62,392.79	\$ 76,058.00	\$ 1,873.14	\$ -
Contractual Services	\$ 817.12	\$ 10,502.70	\$ 27,227.82	\$ 15,908.00	\$ 21,276.00	\$ 5,951.82	\$ -
General Operating	\$ 35.59	\$ 784.34	\$ 3,099.93	\$ 2,280.00	\$ 2,940.00	\$ 159.93	\$ -
Sewer Utility	\$ 61,311.05	\$ 738,958.24	\$ 1,463,643.46	\$ 663,374.17	\$ 1,154,456.00	\$ 309,187.46	\$ -
Salary & Related	\$ 36,509.27	\$ 100,095.11	\$ 473,683.62	\$ 337,079.24	\$ 453,214.00	\$ 20,469.62	\$ -
Contractual Services	\$ 10,592.58	\$ 336,631.98	\$ 483,964.56	\$ 136,740.00	\$ 328,850.00	\$ 155,114.56	\$ -
General Operating	\$ 14,209.20	\$ 269,731.15	\$ 473,495.28	\$ 189,554.93	\$ 372,392.00	\$ 101,103.28	\$ -
Capital Outlay	\$ -	\$ 32,500.00	\$ 32,500.00	\$ -	\$ -	\$ 32,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 81,421.20	\$ 815,133.03	\$ 1,820,388.61	\$ 923,834.38	\$ 1,496,348.00	\$ 324,040.61	\$ -



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**CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF JANUARY 31, 2021**

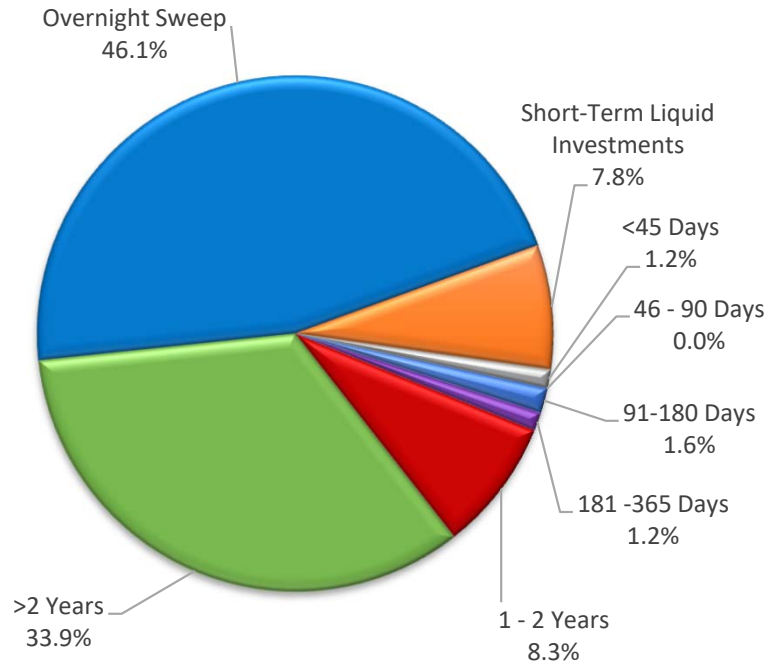
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
Certificates of Deposit				
Bank CD	\$ 8,396,472.23	\$ 8,224,464.98	\$ 172,007.25	1.246%
Non-Bank CD	1,589,293.25	1,531,075.74	58,217.51	1.874%
Total Certificates of Deposit	\$ 9,985,765.48	\$ 9,755,540.72	\$ 230,224.76	1.345%
U.S. 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	-	-	-	0.000%
FFCB	-	-	-	0.000%
Total GSE	\$ -	\$ -	\$ -	0.000%
Other Investments:				
Park National Bank Sweep	\$ 9,873,013.56	\$ 9,873,013.56	\$ -	0.002%
STAR Ohio	1,646,831.03	1,646,831.03	-	0.090%
Raymond James Money Market	13,458.07	19,342.42	(5,884.35)	0.010%
Total Other	\$ 11,533,302.66	\$ 11,539,187.01	\$ (5,884.35)	0.015%
Total Investment Portfolio	\$ 21,519,068.14	\$ 21,294,727.73	\$ 224,340.41	0.624%

Investments by Institution:

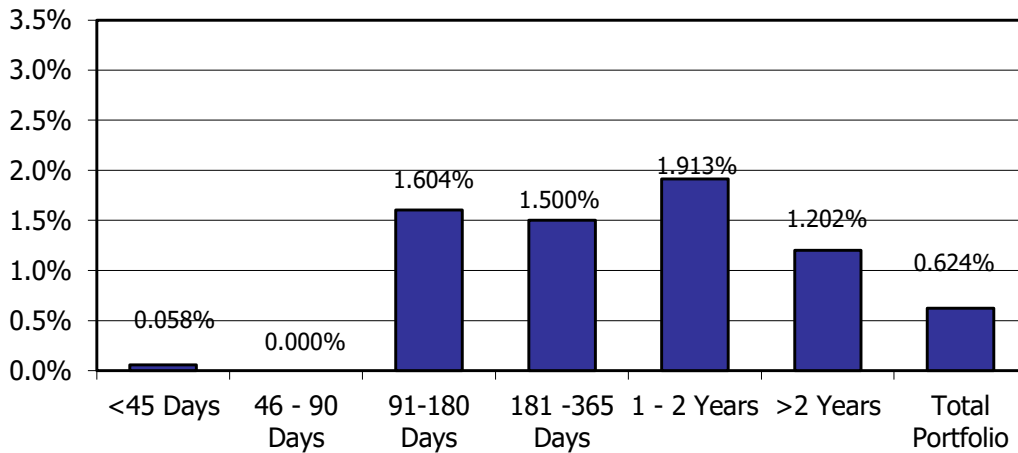
STAR Ohio	\$ 1,646,831.03	\$ 1,646,831.03	\$ -
Park National Bank	9,873,013.56	9,873,013.56	-
Raymond James	9,999,223.55	9,774,883.14	224,340.41
Total Investment Portfolio	\$ 21,519,068.14	\$ 21,294,727.73	\$ 224,340.41

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended January 31, 2021

Investment Maturity Composition



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



City of Pataskala Account Summary

Brokerage

Account No. 28852868

Closing Value \$9,999,223.55



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

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Raymond James & Associates
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<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

Investment Objectives

Primary: Capital Preservation with a low risk tolerance and a time horizon less than 5 years.
Secondary: Income with a low risk tolerance and a time horizon less than 5 years.

Activity

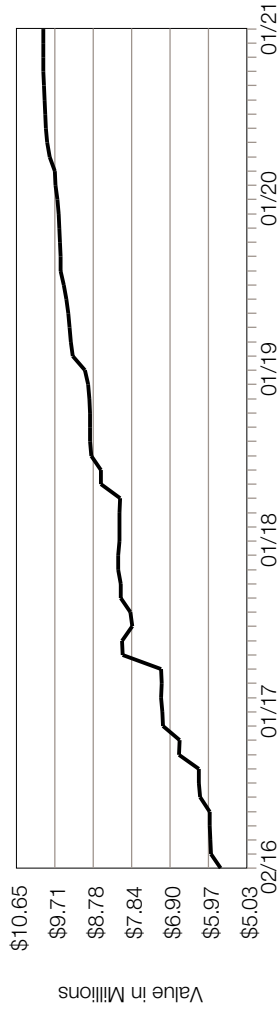
	This Statement	Year to Date
Beginning Balance	\$ 9,997,859.93	\$ 9,997,859.93
Deposits	\$ 0.00	\$ 0.00
Income	\$ 7,573.72	\$ 7,573.72
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ (6,210.10)	\$ (6,210.10)
Ending Balance	\$ 9,999,223.55	\$ 9,999,223.55

Dollar-Weighted Performance

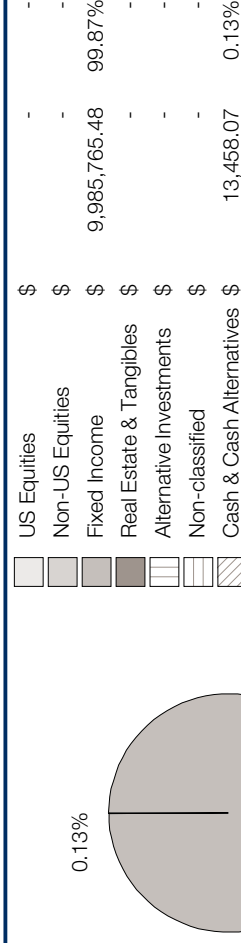
See Understanding Your Statement for important information about these calculations.

	YTD	2020	2019
Performance Inception 08/23/13	0.04%	3.76%	5.22%

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		\$12,905.31	0.01%	\$1.29
Raymond James Bank Deposit Program Total		\$12,905.31		\$1.29

Your bank priority state: OH

Participating banks you declined: West Bank, Pinnacle Bank, Truist Bank, The Bryn Mawr Trust Company, BBVA USA, Goldman Sachs Bank USA, M and T Trust Company, New York Community Bank, Raymond James Bank N.A., First Mid Bank and Trust NA, Citibank NA, The Bank of East Asia Ltd, Wells Fargo Bank NA, Extraco Banks NA, Synchrony Bank, Amarillo National Bank, Cadence Bank N.A., Bank of Baroda, FirstBank, Bank of Hope (family Wilshir, American Express National B, Unmpqua Bank, Texas Capital Bank NA, NexBank SSB, Landmark Community Bank, HSBC Bank USA NA, INTRUST Bank NA and Metro City Bank

Participating banks recently added: The Bank of New York Mellon 11/23/2020; Metro City Bank 10/28/2020; FirstBank 10/28/2020; Bank of Baroda 10/01/2020

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

Estimated Income Yield for RUBDP was calculated as of 01/25/2021.

Money Markets

Description	(Symbol)	Quantity	Price	Value	Estimated Income Yield	Estimated Annual Income
FIMM TREASURY ONLY PORTFOLIO MONEY MARKET INST CLASS M/M (FRSXX) ▲		552.760	\$1.000	\$552.76	0.01%	\$0.06
Money Markets Total				\$552.76		\$0.06

▲ This mutual fund is not included as a sweep option, therefore it is excluded from the Activity Detail section cash balance.

Cash & Cash Alternatives Total

\$13,458.07

\$1.35



Fixed Income ❖

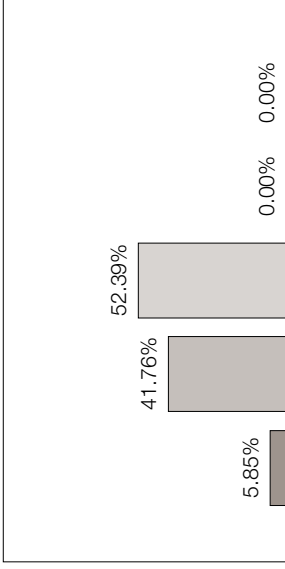
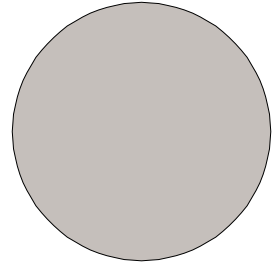
Credit Quality Analysis

Lowest Available *	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 0.00	0.00%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 9,985,765.48	100.00%
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	\$ 584,083.85	5.85%
1 to < 3 yrs	\$ 4,170,437.85	41.76%
3 to < 7 yrs	\$ 5,231,243.78	52.39%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



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 FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 09/19/2022 (02007GLV3) Ratings Information: Not Rated	\$145,000.00	\$2,682.50	09/17/2019	\$102.874	\$149,167.30	\$977.46	\$145,000.00 \$4,167.30	\$145,000.00 ^A \$4,167.30
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	\$103.302	\$134,292.60	\$65.89	\$130,000.00 \$4,292.60	\$130,000.00 ^A \$4,292.60
AMERICAN EXPRESS NATIONAL BANK 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	\$105.108	\$257,514.60	\$1,196.47	\$245,000.00 \$12,514.60	\$245,000.00 ^A \$12,514.60



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)
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 01/29/21 .5500% DUE 07/29/2024 Callable 01/29/2021 @ 100.000 (05600XAN0) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	08/03/2020	\$100.127	\$245,311.15		\$244,999.76 \$311.39	\$244,999.76 \$311.39
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	\$100.361	\$50,180.50	\$66.58	\$50,000.00 \$180.50	\$50,000.00 \$180.50
BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5) Ratings Information: Not Rated	\$245,000.00	\$3,185.00	04/09/2020	\$104.083	\$255,003.35	\$130.89	\$245,000.00 \$10,003.35	\$245,000.00 \$10,003.35
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	\$100.823	\$247,016.35	\$104.04	\$245,000.00 \$2,016.35	\$245,000.00 \$2,016.35
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	\$105.676	\$258,906.20	\$2,593.64	\$245,000.00 \$13,906.20	\$245,000.00 \$13,906.20



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)
CENTERSTATE BANK, NA FDIC # 33555 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 03/21/2022 (15201QCD7) Ratings Information: Not Rated	\$245,000.00	\$2,450.00	03/31/2020	\$101.073	\$247,628.85		\$243,769.12 \$3,859.73	\$243,769.12 \$3,859.73
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	\$108.082	\$54,041.00	\$57.53	\$50,000.00 \$4,041.00	\$50,000.00 \$4,041.00
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26) Ratings Information: Not Rated	\$38,000.00	\$1,235.00	03/20/2020	\$110.271	\$41,902.98	\$94.74	\$40,905.57 \$997.41	\$40,341.63 \$1,561.35
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	\$105.773	\$22,212.33	\$158.05	\$22,085.87 \$126.46	\$21,738.29 \$474.04
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	\$109.423	\$109,423.00	\$195.62	\$106,082.70 \$3,340.30	\$104,751.39 \$4,671.61
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/21 .3500% DUE 09/04/2024 Callable 02/04/2021 @ 100.000 (20056QTY9) Ratings Information: Not Rated	\$100,000.00	\$350.00	08/25/2020	\$100.030	\$100,030.00	\$24.93	\$100,000.00 \$30.00	\$100,000.00 \$30.00



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
COMPASS BK FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1000% DUE 08/28/2023 (20451PCZ7) Ratings Information: Not Rated	\$59,000.00	\$1,829.00	03/20/2020	\$107.577	\$63,470.43	\$776.70	\$62,415.11 \$1,055.32	\$61,580.51 \$1,889.92
DISCOVER BANK 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	\$105.084	\$262,710.00	\$3,321.58	\$249,858.00 \$12,852.00	\$249,858.00 \$12,852.00 ^A
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	\$103.218	\$252,884.10	\$265.81	\$247,048.10 \$5,836.00	\$246,467.60 \$6,416.50
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	\$103.156	\$252,732.20	\$302.72	\$245,000.00 \$7,732.20	\$245,000.00 \$7,732.20 ^A
FIRST BK HIGHLAND PARK FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8) Ratings Information: Not Rated	\$33,000.00	\$726.00	09/14/2017	\$103.194	\$34,054.02	\$360.02	\$33,064.42 \$989.60	\$33,020.70 \$1,033.32
FIRST CHOICE BANK CERRITOS, CA FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/30/21 .4000% DUE 09/30/2025 Callable 01/30/2021 @ 100.000 (319461DB2) Ratings Information: Not Rated	\$245,000.00	\$980.00	09/23/2020	\$100.031	\$245,075.95	\$83.23	\$245,000.00 \$75.95	\$245,000.00 \$75.95 ^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)
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	\$101.229	\$101,229.00	\$47.67	\$100,000.00 \$1,229.00	\$100,000.00 \$1,229.00
FIRST NATIONAL BANK AMER EAST LANSING, MI FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/25/21 .3500% DUE 09/25/2024 Callable 02/25/2021 @ 100.000 (32110YQR9) Ratings Information: Not Rated	\$245,000.00	\$857.50	09/23/2020	\$100.022	\$245,053.90	\$11.75	\$245,000.00 \$53.90	\$245,000.00 \$53.90
FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/15/21 .6500% DUE 07/15/2025 Callable 02/15/2021 @ 100.000 (335857CB2) Ratings Information: Not Rated	\$100,000.00	\$650.00	06/29/2020	\$100.026	\$100,026.00	\$26.71	\$100,000.00 \$26.00	\$100,000.00 \$26.00
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	\$103.728	\$254,133.60	\$1,078.34	\$245,000.00 \$9,133.60	\$245,000.00 \$9,133.60
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	\$101.977	\$249,843.65	\$332.93	\$245,000.00 \$4,843.65	\$245,000.00 \$4,843.65



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
GOLDMAN SACHS BANK USA FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.4000% DUE 11/22/2022 (38148PTE7) Ratings Information: Not Rated	\$250,000.00	\$6,000.00	02/12/2018	\$104.165	\$260,412.50	\$1,134.25	\$248,220.00 \$12,192.50	\$248,220.00 \$12,192.50
GULF COAST B&TC NEW ORLEANS, LA FDIC # 32974 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/08/21 1.3000% DUE 04/08/2025 Callable 04/08/2021 @ 100.000 (402194FX7) Ratings Information: Not Rated	\$245,000.00	\$3,185.00	04/06/2020	\$100.233	\$245,570.85	\$191.97	\$245,000.00 \$570.85	\$245,000.00 \$570.85
HSBC BANK USA, NA TYSONS, VA FDIC # 57890 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 05/08/21 1.0000% DUE 05/08/2023 Callable 05/08/2021 @ 100.000 (44329ME41) Step Schedule: 1.150% on May 8, 2021, 1.300% on May 8, 2022 Ratings Information: Not Rated	\$245,000.00	\$2,450.00	04/27/2020	\$100.257	\$245,629.65	\$557.12	\$245,000.00 \$629.65	\$245,000.00 \$629.65
JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/29/21 .8000% DUE 05/29/2025 Callable 01/29/2021 @ 100.000 (48040PGX7) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/27/2020	\$100.063	\$245,154.35		\$245,000.00 \$154.35	\$245,000.00 \$154.35



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)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 04/30/21 .5500% DUE 10/30/2025 Callable 04/30/2021 @ 100.000 (48128UPT0) Ratings Information: Not Rated	\$155,000.00	\$852.50	10/29/2020	\$100.128	\$155,198.40	\$214.88	\$155,000.00 \$198.40	\$155,000.00 \$198.40
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 06/15/21 .4000% DUE 12/15/2025 Callable 06/15/2021 @ 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	\$100.140	\$95,133.00	\$47.89	\$95,000.00 \$133.00	\$95,000.00 \$133.00
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	\$102.924	\$92,631.60	\$40.68	\$90,000.00 \$2,631.60	\$90,000.00 \$2,631.60
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	\$101.850	\$157,867.50	\$157.97	\$155,000.00 \$2,867.50	\$155,000.00 \$2,867.50
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	\$104.567	\$135,937.10	\$185.92	\$130,000.00 \$5,937.10	\$130,000.00 \$5,937.10



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)
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	\$104.466	\$120,135.90	\$150.76	\$115,000.00 \$5,135.90	\$115,000.00 \$5,135.90
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	\$103.767	\$254,229.15	\$1,439.12	\$245,000.00 \$9,229.15	\$245,000.00 \$9,229.15
MALAGA BANK FSB 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	\$101.336	\$233,072.80	\$8.19	\$230,000.00 \$3,072.80	\$230,000.00 \$3,072.80
MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/21 .4000% DUE 09/04/2024 Callable 02/04/2021 @ 100.000 (57116AUE6) Ratings Information: Not Rated	\$85,000.00	\$340.00	08/24/2020	\$100.035	\$85,029.75	\$24.22	\$85,000.00 \$29.75	\$85,000.00 \$29.75
MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/21 .4500% DUE 09/04/2025 Callable 02/04/2021 @ 100.000 (57116AUF3) Ratings Information: Not Rated	\$90,000.00	\$405.00	09/02/2020	\$100.040	\$90,036.00	\$28.85	\$90,000.00 \$36.00	\$90,000.00 \$36.00



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)
MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	05/10/2017	\$102.622	\$251,423.90	\$55.04	\$245,000.00 \$6,423.90	\$245,000.00 \$6,423.90
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	\$108.642	\$21,728.40	\$282.44	\$21,178.31 \$550.09	\$20,926.87 \$801.53
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	\$106.259	\$26,564.75	\$121.54	\$25,295.00 \$1,269.75	\$25,242.14 \$1,322.61
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	\$103.334	\$23,766.82	\$187.47	\$23,122.02 \$644.80	\$23,086.71 \$680.11
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 03/07/2022 (61690UUU2) Ratings Information: Not Rated	\$59,000.00	\$944.00	03/20/2020	\$101.695	\$60,000.05	\$380.19	\$59,227.55 \$772.50	\$59,129.08 \$870.97



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/09/2025 (61690UWJ5) Ratings Information: Not Rated	\$120,000.00	\$1,860.00	04/06/2020	\$105.111	\$126,133.20	\$575.84	\$120,000.00 \$6,133.20	\$120,000.00 \$6,133.20
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	\$103.360	\$103,360.00	\$141.92	\$101,052.60 \$2,307.40	\$100,734.33 \$2,625.67
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	\$108.200	\$156,890.00	\$972.29	\$152,216.69 \$4,673.31	\$150,765.01 \$6,124.99
PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (6991ZSHW3) Ratings Information: Not Rated	\$85,000.00	\$212.50	08/25/2020	\$100.231	\$85,196.35	\$1.16	\$85,000.00 \$196.35	\$85,000.00 \$196.35
PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/07/21 .5500% DUE 08/07/2025 Callable 02/07/2021 @ 100.000 (70147ADX9) Ratings Information: Not Rated	\$100,000.00	\$550.00	08/17/2020	\$100.054	\$100,054.00	\$34.66	\$99,999.90 \$54.10	\$99,999.90 \$54.10



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
PATHFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/29/21 -5000% DUE 10/29/2025 Callable 04/29/2021 @ 100.000 (70320KAS0) Ratings Information: Not Rated	\$100,000.00	\$500.00	10/21/2020	\$100.118	\$100,118.00		\$100,000.00 \$118.00	\$100,000.00 \$118.00
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	\$100.631	\$246,545.95	\$43.63	\$245,000.00 \$1,545.95	\$245,000.00 \$1,545.95
PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74267GVM6) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	08/26/2016	\$100.834	\$247,043.30	\$1,560.62	\$245,000.00 \$2,043.30	\$245,000.00 \$2,043.30
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	\$106.202	\$260,194.90	\$2,147.94	\$245,000.00 \$15,194.90	\$245,000.00 \$15,194.90
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	\$103.899	\$254,552.55	\$1,484.09	\$245,000.00 \$9,552.55	\$245,000.00 \$9,552.55



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
SYNCHRONY BANK FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMY1) Ratings Information: Not Rated	\$245,000.00	\$3,797.50	06/24/2016	\$100.611	\$246,496.95	\$332.93	\$245,000.00 \$1,496.95	\$245,000.00 \$1,496.95
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	\$100.378	\$145,548.10	\$209.75	\$145,000.00 \$548.10	\$145,000.00 \$548.10
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/21 .7000% DUE 06/07/2024 Callable 02/08/2021 @ 100.000 (88241THM15) Ratings Information: Not Rated	\$245,000.00	\$1,715.00	05/28/2020	\$100.072	\$245,176.40	\$103.37	\$245,000.00 \$176.40	\$245,000.00 \$176.40
UBS BANK USA SALT LAKE CITY, UT 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	\$107.029	\$262,221.05	\$655.46	\$245,000.00 \$17,221.05	\$245,000.00 \$17,221.05
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	\$99.938	\$114,928.70	\$54.19	\$115,000.00 \$(71.30)	\$115,000.00 \$(71.30)



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 BK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUJ 06/17/2021 (9497485W3) Ratings Information: Not Rated	\$90,000.00	\$1,575.00	06/14/2016	\$100.604	\$90,543.60	\$56.10	\$90,000.00 \$543.60	\$90,000.00 \$543.60
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUJ 05/03/2024 (949763A48) Ratings Information: Not Rated	\$155,000.00	\$4,262.50	05/01/2019	\$107.998	\$167,396.90	\$315.31	\$155,000.00 \$12,396.90	\$155,000.00 \$12,396.90
Certificates of Deposit (CDs) Total	\$9,733,000.00	\$136,592.50			\$9,985,765.48	\$26,171.06	\$9,755,540.72 \$230,224.76	\$9,749,631.04 \$236,134.44

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

Fixed Income Total

\$9,985,765.48

\$136,592.50

\$26,171.06

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

Portfolio Total \$9,999,223.55

Accrued Interest Total \$26,171.06

Portfolio Total with Accrued Interest \$10,025,394.61

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

Type	This Statement	Year to Date
Interest - Taxable	\$7,573.64	\$7,573.64
Interest at RJ Bank Deposit Program	\$0.08	\$0.08
Total Income	\$7,573.72	\$7,573.72

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				\$5,331.59	
01/04/2021	Income	Interest - Taxable	COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/21 .3500% DUE 09/04/2024 Callable 02/04/2021 @ 100.000 (20056QTY9)			\$29.73	\$5,361.32	Paid on 100,000
01/04/2021	Income	Interest - Taxable	CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26)			\$622.58	\$5,983.90	Paid on 38,000
01/04/2021	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)			\$198.74	\$6,182.64	Paid on 130,000
01/04/2021	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)			\$161.16	\$6,343.80	Paid on 115,000
01/04/2021	Income	Interest - Taxable	MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/21 .4000% DUE 09/04/2024 Callable 02/04/2021 @ 100.000 (57116AUE6)			\$28.88	\$6,372.68	Paid on 85,000
01/04/2021	Income	Interest - Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)			\$50.96	\$6,423.64	Paid on 100,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/04/2021	Income	Interest - Taxable	MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4)			\$932.60	\$7,356.24	Paid on 100,000
01/04/2021	Income	Interest - Taxable	MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/21 .4500% DUE 09/04/2025 Callable 02/04/2021 @ 100.000 (57116AUF3)			\$34.40	\$7,390.64	Paid on 90,000
01/04/2021	Income	Interest - Taxable	WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)			\$362.02	\$7,752.66	Paid on 155,000
01/06/2021	Income	Interest - Taxable	EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)			\$343.34	\$8,096.00	Paid on 245,000
01/07/2021	Income	Interest - Taxable	PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/07/21 .5500% DUE 08/07/2025 Callable 02/07/2021 @ 100.000 (70147ADX9)			\$46.71	\$8,142.71	Paid on 100,000
01/08/2021	Income	Interest - Taxable	GULF COAST B&TC NEW ORLEANS, LA FDIC # 32974 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/08/21 1.3000% DUE 04/08/2025 Callable 04/08/2021 @ 100.000 (402194FX7)			\$270.51	\$8,413.22	Paid on 245,000
01/08/2021	Income	Interest - Taxable	ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)			\$426.57	\$8,839.79	Paid on 245,000
01/08/2021	Income	Interest - Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/21 .7000% DUE 06/07/2024 Callable 02/08/2021 @ 100.000 (88241THM5)			\$145.66	\$8,985.45	Paid on 245,000
01/11/2021	Income	Interest - Taxable	CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36)			\$1,713.97	\$10,699.42	Paid on 100,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/15/2021	Income	Interest - Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)			\$270.51	\$10,969.93	Paid on 245,000
01/15/2021	Income	Interest - Taxable	FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/15/21 .6500% DUE 07/15/2025 Callable 02/15/2021 @ 100.000 (335857CB2)			\$55.21	\$11,025.14	Paid on 100,000
01/15/2021	Income	Interest - Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			\$118.90	\$11,144.04	Paid on 50,000
01/19/2021	Income	Interest - Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			\$104.04	\$11,248.08	Paid on 245,000
01/19/2021	Income	Interest - Taxable	WELLS FARGO BK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3)			\$133.77	\$11,381.85	Paid on 90,000
01/20/2021	Income	Interest - Taxable	AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)			\$204.26	\$11,586.11	Paid on 130,000
01/20/2021	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)			\$126.12	\$11,712.23	Paid on 90,000
01/25/2021	Income	Interest - Taxable	FIRST NATIONAL BANK AMER EAST LANSING, MI FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/25/21 .3500% DUE 09/25/2024 Callable 02/25/2021 @ 100.000 (32110YQR9)			\$72.83	\$11,785.06	Paid on 245,000
01/26/2021	Income	Interest - Taxable	MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)			\$426.57	\$12,211.63	Paid on 245,000
01/28/2021	Income	Interest - Taxable	PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)			\$18.05	\$12,229.68	Paid on 85,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/28/2021	Income	Interest - Taxable	MALAGA BANK FSB FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)			\$126.97	\$12,356.65	Paid on 230,000
01/29/2021	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$0.08	\$12,356.73	
01/29/2021	Income	Interest - Taxable	BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 01/29/21 .5000% DUE 07/29/2024 Callable 01/29/2021 @ 100.000 (05600XAN0)			\$339.64	\$12,696.37	Paid on 245,000
01/29/2021	Income	Interest - Taxable	JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/29/21 .8000% DUE 05/29/2025 Callable 01/29/2021 @ 100.000 (48040P GX7)			\$166.47	\$12,862.84	Paid on 245,000
01/29/2021	Income	Interest - Taxable	PATHFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/29/21 .5000% DUE 10/29/2025 Callable 04/29/2021 @ 100.000 (70320KAS0)			\$42.47	\$12,905.31	Paid on 100,000

Future Payments

Future Interest Payments

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)	01/16/2021	01/30/2021	\$104.04	0.50% coupon x 245,000.000 par value
FIRST CHOICE BANK CERRITOS, CA FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/30/21 .4000% DUE 09/30/2025 Callable 01/30/2021 @ 100.000 (319461DB2)	01/16/2021	01/30/2021	\$83.23	0.40% coupon x 245,000.000 par value
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)	01/16/2021	01/30/2021	\$157.97	1.20% coupon x 155,000.000 par value



Your Activity (continued)

City of Pataskala Account No. 28852868

Future Payments (continued)

Future Interest Payments (continued) [◇]

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
UBS BANK USA SALT LAKE CITY, UT FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)	01/16/2021	01/30/2021	\$655.46	3.15% coupon x 245,000,000 par value
DISCOVER BANK FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7)	01/17/2021	01/31/2021	\$3,339.73	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)	01/15/2021	02/01/2021	\$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)	01/15/2021	02/01/2021	\$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)	01/15/2021	02/01/2021	\$161.16	1.65% coupon x 115,000,000 par value
FIRST BK HIGHLAND PARK FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8)	01/16/2021	02/02/2021	\$365.98	2.20% coupon x 33,000,000 par value
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)	01/17/2021	02/03/2021	\$362.02	2.75% coupon x 155,000,000 par value
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/21 .3500% DUE 09/04/2024 Callable 02/04/2021 @ 100.000 (20056QTY9)	01/18/2021	02/04/2021	\$29.73	0.35% coupon x 100,000,000 par value
MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/21 .4000% DUE 09/04/2024 Callable 02/04/2021 @ 100.000 (57116AUE6)	01/18/2021	02/04/2021	\$28.88	0.40% coupon x 85,000,000 par value
MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/21 .4500% DUE 09/04/2025 Callable 02/04/2021 @ 100.000 (57116AUF3)	01/18/2021	02/04/2021	\$34.40	0.45% coupon x 90,000,000 par value
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)	01/20/2021	02/06/2021	\$343.34	1.65% coupon x 245,000,000 par value
PARKSIDE FNCL B&T FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/07/21 .5500% DUE 08/07/2025 Callable 02/07/2021 @ 100.000 (70147ADX9)	01/21/2021	02/07/2021	\$46.71	0.55% coupon x 100,000,000 par value
TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3)	01/21/2021	02/07/2021	\$219.29	0.30% coupon x 145,000,000 par value
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)	01/22/2021	02/08/2021	\$426.57	2.05% coupon x 245,000,000 par value



Your Activity (continued)

City of Pataskala Account No. 28852868

Future Payments (continued)

Future Interest Payments (continued) [◇]

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
GULF COAST B&TC NEW ORLEANS, LA FDIC # 32974 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/08/21 1.3000% DUE 04/08/2025 Callable 04/08/2021 @ 100.000 (402194FX7)		01/22/2021	02/08/2021	\$270.51	1.30% coupon x 245,000.000 par value
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/21 .7000% DUE 06/07/2024 Callable 02/08/2021 @ 100.000 (88241TTHM5)		01/22/2021	02/08/2021	\$145.66	0.70% coupon x 245,000.000 par value
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690UTM2)		01/27/2021	02/13/2021	\$202.90	1.75% coupon x 23,000.000 par value
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9)		01/28/2021	02/14/2021	\$307.51	3.05% coupon x 20,000.000 par value

\$7,534.79

Future Interest Payments Total

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





P. O. Box 7177
Dublin, OH 43017

Account Statement

January 1, 2021 - January 31, 2021

ACCOUNT NUMBER

75683

REGISTRATION

CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 2B
PATASKALA, OH 43062

0001974-0002124 PDFE 961437



CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 2B
PATASKALA, OH 43062

REP NAME

REP ID

90496 45 0000



Shareholder Services 800-648-STAR (7827)

Funds Management

STAR Ohio
Columbus, OH 43260



Please visit our website at:
www.tos.ohio.gov

Shareholder Message Center

STAR Ohio will be closed Monday, February 15, 2021 in observance of President's Day.

The daily fund close time for STAR Ohio is 2:00pm. (Excluding holidays and/or early close days listed above)

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

Go paperless! Contact STAR Ohio Client Services to stop paper statements or to register for web access on your STAR Ohio account.

Visit the Frequently Asked Questions section online at www.starohio.com for more information and other helpful tips regarding your STAR Ohio account. STAR Ohio Client Services can be reached from 8:30am to 5:00pm Monday through Friday at 1-800-648-STAR (7827) or by emailing info@starohio.com.

PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	1,069,968.310	\$1.00	\$1,069,968.31	100.00%

Portfolio Value as of 01/31/2021:

\$1,069,968.31

DISTRIBUTION SUMMARY

Funds	Fund ID	YTD Earnings			Reinvestment Option		
		Income	S/T Cap Gains	L/T Cap Gains	Income	S/T Cap Gains	L/T Cap Gains
STAR Ohio	4508	\$91.95	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio

4508 - 75683

30 Day Yield = 0.09%

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
01/01/2021	Opening Balance		1,069,876.360	\$1.00			\$1,069,876.36
01/29/2021	Income Dividend Reinvestment	540205151	91.950	1.00	91.95		91.95
01/31/2021	Closing Balance		1,069,968.310	\$1.00			\$1,069,968.31



P. O. Box 7177
Dublin, OH 43017

Account Statement

January 1, 2021 - January 31, 2021

ACCOUNT NUMBER

75682

REGISTRATION

CITY OF PATASKALA
UTILITY FUND
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 2B
PATASKALA, OH 43062

0001973-0002123 PDFE 961437



CITY OF PATASKALA
UTILITY FUND
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 2B
PATASKALA, OH 43062

REP NAME

REP ID

90496 45 0000



Shareholder Services 800-648-STAR (7827)

Funds Management

STAR Ohio
Columbus, OH 43260



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www.tos.ohio.gov

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PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	534,990.810	\$1.00	\$534,990.81	100.00%

Portfolio Value as of 01/31/2021:

\$534,990.81

DISTRIBUTION SUMMARY

Funds	Fund ID	YTD Earnings			Reinvestment Option		
		Income	S/T Cap Gains	L/T Cap Gains	Income	S/T Cap Gains	L/T Cap Gains
STAR Ohio	4508	\$45.98	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio

4508 - 75682

30 Day Yield = 0.09%

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
01/01/2021	Opening Balance		534,944.830	\$1.00			\$534,944.83
01/29/2021	Income Dividend Reinvestment	540204151	45.980	1.00	45.98		45.98
01/31/2021	Closing Balance		534,990.810	\$1.00			\$534,990.81



P. O. Box 7177
Dublin, OH 43017

Account Statement

January 1, 2021 - January 31, 2021

ACCOUNT NUMBER

76161

REGISTRATION

CITY OF PATASKALA
BOND IMPROVEMENTS FUND
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 2B
PATASKALA, OH 43062

0002365-0002520 PDFE 961437



CITY OF PATASKALA
BOND IMPROVEMENTS FUND
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 2B
PATASKALA, OH 43062

REP NAME

REP ID

90496 45 0000



Shareholder Services 800-648-STAR (7827)

Funds Management

STAR Ohio
Columbus, OH 43260



Please visit our website at:
www.tos.ohio.gov

Shareholder Message Center

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PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	42,013.450	\$1.00	\$42,013.45	100.00%

Portfolio Value as of 01/31/2021:

\$42,013.45

DISTRIBUTION SUMMARY

Funds	Fund ID	YTD Earnings			Reinvestment Option		
		Income	S/T Cap Gains	L/T Cap Gains	Income	S/T Cap Gains	L/T Cap Gains
STAR Ohio	4508	\$3.61	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio

4508 - 76161

30 Day Yield = 0.09%

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
01/01/2021	Opening Balance		42,009.840	\$1.00			\$42,009.84
01/29/2021	Income Dividend Reinvestment	540561151	3.610	1.00	3.61		3.61
01/31/2021	Closing Balance		42,013.450	\$1.00			\$42,013.45

Park National Bank
 PO Box 3500
 Newark, OH 43058



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



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

Account
City of Pataskala

Date
12/31/2020

Page
1 of 5

ICS Monthly Statement

The following information is a summary of activity in your ICS[®] account(s) for the month of December 2020 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 the ICS, or Insured Cash Sweep[®], service. 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.

Your statements and messages have an updated design! They contain the same information, now in an easier-to-read format that includes shading, borders, and headings to help you quickly review your account details. If you have questions about your statement or any services, please contact a cash management specialist or your local banker for assistance.

Summary of ICS Accounts

Account ID	Deposit Option	Interest Rate	Opening Balance	Ending Balance
*****746	Demand	0.025%	\$5,236,138.34	\$5,213,886.13
*****749	Demand	0.025%	5,043,995.43	4,392,749.93
TOTAL			\$10,280,133.77	\$9,606,636.06

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala

Account Summary - Demand

Statement Period	12/1-12/31/2020	Average Daily Balance	\$5,284,194.49
Previous Period Ending Balance	\$5,236,138.34	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	250,994.18	Statement Period Yield	0.03%
Total Program Withdrawals	(273,359.12)	YTD Interest Paid	16,355.49
Interest Capitalized	112.73	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
Current Period Ending Balance	\$5,213,886.13		

Account Transaction Detail

Date	Activity Type	Amount	Balance
12/01/2020	Withdrawal	(\$3,359.30)	\$5,232,779.04
12/01/2020	Withdrawal	(11,370.51)	5,221,408.53
12/02/2020	Withdrawal	(15,725.28)	5,205,683.25
12/03/2020	Withdrawal	(20,564.07)	5,185,119.18
12/03/2020	Withdrawal	(321.84)	5,184,797.34
12/04/2020	Deposit	3,901.82	5,188,699.16
12/07/2020	Deposit	3,780.76	5,192,479.92
12/08/2020	Withdrawal	(1,191.92)	5,191,288.00
12/09/2020	Deposit	38,680.20	5,229,968.20
12/10/2020	Deposit	5,478.73	5,235,446.93
12/11/2020	Deposit	6,308.19	5,241,755.12
12/14/2020	Deposit	24,157.78	5,265,912.90
12/15/2020	Withdrawal	(12,542.01)	5,253,370.89
12/16/2020	Withdrawal	(6,972.05)	5,246,398.84
12/17/2020	Deposit	60,314.26	5,306,713.10
12/17/2020	Withdrawal	(23,094.96)	5,283,618.14
12/18/2020	Deposit	67,150.34	5,350,768.48
12/21/2020	Deposit	2,219.93	5,352,988.41
12/22/2020	Deposit	9,424.05	5,362,412.46
12/23/2020	Deposit	23,325.54	5,385,738.00
12/24/2020	Withdrawal	(6,540.74)	5,379,197.26
12/28/2020	Deposit	4,082.94	5,383,280.20
12/29/2020	Deposit	1,488.18	5,384,768.38
12/30/2020	Deposit	681.46	5,385,449.84
12/30/2020	Withdrawal	(29,324.43)	5,356,125.41
12/31/2020	Withdrawal	(142,352.01)	5,213,773.40
12/31/2020	Interest Capitalization	112.73	5,213,886.13

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala

**Summary of Balances as of December 31, 2020**

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bank of the West	San Francisco, CA	3514	\$3.26
Bremer Bank, National Association	South St. Paul, MN	12923	248,350.22
Burke & Herbert Bank & Trust Company	Alexandria, VA	11578	248,355.30
Central Bank of St. Louis	Clayton, MO	4534	248,354.43
Citizens Bank, National Association	Providence, RI	57957	248,355.30
Community Bank of the Chesapeake	Waldorf, MD	30903	248,351.08
Cornhusker Bank	Lincoln, NE	14264	5.13
EagleBank	Bethesda, MD	34742	248,355.30
East West Bank	Pasadena, CA	31628	0.18
First International Bank & Trust	Watford City, ND	10248	248,355.30
First National Bank of Omaha	Omaha, NE	5452	248,355.30
First Republic Bank	San Francisco, CA	59017	2.21
Flushing Bank	Uniondale, NY	58564	0.26
Fulton Bank, N.A.	Lancaster, PA	7551	169,121.00
Independent Bank	Ionia, MI	27811	248,355.30
InterBank	Oklahoma City, OK	27210	3.89
Investors Bank	Short Hills, NJ	28892	248,355.30
Liberty National Bank	Lawton, OK	11522	248,355.30
Live Oak Banking Company	Wilmington, NC	58665	248,352.18
Pacific Western Bank	Beverly Hills, CA	24045	248,355.30
Popular Bank	New York, NY	34967	248,355.30
River City Bank	Sacramento, CA	18983	248,355.30
Rockland Trust Company	Rockland, MA	9712	248,355.30
TCF National Bank	Sioux Falls, SD	28330	248,355.30
Texas Capital Bank, N.A.	Dallas, TX	34383	248,355.30
TriState Capital Bank	Pittsburgh, PA	58457	77,657.74
United Bank	Fairfax, VA	22858	248,355.30
Washington Federal Bank, N.A.	Seattle, WA	28088	248,355.05

DETAILED ACCOUNT OVERVIEW

Account ID: *****749
Account Title: City of Pataskala

Account Summary - Demand

Statement Period	12/1-12/31/2020	Average Daily Balance	\$4,988,436.41
Previous Period Ending Balance	\$5,043,995.43	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	444,665.67	Statement Period Yield	0.03%
Total Program Withdrawals	(1,096,017.60)	YTD Interest Paid	11,434.42
Interest Capitalized	106.43	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
Current Period Ending Balance	\$4,392,749.93		

Account Transaction Detail

Date	Activity Type	Amount	Balance
12/01/2020	Withdrawal	(\$58,103.97)	\$4,985,891.46
12/02/2020	Deposit	174,269.04	5,160,160.50
12/03/2020	Withdrawal	(79,037.94)	5,081,122.56
12/04/2020	Withdrawal	(225.00)	5,080,897.56
12/07/2020	Deposit	23,659.76	5,104,557.32
12/08/2020	Deposit	39,300.24	5,143,857.56
12/09/2020	Deposit	21,571.65	5,165,429.21
12/10/2020	Withdrawal	(5,424.54)	5,160,004.67
12/11/2020	Deposit	5,674.70	5,165,679.37
12/14/2020	Withdrawal	(1,573.95)	5,164,105.42
12/15/2020	Deposit	119,321.65	5,283,427.07
12/16/2020	Deposit	37,636.13	5,321,063.20
12/17/2020	Withdrawal	(126,953.92)	5,194,109.28
12/18/2020	Withdrawal	(50.00)	5,194,059.28
12/21/2020	Deposit	17,486.23	5,211,545.51
12/22/2020	Deposit	5,671.27	5,217,216.78
12/23/2020	Withdrawal	(75.00)	5,217,141.78
12/24/2020	Withdrawal	(696,765.49)	4,520,376.29
12/28/2020	Withdrawal	(664.57)	4,519,711.72
12/29/2020	Deposit	75.00	4,519,786.72
12/30/2020	Withdrawal	(123,552.52)	4,396,234.20
12/31/2020	Withdrawal	(3,590.70)	4,392,643.50
12/31/2020	Interest Capitalization	106.43	4,392,749.93

Summary of Balances as of December 31, 2020

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Atlantic Union Bank	Richmond, VA	34589	\$248,355.30
Axos Bank	San Diego, CA	35546	3.25
BOKF, National Association	Tulsa, OK	4214	248,355.30

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala



Summary of Balances as of December 31, 2020

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bank of the West	San Francisco, CA	3514	248,352.03
Bremer Bank, National Association	South St. Paul, MN	12923	5.08
Centennial Bank	Conway, AR	11241	248,355.30
Community Bank of the Chesapeake	Waldorf, MD	30903	4.17
East West Bank	Pasadena, CA	31628	2.48
Equity Bank	Andover, KS	25858	248,355.30
First Republic Bank	San Francisco, CA	59017	2.74
Glens Falls Natl Bank and Trust Co	Glens Falls, NY	7074	248,355.30
Israel Discount Bank of New York	New York City, NY	19977	248,355.30
Live Oak Banking Company	Wilmington, NC	58665	0.23
Merchants Bank of Indiana	Carmel, IN	8056	248,353.21
MidFirst Bank	Oklahoma City, OK	4063	248,355.30
Morton Community Bank	Morton, IL	18429	248,355.30
New York Community Bank	Westbury, NY	16022	248,355.21
Newtown Savings Bank	Newtown, CT	18199	248,355.30
Pinnacle Bank	Nashville, TN	35583	248,355.30
PlainsCapital Bank	Lubbock, TX	17491	248,355.12
State Bank of India	New York City, NY	33682	248,355.30
Sterling National Bank	Yonkers, NY	30337	248,355.30
Synovus Bank	Columbus, GA	873	248,355.25
TriState Capital Bank	Pittsburgh, PA	58457	170,697.56



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