



**City of Pataskala, Ohio
Finance Department
Report to Council**

*For the Period Ended
June 30, 2021*





City of Pataskala, Ohio Finance Department

**Report to City Council
For the Period Ended
June 30, 2021**

James M. Nicholson
Finance Director

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

Table of Contents

Table of Contents	1
Financial Condition Report	3
Cash & Fund Balance Reconciliation.....	7
Year To-Date Fund Balance Detail	8
Full-Year 2021 Fund Activity & Balance Projections	9
All Funds Revenue & Expenditure Statement	10
All Funds Revenue Budget Summary	11
All Funds Expenditure Budget Summary	12
All Funds Expenditure Budget Analysis by Function/Object	13
101 - <u>General Fund</u>	15
Fund Analysis	18
Revenue & Expenditure Statement	19
Revenue Detail	20
Expenditure Detail	21
201 – <u>Street Fund</u>	23
Fund Analysis	23
Revenue & Expenditure Statement	27
Revenue Detail	28
Expenditure Detail	29
208 – <u>Police Fund</u>	31
Fund Analysis	31
Revenue & Expenditure Statement	35
Revenue Detail	36
Expenditure Detail	37
301 – <u>Capital Improvements Fund</u>	39
Fund Analysis	39
Revenue & Expenditure Statement	42
Revenue Detail	43
Expenditure Detail	44
601 – <u>Water Operations Fund</u>	45
Fund Analysis	45
Revenue & Expenditure Statement	49
Revenue Detail	50

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

Table of Contents

Expenditure Detail	51
651 – <u>Sewer Operations Fund</u>	53
Fund Analysis	53
Revenue & Expenditure Statement	57
Revenue Detail	58
Expenditure Detail	59
Summary of Investments	61
Investment Portfolio Analysis	62
June 2021 Month-End Investment Statements	63



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

FROM: Jamie Nicholson

DATE: July 7, 2021

RE: June 2021 Financial Condition Report

Finance Department

James M. Nicholson
Finance Director

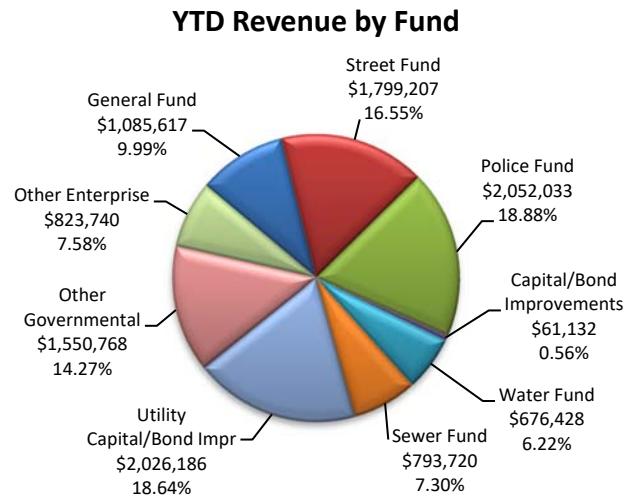
Janice A. Smith
Finance Manager

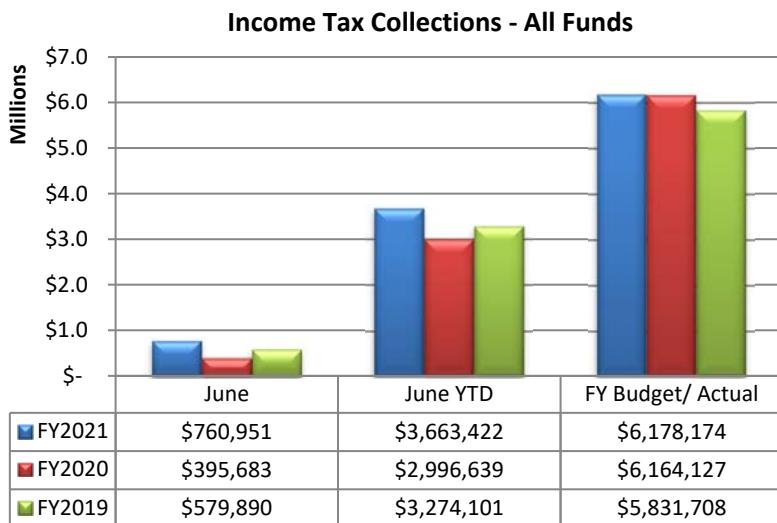
The Finance department continued to be busy and productive during the month of May. During the month, we accomplished the following: (1) successfully completed the audit of the 2020 financial statements and published them to the SEC's EMMA website ensuring compliance with 15c2-12 continuing disclosure requirements; (2) continued preparation and review of the city's 2020 Popular Annual Financial Report (PAFR); (3) continued to work with the Administration in support of efforts to improve the Refugee Road corridor; (4) assisted the new Assistant Finance Director with the onboarding process; (5) supported the Planning & Zoning and Parks departments in their employee recruiting efforts ; (6) began the process of updating the 2022 operating budget and salary planning templates; and (7) continued planning for a transition to updated Paycor time and attendance system.

I anticipate that the month of July will also be a very busy month. In addition to providing routine payroll and accounts payable services, we also plan to: (1) complete preparation and distribution of the city's 2020 Popular Annual Financial Report (PAFR); (2) complete the update of the 2022 departmental budget and salary planning templates; (3) develop the 2022-2026 budgets for the Finance, Debt Service and other citywide functions; (4) continue to identify investment strategies to manage the city's investment portfolio in a historically low interest rate environment; and (5) formally apply for \$1.66 million in grant funding through the American Rescue Program Act program.

REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of June 30, 2021. On a year to-date (YTD) cash basis, the city has collected approximately \$10.87 million in total revenue from all sources, or 64.18% of the full-year budget. This total is overstated, however, due to: (1) \$1.19 million in interfund transfers made in January; (2) property tax/TIF PILOT revenues of \$825.2 thousand received in March; and (3) \$650.1 thousand more in grant revenues than budgeted. Excluding those items would result in a YTD collections rate that is equal to 57.07% of budget, more than the straight-line rate of 50%.



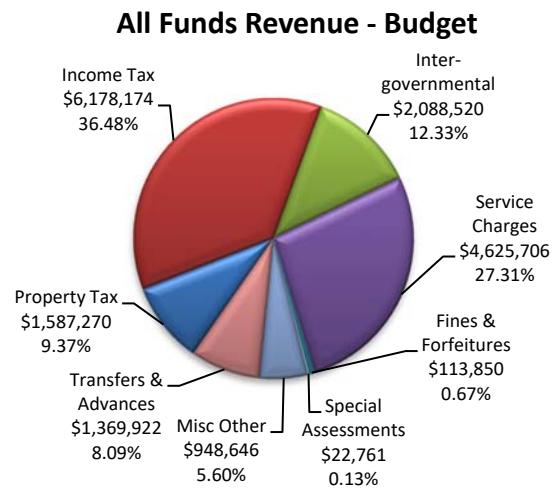


Income tax collections for the month of June were \$761.0 thousand (equal to 12.32% of budget) and were 92.31% higher than last year when compared to June 2020. It's important to remember that the COVID-19 revenue impact began in April 2020. Compared to June 2019 (pre-COVID19 impact), collections for the month were about \$181.1 thousand (31.22%) higher. Total year to-date collections are \$3.66 million (59.3% of budget) and, when compared to a June 2020 YTD total of \$3.0 million, are \$666.8 thousand

(22.25%) higher. The full-year budget is currently projected to be \$6.18 million, an increase of only \$14.0 thousand, or 0.22% over FY 2020 collections. The 2021 revenue projections were originally developed in early-Fall 2020 when the overall collections were significantly lower than where they ended the year. It is important to note that the June 2020 collections were equal to 48.61% of the full-year 2020 collections, and in 2019, the rate was equal to 56.14% of FY 2019 collections. Due to improved collection rates, the revenue forecast was increased by approximately \$350.0 thousand in April.

The city received its first-half 2021 property tax settlement from Licking County in the month of March. The 2021 budget in this line is \$1.59 million and is projected to be up by \$228.4 thousand (16.8%) from FY 2020 receipts. Total property taxes received to-date are \$825.2 thousand and are \$109.9 thousand (15.36%) higher than the same period in 2020.

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 \$2.09 million is budgeted, with \$344.1 thousand of the total expected to come from grants and loans. Through June 30, approximately \$1.91 million has been collected (91.58% 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 2021 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 \$4.63 million is budgeted for total service charge revenues. Year to-date collections are \$2.74 million, or 59.31% of budget. The six-month total is up by \$278.7 thousand (11.31%) when

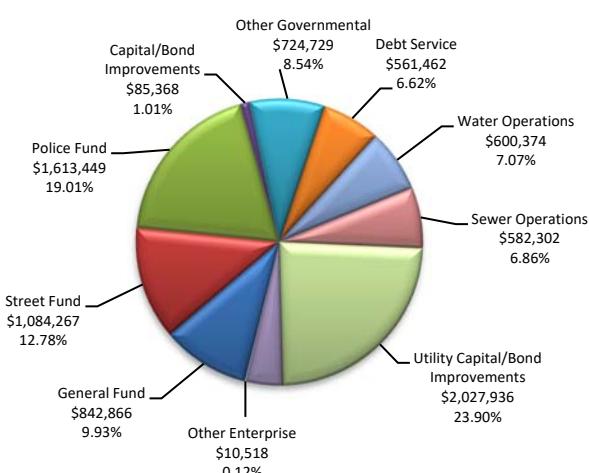
compared to 2020. At \$4.19 million or 90.63% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through June 30 are \$2.49 million, or 59.42% of the full-year budget in this line item.

EXPENDITURES/SPENDING

As we reach the halfway point in 2021, 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 36.99%, still well below the straight-line rate of 50%. The lower than anticipated spending when compared to 2020 was primarily the result of reduced spending on contractual services. Including 2020 carryover encumbrances (e.g. purchase orders) as well as FY 2021-issued POs in the total results in a ratio of 57.56%. Many of these 2021 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances.

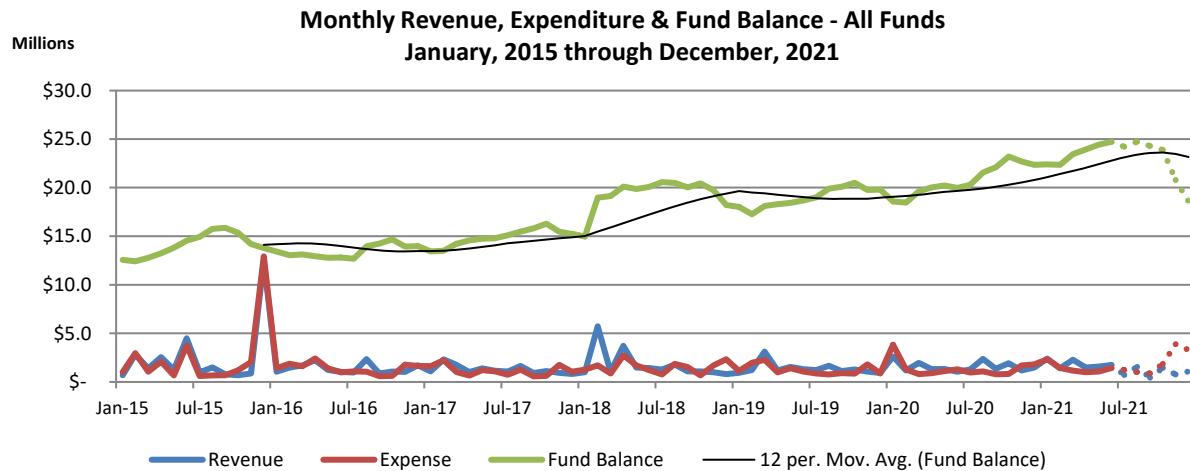
YTD Expenditures by Fund

(excludes encumbrances)

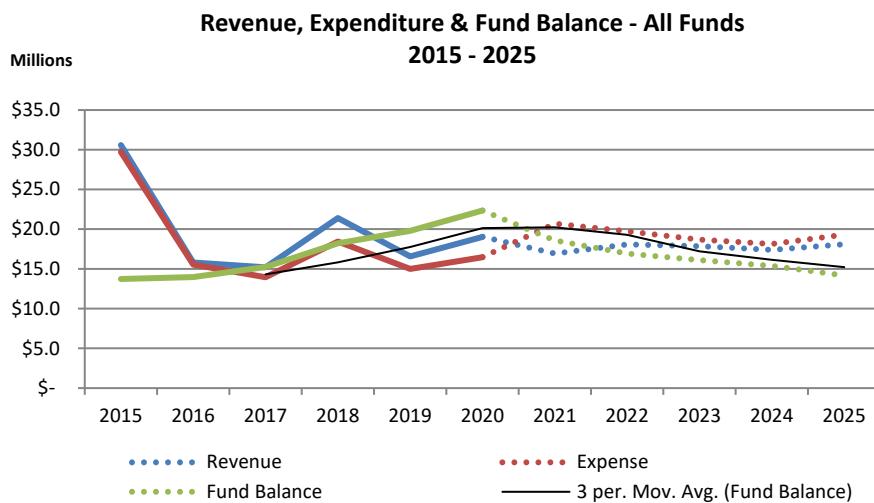


FUND BALANCE/FINANCIAL HEALTH

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 \$3.77 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 \$18.58 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 June 2021 with an unencumbered balance of \$2.04 million and is down by \$23.9 thousand, or 1.16% from December 2020. The Street (201) fund is up by \$737.9 thousand (31.60%), and the Police (208) fund increased by \$169.1 thousand (5.58%). The 2021 forecast calls for these funds to end the year approximately 15-20% below where they ended

2020. As we continue to move through 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.

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 JUNE 30, 2021

BANK/FINANCIAL INSTITUTION BALANCES:		SYSTEM FUND CASH BALANCES:	
Governmental Funds Checking (per stmt)	\$ 337,005.96	101 - General Fund	\$ 2,532,650.70
Outstanding checks	(68,951.28)	102 - Undeclared Funds	1,291.76
O/S check sweep pending	69,013.75	Total General Funds	\$ 2,533,942.46
Error Correction/Deposit in-transit	(62.47)		
Total Governmental Funds Checking	\$ 337,005.96		
Governmental Funds Sweep Acct (per stmt)	\$ 4,819,475.94	201 - Street Fund	\$ 3,604,281.44
Other in-transit	-	202 - State Highway	277,610.73
O/S check sweep pending	(69,013.75)	203 - Ecological Preservation	8,650.00
Total Governmental Funds Sweep	\$ 4,750,462.19	204 - Pataskala JEDD	1,781.32
Combined Governmental Funds	\$ 5,087,468.15	205 - Permissive License Tax	500,585.19
Payroll Checking Account (per stmt)	\$ 206,622.07	206 - Recreation Fund	218,462.95
Outstanding checks	(130,960.62)	207 - Park Use	196,520.82
Deposits in-transit	-	208 - Police Fund	3,658,512.49
Error correction in-transit	-	209 - Immobilization	490.00
Total Payroll Checking	\$ 75,661.45	210 - Mayor's Court Computer	22,998.48
Utility Funds Checking (per stmt)	\$ -	211 - Alcohol Enforcement & Education	5,946.10
Deposits in-transit	(21,352.67)	212 - Law Enforcement Trust	12,729.84
Outstanding checks	-	213 - Pataskala Mobile Home Park	4,491.72
O/S check sweep pending	21,507.60	214 - FEMA Grant Fund	-
Error Correction/Other	(154.93)	215 - CHIP Fund	-
Total PNB Water-Sewer Checking	\$ -	216 - Community Development Block Grant	-
Utility Funds Sweep Acct (per stmt)	\$ 5,211,461.99	217 - Safe Routes to School	-
Deposits in-transit	-	218 - Police K-9	17,898.98
O/S check sweep pending	(21,507.60)	219 - Sesquicentennial Fund	366.91
Bank error correction/other in-transit	-	220 - Indigent Drivers Interlock	952.10
Total PNB Water-Sewer Sweep	\$ 5,189,954.39	221 - Indigent Drivers Alcohol Treatment	-
Combined PNB Water-Sewer Account	\$ 5,189,954.39	222 - Law Enforcement Training & Ed	10,079.61
Vendor Bond/Security Dep Escrow Account	\$ 12,824.50	223 - Payment In Lieu	58,494.74
Outstanding checks	-	224 - Local Coronavirus Relief Fund	-
Deposits in-transit	-	Total Special Revenue	\$ 8,600,853.42
Total PNB Fire Escrow Account	\$ 12,824.50		
Fire Escrow Account	\$ -	401 - Debt Service Fund	\$ 391,627.68
Outstanding checks	-	402 - Street Bond	-
Deposits in-transit	-	Total Debt Service	\$ 391,627.68
Total PNB Fire Escrow Account	\$ -		
Builders Escrow/Construction Account	\$ 888,656.96	301 - Capital Improvements	\$ 1,426,689.41
Outstanding checks	-	302 - Bond Improvements	42,027.46
Deposits in-transit	-	303 - State Issue II Capital Improvements	51,073.12
Bank error correction/other in-transit	-	304 - Municipal Building Purchase	-
Total PNB Builders/Construction Escrow	\$ 888,656.96	305 - Counter Bridge Improvement	-
Police Evidence/Cash Seizure	\$ 19,748.46	306 - SR 310 TIF	726,474.33
Outstanding checks	-	307 - Columbia Road Bridge Improvements	-
Deposits in-transit	-	308 - Capital Facilities	109,630.98
Bank error correction/other in-transit	-	Total Capital Projects	\$ 2,355,895.30
Total PNB Police Evidence/Cash Seizure	\$ 19,748.46		
Investments (at cost)		501 - Construction Account/Project	\$ 888,656.96
PNB CD 6881	\$ -	502 - Fire Escrow Fund	-
STAR Ohio - Governmental	1,070,324.74	503 - Vendor Bond & Escrow	12,824.50
STAR Ohio - Utility	535,169.04	504 - Police Evidence/Cash Seizure	19,748.46
STAR Ohio - Bond Improvement	42,027.46	999 - Payroll Clearing Fund	75,661.45
Raymond James - Governmental	7,682,498.51	Total Escrow/Agency Funds	\$ 996,891.37
Raymond James - Utility	4,136,729.98		
Total Investments	\$ 13,466,749.73	Total Governmental Funds	\$ 14,879,210.23
Total Statement Cash Balance	\$ 24,741,063.64		
<i>(Not included in total bank balances)</i>			
PNB Mayors Court Account	\$ 7,535.99	601 - Water Operations	\$ 1,481,478.95
Deposits in transit	-	602 - Water Capital Improvements	2,286,260.85
Outstanding checks/ACH	-	603 - Water Bond Improvements	1.06
Bank error/corrections	-	604 - Water Debt Service	439,544.66
Total Mayors Court	\$ 7,535.99	605 - Water Treatment Plant #2	0.38
Statement Balance vs System Cash	\$ -	606 - Water Utility State Issue II (OPWC)	-
		651 - Sewer Operations	3,263,699.04
		652 - Sewer Capital Improvements	2,045,811.30
		653 - Sewer Bond Improvements	387.84
		654 - Sewer Debt Service	331,075.95
		655 - The Oaks Assessment	13,593.38
		656 - Sewer Utility State Issue II (OPWC)	-
		Total Enterprise Funds	\$ 9,861,853.41
		Total All Funds	\$ 24,741,063.64

CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF JUNE 30, 2021

Fund Number / Description	December 31, 2020 Total Cash Balance	+ Year To-Date Revenues	- Year To-Date Expenditures	= Current Fund Cash Balance	- Outstanding Encumbrances	= June 30, 2021 Unencumbered Fund Balance
101 - General Fund	\$ 2,289,899.29	\$ 1,085,617.20	\$ 842,865.79	\$ 2,532,650.70	\$ 497,198.68	\$ 2,035,452.02
102 - Unclaimed Funds	1,291.76	-	-	1,291.76	-	1,291.76
Total General Funds	\$ 2,291,191.05	\$ 1,085,617.20	\$ 842,865.79	\$ 2,533,942.46	\$ 497,198.68	\$ 2,036,743.78
201 - Street Fund	\$ 2,889,341.17	\$ 1,799,207.26	\$ 1,084,266.99	\$ 3,604,281.44	\$ 531,642.26	\$ 3,072,639.18
202 - State Highway	259,281.93	47,033.81	28,705.01	277,610.73	16,355.24	261,255.49
203 - Ecological Preservation	1,000.00	7,650.00	-	8,650.00	-	8,650.00
204 - Pataskala JEDD	1,781.32	-	-	1,781.32	-	1,781.32
205 - Permissive License Tax	472,864.84	149,084.90	121,364.55	500,585.19	81,460.99	419,124.20
206 - Recreation Fund	73,866.43	245,093.93	100,497.41	218,462.95	72,807.61	145,655.34
207 - Park Use	244,615.60	63,445.51	111,540.29	196,520.82	76,107.35	120,413.47
208 - Police Fund	3,219,928.40	2,052,032.82	1,613,448.73	3,658,512.49	460,076.54	3,198,435.95
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	24,875.95	1,619.00	3,496.47	22,998.48	405.75	22,592.73
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	17,295.84	1,179.00	5,745.00	12,729.84	-	12,729.84
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	366.00	-	17,898.98	-	17,898.98
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	\$ 4,366,712.23	\$ 3,069,064.45	\$ 8,600,853.42	\$ 1,282,963.98	\$ 7,317,889.44
401 - Debt Service Fund	\$ 282,041.39	\$ 671,048.18	\$ 561,461.89	\$ 391,627.68	\$ 460,667.28	\$ (69,039.60)
402 - Street Bond	-	-	-	-	-	-
Total Debt Service	\$ 282,041.39	\$ 671,048.18	\$ 561,461.89	\$ 391,627.68	\$ 460,667.28	\$ (69,039.60)
301 - Capital Improvements	\$ 1,450,943.08	\$ 61,114.05	\$ 85,367.72	\$ 1,426,689.41	\$ 80,655.71	\$ 1,346,033.70
302 - Bond Improvements	42,009.84	17.62	-	42,027.46	-	42,027.46
303 - State Issue II Capital Improvements	51,073.12	-	-	51,073.12	19,241.80	31,831.32
304 - Municipal Building Purchase	-	-	-	-	-	-
305 - Counter Bridge Improvement	-	-	-	-	-	-
306 - SR 310 TIF	708,675.62	124,447.91	106,649.20	726,474.33	43,036.72	683,437.61
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-
308 - Capital Facilities	208,931.72	50,699.26	150,000.00	109,630.98	-	109,630.98
Total Capital Projects	\$ 2,461,633.38	\$ 236,278.84	\$ 342,016.92	\$ 2,355,895.30	\$ 142,934.23	\$ 2,212,961.07
501 - Construction Account/Project	\$ 792,719.16	\$ 184,003.97	\$ 88,066.17	\$ 888,656.96	\$ 617,574.27	\$ 271,082.69
502 - Fire Escrow Fund	8,664.50	-	8,664.50	-	-	-
503 - Vendor Bond & Escrow	9,314.50	3,510.00	-	12,824.50	11,714.50	1,110.00
504 - Police Evidence/Cash Seizure	18,161.92	1,586.54	-	19,748.46	2,509.20	17,239.26
999 - Payroll Clearing Fund	64,508.89	2,087,049.55	2,075,895.99	75,661.45	-	75,661.45
Total Agency/Fiduciary Funds	\$ 893,368.97	\$ 2,276,149.06	\$ 2,172,626.66	\$ 996,891.37	\$ 631,797.97	\$ 365,093.40
Total Governmental Funds	\$ 13,231,440.43	\$ 8,635,805.51	\$ 6,988,035.71	\$ 14,879,210.23	\$ 3,015,562.14	\$ 11,863,648.09
601 - Water Operations	\$ 1,405,424.02	\$ 676,428.48	\$ 600,373.55	\$ 1,481,478.95	\$ 447,788.85	\$ 1,033,690.10
602 - Water Capital Improvements	2,492,838.80	594,350.47	800,928.42	2,286,260.85	10,781.48	2,275,479.37
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	53,704.16	586,915.22	201,074.72	439,544.66	384,391.28	55,153.38
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	793,720.21	582,301.51	3,263,699.04	516,433.37	2,747,265.67
652 - Sewer Capital Improvements	1,840,983.19	1,431,836.01	1,227,007.90	2,045,811.30	25,164.72	2,020,646.58
653 - Sewer Bond Improvements	387.84	-	-	387.84	-	387.84
654 - Sewer Debt Service	256,987.99	226,312.54	152,224.58	331,075.95	212,175.42	118,900.53
655 - Oaks Assessment	13,598.84	10,512.61	10,518.07	13,593.38	10,132.26	3,461.12
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 9,116,206.62	\$ 4,320,075.54	\$ 3,574,428.75	\$ 9,861,853.41	\$ 1,606,867.38	\$ 8,254,986.03
Total All Funds	\$ 22,347,647.05	\$ 12,955,881.05	\$ 10,562,464.46	\$ 24,741,063.64	\$ 4,622,429.52	\$ 20,118,634.12

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF JUNE 30, 2021

אשורי גאנז, צוותי

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 June 30, 2021		FY 2021 Est Revenue Adjustments		EOY Projected Fund Balances as of June 30, 2021		Balance as % of Budget			
\$ 2,289,899.29	\$ 1,781,448.00	\$ 1,997,311.00	\$ 230,517.14	\$ 2,227,828.14	\$ 2,227,828.14	\$ 1,843,519.15	\$ 1,391.58	\$ 4,000.00	\$ (67,205.59)	\$ 2,164,622.55	\$ 225,000.00	\$ 2,131,724.74	\$ 1,391.76	\$ 98,48% 100.00%	\$ 2,133,116.50	\$ 2,133,116.50	\$ 98,54% 100.00%	\$ 2,131,724.74	\$ 1,391.76	\$ 98,48% 100.00%					
\$ 2,291,191.76	\$ 1,781,548.00	\$ 1,997,311.00	\$ 230,517.14	\$ 2,227,828.14	\$ 2,227,828.14	\$ 1,844,910.91	\$ 1,391.58	\$ 4,000.00	\$ (67,205.59)	\$ 2,164,622.55	\$ 225,000.00	\$ 115,054.00	\$ 2,204,781.71	\$ 245,601.68	\$ 56,82% 229.41%	\$ 245,601.68	\$ 2,204,781.71	\$ 225,000.00	\$ 115,054.00	\$ 2,204,781.71	\$ 245,601.68	\$ 56,82% 229.41%			
\$ 2,689,341.17	\$ 3,080,816.00	\$ 2,945,396.00	\$ 88,000.00	\$ 3,499,950.65	\$ 3,499,950.65	\$ 2,470,206.52	\$ 239,830.35	\$ 545,000.00	\$ (164,521.19) (5,771.33)	\$ 3,880,429.46	\$ 107,060.25	\$ 2,178.32	\$ 1,781.32	\$ 100.00%	\$ 1,781.32	\$ 1,781.32	\$ 100.00%	\$ 1,781.32	\$ 1,781.32	\$ 100.00%	\$ 1,781.32	\$ 1,781.32	\$ 100.00%		
1,000.00	-	-	-	-	-	1,000.00	-	1,781.32	-	259,012.46	-	(6,273.99)	520,878.39	281,301.50	40,250.00	40,250.00	40,250.00	204,043.51	1,366,56	40,250.00	204,043.51	1,366,56	40,250.00	204,043.51	1,366,56
1,781.32	-	-	-	449,500.00	449,500.00	527,152.38	269,307.00	89,609.43	19,000.00	(7,005,48)	87,027.53	-	1,366,56	204,043.51	162,340.00	4,991,421.42	3,705,649.98	3,705,649.98	4,991,421.42	3,705,649.98	4,991,421.42	3,705,649.98	4,991,421.42	3,705,649.98	
472,864.84	313,300.00	285,050.00	260,321.00	171,000.07	171,000.07	34,410.00	205,310.07	190,601.04	3,741,946.04	490,00	(162,46)	10,005.75	2,500.00	-	-	-	-	10,000.00	-	-	-	-	-	-	
73,866.43	-	-	-	3,551,345.00	3,551,345.00	10,000.00	10,000.00	168,21	10,168.21	19,077.74	-	-	-	-	-	-	-	-	-	-	-	-	-		
244,615.60	4,350,000.00	3,314,803.00	490,00	5,000.00	5,000.00	25,000.00	-	-	-	3,446.10	-	-	-	-	-	-	-	-	-	-	-	-	-		
17,295.84	-	-	-	10,000.00	10,000.00	-	-	-	-	11,295.84	-	-	-	-	-	-	-	-	-	-	-	-	-		
4,491.72	-	-	-	-	-	-	-	-	-	4,491.72	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
17,532.98	2,000.00	-	-	-	-	-	-	-	-	19,532.98	-	-	-	-	-	-	-	-	-	-	-	-	-		
366.91	-	-	-	-	-	-	-	-	-	366.91	-	-	-	-	-	-	-	-	-	-	-	-	-		
952.10	-	-	-	-	-	-	-	-	-	952.10	-	-	-	-	-	-	-	-	-	-	-	-	-		
10,079.61	4,500.00	-	-	-	-	-	-	-	-	14,579.61	-	-	-	-	-	-	-	-	-	-	-	-	-		
58,494.74	58,494.74	-	-	-	-	-	-	-	-	14,386.50	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$ 7,303,205.64	\$ 7,146,349.00	\$ 7,488,062.00	\$ 935,312.17	\$ 8,423,374.17	\$ 8,423,374.17	\$ 1,037,783.38	\$ 1,037,783.38	\$ 6,026,180.47	\$ 564,000.00	\$ 144,081.01	\$ 144,081.01	\$ (1.88)	\$ 1,037,781.50	\$ 221,397.07	\$ 8,765,977.10	\$ 317,644.00	\$ 317,644.00	\$ 37,070.00	\$ 1,037,781.50	\$ 37,070.00	\$ 1,037,781.50	\$ 1,037,781.50	\$ 181,152.89	0.00%	
\$ 282,041.39	\$ 899,823.00	\$ 1,037,781.00	\$ 2.38	\$ 1,037,783.38	\$ 1,037,783.38	\$ 1,238,613.41	\$ 41,755.84	\$ -	\$ -	\$ 1,238,613.41	\$ (308.32)	\$ 314,159.35	\$ (254.00)	\$ 5,243.00	\$ 1,244,164.73	\$ 396,03%	\$ 37,070.00	\$ 1,037,781.50	\$ 37,070.00	\$ 1,037,781.50	\$ 37,070.00	\$ 1,037,781.50	0.00%		
\$ 1,450,943.08	\$ 42,009.84	\$ 102,138.00	\$ 232,338.00	\$ 82,129.67	\$ 82,129.67	\$ 254.00	19,241.80	\$ 31,831.32	\$ -	\$ 31,831.32	\$ -	\$ 19,241.80	\$ -	\$ 5,243.00	\$ 42,009.84	\$ 100.00%	\$ 31,831.32	\$ 31,831.32	\$ 31,831.32	\$ 31,831.32	\$ 31,831.32	\$ 165,43%			
51,073.12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
708,675.62	250,000.00	-	-	-	-	-	-	-	-	205,127.72	-	-	-	-	-	-	-	-	-	-	-	-	-		
208,931.72	97,500.00	-	-	162,091.00	162,091.00	43,036.72	-	-	-	753,547.90	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$ 2,461,633.38	\$ 449,638.00	\$ 544,429.00	\$ 144,662.19	\$ 150,000.00	\$ 150,000.00	\$ 689,091.19	\$ 156,431.72	\$ 2,222,180.19	\$ 688,528.87	\$ (562.32)	\$ -	\$ -	\$ -	\$ -	\$ 688,528.87	\$ 5,243.00	\$ 2,227,985.51	\$ 323,59%	\$ 323,59%	\$ 323,59%	\$ 323,59%	\$ 323,59%	\$ 323,59%		
\$ 792,719.16	\$ 375,000.00	\$ 375,000.00	\$ 436,866.77	\$ 811,866.77	\$ 33,664.00	\$ 33,664.00	\$ 0.50	\$ 181,735.00	\$ 181,735.00	\$ 181,735.00	\$ 181,735.00	\$ 181,735.00	\$ 181,735.00	\$ 181,735.00	\$ 181,735.00	\$ 181,735.00	\$ 181,735.00	\$ 181,735.00	\$ 181,735.00	\$ 181,735.00	\$ 181,735.00	\$ 181,735.00			
8,664.50	8,664.50	10,000.00	9,350.00	9,350.00	285,533.00	13,000.00	8,464.50	17,814.50	1,500.00	99.72	64,508.89	-	-	-	-	-	-	-	-	-	-	-	-		
18,161.92	18,161.92	13,000.00	64,508.89	64,508.89	13,000.00	20,251.00	1,500.00	17,814.50	1,500.00	99.72	64,508.89	-	-	-	-	-	-	-	-	-	-	-	-		
\$ 893,368.97	\$ 423,000.00	\$ 11,514,150.00	\$ 10,700,358.00	\$ 1,758,334.35	\$ 13,272,484.35	\$ 10,659,314.08	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00	\$ 568,000.00			
\$ 1,327,497.00	\$ 809,244.80	\$ 1,327,497.00	\$ 912,215.00	\$ 1,327,332.11	\$ 1,327,332.11	\$ 1,205,588.91	\$ 2,356,542.72	\$ 59,553.16	\$ 0.38	\$ 59,553.16	\$ 0.38	\$ 224,117.00	\$ 100,104.52	\$ (352.60)	\$ 514,117.00	\$ 1,722,208.44	\$ 224,117.00	\$ 1,722,208.44	\$ 1,722,208.44	\$ 1,722,208.44	\$ 1,722,208.44	\$ 1,722,208.44			
53,704.16	591,315.00	-	-	585,466.00	-	290,000.00	325,964.96	2,695,731.38	-	1,106,661.97	-	-	-	-	-	-	-	-	-	-	-	-	-		
0.38	-	-	-	1,496,764.00	1,496,764.00	325,964.96	1,822,312.96	1,138,775.22	-	1,138,775.22	-	-	-	-	-	-	-	-	-	-	-	-	-		
3,052,280.34	1,465,454.00	3,052,280.34	1,604,454.00	3,295,881.00	3,295,881.00	1,008,894.22	1,008,894.22	1,008,894.22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1,840,983.19	387,894	1,840,983.19	387,894	231,881.00	231,881.00	364,400.00	21,264.00	79.71	364,479.71	124,389.28	-	-	-	-	-	-	-	-	-	-	-	-	-		
256,987.99	13,598.84	256,987.99	13,598.84	20,251.00	20,251.00	1,52	21,264.00	1,52	21,265.52	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$ 9,116,206.62	\$ 5,350,416.80	\$ 5,372,748.00	\$ 1,532,242.40	\$ 6,905,172.40	\$ 6,905,172.40	\$ 7,561,451.02	\$ 7,561,451.02	\$ 405,852.00	\$ 405,852.00	\$ 1,641,450.01	\$ 1,641,450.01	\$ 973,852.00	\$ 973,852.00	\$ 20,689,156.88	\$ 20,689,156.88	\$ 299,117.00	\$ 299,117.00	\$ 7,618,861.03	\$ 7,618,861.03	\$ 106,601%	\$ 106,601%	\$ 89,79%			
\$ 22,347,647.05	\$ 16,050,744.80	\$ 16,886,889.00	\$ 3,299,758.75	\$ 3,299,758.75	\$ 3,299,758.75	\$ 18,220,765.10	\$ 18,220,765.10	\$ 20,177,556.75	\$ 20,177,556.75	\$ 1,643,311.87	\$ 1,643,311.87	\$ 93,511,317.49	\$ 93,511,317.49	\$ 13,551,317.49	\$ 13,551,317.49	\$ 584,957.00	\$ 584,957.00	\$ 10,965,437.94	\$ 10,965,437.94	\$ 80,52%	\$ 80,52%	\$ 80,52%			

- 9 -

CITY OF PATASKALA, OHIO
JUNE 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)
<i>Beginning Fund Balance</i>		\$ 22,358,800	\$ 22,358,800			\$ 19,829,399	\$ 19,829,399				
REVENUE											
Taxes	Property Taxes	\$ 825,244	\$ 1,587,270	\$ 762,026	51.99%	\$ 715,376	\$ 1,368,521	\$ 653,145	52.27%	\$ 109,867	15.36%
	Income Taxes	3,663,422	6,178,174	2,514,752	59.30%	2,996,639	6,073,043	3,076,404	49.34%	666,783	22.25%
	Total Taxes	\$ 4,488,666	\$ 7,765,444	\$ 3,276,778	57.80%	\$ 3,712,016	\$ 7,441,564	\$ 3,729,548	49.88%	\$ 776,650	20.92%
Intergovernmental	State-Shared Revenues	\$ 918,484	\$ 1,744,388	\$ 825,904	52.65%	\$ 806,613	\$ 1,870,795	\$ 1,064,181	43.12%	\$ 111,871	13.87%
	Grants & Loans	994,274	344,132	(650,142)	288.92%	38,820	48,000	9,180	80.88%	955,453	2461.23%
	Other Intergovernmental	-	-	-	0.00%	-	16,689	16,689	0.00%	-	0.00%
	Total Intergovernmental	\$ 1,912,757	\$ 2,088,520	\$ 175,763	91.58%	\$ 845,433	\$ 1,935,484	\$ 1,090,050	43.68%	\$ 1,067,324	126.25%
Charges for Service	General Government Fees	\$ 165,158	\$ 243,350	\$ 78,192	67.87%	\$ 80,247	\$ 292,700	\$ 212,453	27.42%	\$ 84,911	105.81%
	Utility Charges	2,490,902	4,192,356	1,701,454	59.42%	2,294,025	4,102,682	1,808,657	55.92%	196,877	8.58%
	Other Service Charges	87,613	190,000	102,387	46.11%	90,719	190,000	99,281	47.75%	(3,106)	-3.42%
	Total Charges for Service	\$ 2,743,673	\$ 4,625,706	\$ 1,882,032	59.31%	\$ 2,464,992	\$ 4,585,382	\$ 2,120,390	53.76%	\$ 278,682	11.31%
Fines & Forfeitures	Mayor's Court	\$ 35,795	\$ 109,250	\$ 73,455	32.76%	\$ 30,470	\$ 115,750	\$ 85,280	26.32%	\$ 5,325	17.48%
	Other Fines & Forfeitures	1,179	4,600	3,421	25.63%	510	7,100	6,590	7.18%	669	131.18%
	Total Fines, Licenses & Permits	\$ 36,974	\$ 113,850	\$ 76,876	32.48%	\$ 30,980	\$ 122,850	\$ 91,870	25.22%	\$ 5,994	19.35%
Special Assessments	Special Assessments	10,976	22,761	11,785	48.22%	10,906	22,761	11,855	47.91%	70	0.65%
	Total Special Assessments	\$ 10,976	\$ 22,761	\$ 11,785	48.22%	\$ 10,906	\$ 22,761	\$ 11,855	47.91%	\$ 70	0.65%
Other Sources	Investment Income	\$ 69,926	\$ 236,846	\$ 166,920	29.52%	\$ 175,398	\$ 194,712	\$ 19,314	90.08%	\$ (105,472)	-60.13%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	1,250,000	1,250,000	0.00%	-	0.00%
	Other Miscellaneous Income	417,674	711,800	294,126	58.68%	627,476	927,592	300,116	67.65%	(209,803)	-33.44%
	Total Other Sources	\$ 487,599	\$ 948,646	\$ 461,047	51.40%	\$ 802,874	\$ 2,372,304	\$ 1,569,429	33.84%	\$ (315,275)	-39.27%
Interfund Transfers	Transfers & Advances In	\$ 1,188,187	\$ 1,369,922	\$ 181,735	86.73%	\$ 1,576,015	\$ 1,576,015	\$ -	100.00%	\$ (387,828)	-24.61%
	Total Transfers	\$ 1,188,187	\$ 1,369,922	\$ 181,735	86.73%	\$ 1,576,015	\$ 1,576,015	\$ -	100.00%	\$ (387,828)	-24.61%
	Grand Total Revenue	\$ 10,868,833	\$ 16,934,849	\$ 6,066,016	64.18%	\$ 9,443,215	\$ 18,056,359	\$ 8,613,144	52.30%	\$ 1,425,617	15.10%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ (1,188,187)	\$ (1,369,922)	\$ 181,735	-13.27%	\$ (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)	\$ (1,369,922)	\$ 181,735	-13.27%	\$ (1,576,015)	\$ (1,576,015)	\$ -	0.00%	\$ 387,828	-24.61%
	Adjusted Grand Total Revenue	\$ 9,680,646	\$ 15,564,927	\$ 5,884,281	62.20%	\$ 7,867,200	\$ 16,480,344	\$ 8,613,144	47.74%	\$ 1,813,445	23.05%

	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	\$ 2,697,722	\$ 6,226,787	\$ 3,529,065	56.68%	\$ 674,786	\$ 2,854,279	45.84%	\$ 2,678,187	\$ 19,534	0.73%	
Contractual Services	1,222,675	3,925,084	2,702,409	68.85%	1,461,651	1,240,758	31.61%	1,188,908	33,768	2.84%	
General Operating	933,310	3,005,431	2,072,120	68.95%	969,456	1,102,665	36.69%	965,659	(32,349)	-3.35%	
Capital Outlay	1,540,365	4,126,797	2,586,432	62.67%	449,170	2,137,262	51.79%	1,792,343	(251,979)	-14.06%	
Debt Service	904,309	1,971,677	1,067,367	54.14%	1,067,366	1	0.00%	1,052,161	(147,851)	-14.05%	
Transfers & Advances	1,188,187	1,442,422	254,235	17.63%	-	254,235	17.63%	1,576,015	(387,828)	-24.61%	
	Grand Total Expenditures	\$ 8,486,568	\$ 20,698,197	\$ 12,211,628	59.00%	\$ 4,622,430	\$ 7,589,199	36.67%	\$ 9,253,273	\$ (766,704)	-8.29%
Adjustments:											
	- Interfund transfers & advances	\$ (1,188,187)	\$ (1,442,422)	\$ (254,235)	17.63%	\$ -	\$ 254,235	17.63%	\$ (1,576,015)	\$ 387,828	-24.61%
		-	-	-	-	-	-	-	\$ (1,576,015)	\$ 387,828	-24.61%
	Total Adjustments	\$ (1,188,187)	\$ (1,442,422)	\$ (254,235)	17.63%	\$ -	\$ 254,235	17.63%	\$ (1,576,015)	\$ 387,828	-24.61%
	Adjusted Grand Total Expenditures	\$ 7,298,381	\$ 19,255,775	\$ 11,957,393	62.10%	\$ 4,622,430	\$ 7,334,964	38.09%	\$ 7,677,258	\$ (378,876)	-4.94%
Ending Fund Balance	(based on non-adjusted expenditures)		\$24,741,064	\$18,584,299			\$ 20,118,634		\$ 20,019,341	\$ 4,721,723	23.59%
					89.79%						

CITY OF PATASKALA, OHIO
2021 REVENUE BUDGET ANALYSIS - All Funds Summary
THROUGH JUNE 30, 2021

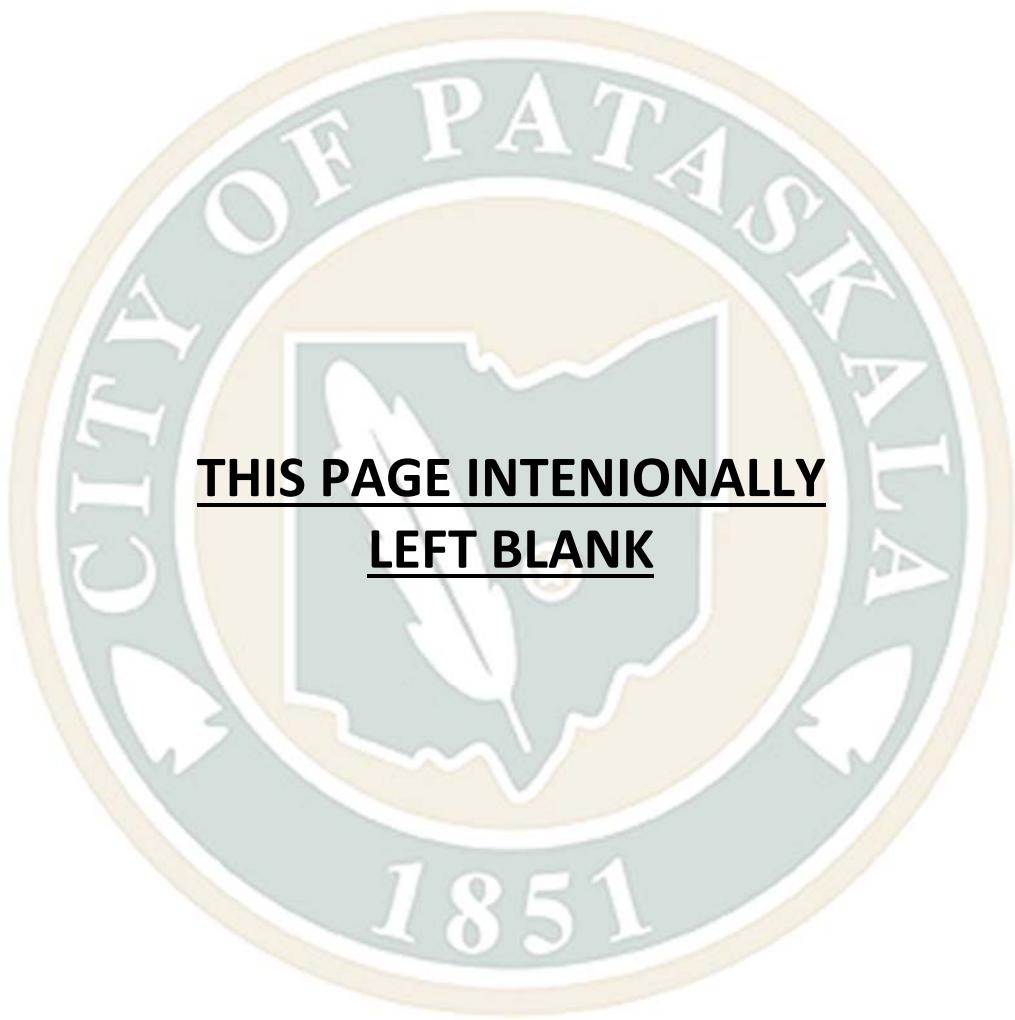
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 4,488,665.71	\$ 7,765,444.00	\$ 3,276,778.29	\$ 7,243,237.00	\$ 522,207.00
Income Taxes	\$ 3,663,422.20	\$ 6,178,174.00	\$ 2,514,751.80	\$ 5,828,467.00	\$ 349,707.00
Property Taxes	\$ 825,243.51	\$ 1,587,270.00	\$ 762,026.49	\$ 1,414,770.00	\$ 172,500.00
Intergovernmental	\$ 1,912,757.22	\$ 2,088,520.00	\$ 175,762.78	\$ 1,921,888.00	\$ 166,632.00
Grants & Loans	\$ 994,273.50	\$ 344,132.00	\$ (650,141.50)	\$ 217,500.00	\$ 126,632.00
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 918,483.72	\$ 1,744,388.00	\$ 825,904.28	\$ 1,704,388.00	\$ 40,000.00
Charges for Service	\$ 2,743,673.38	\$ 4,625,705.80	\$ 1,882,032.42	\$ 4,538,205.80	\$ 87,500.00
General Government Fees	\$ 165,158.43	\$ 243,350.00	\$ 78,191.57	\$ 230,850.00	\$ 12,500.00
Other Service Charges	\$ 87,613.10	\$ 190,000.00	\$ 102,386.90	\$ 190,000.00	\$ -
Utility	\$ 2,490,901.85	\$ 4,192,355.80	\$ 1,701,453.95	\$ 4,117,355.80	\$ 75,000.00
Fines & Forfeitures	\$ 36,973.63	\$ 113,850.00	\$ 76,876.37	\$ 113,850.00	\$ -
Mayor's Court	\$ 35,794.63	\$ 109,250.00	\$ 73,455.37	\$ 109,250.00	\$ -
Other Fines & Forfeitures	\$ 1,179.00	\$ 4,600.00	\$ 3,421.00	\$ 4,600.00	\$ -
Special Assessments	\$ 10,976.11	\$ 22,761.00	\$ 11,784.89	\$ 22,761.00	\$ -
Special Assessments	\$ 10,976.11	\$ 22,761.00	\$ 11,784.89	\$ 22,761.00	\$ -
Miscellaneous Revenue	\$ 487,599.45	\$ 948,646.00	\$ 461,046.55	\$ 942,146.00	\$ 6,500.00
Investment Income	\$ 69,925.60	\$ 236,846.00	\$ 166,920.40	\$ 236,846.00	\$ -
Other Miscellaneous Revenue	\$ 417,673.85	\$ 711,800.00	\$ 294,126.15	\$ 705,300.00	\$ 6,500.00
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,188,187.00	\$ 1,369,922.00	\$ 181,735.00	\$ 1,260,687.00	\$ 109,235.00
Transfers & Advances	\$ 1,188,187.00	\$ 1,369,922.00	\$ 181,735.00	\$ 1,260,687.00	\$ 109,235.00
Grand Total	\$ 10,868,832.50	\$ 16,934,848.80	\$ 6,066,016.30	\$ 16,042,774.80	\$ 892,074.00

CITY OF PATASKALA, OHIO
 2021 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH JUNE 30, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 2,697,721.88	\$ 674,786.44	\$ 6,226,787.12	\$ 2,854,278.80	\$ 6,034,361.00	\$ 184,426.12	\$ 8,000.00
Contractual Services	\$ 1,222,675.23	\$ 1,461,650.71	\$ 3,925,083.83	\$ 1,240,757.89	\$ 3,039,187.00	\$ 825,896.83	\$ 60,000.00
General Operating	\$ 933,310.44	\$ 969,455.86	\$ 3,005,430.92	\$ 1,102,664.62	\$ 2,686,087.00	\$ 303,229.92	\$ 16,114.00
Capital Outlay	\$ 1,540,364.54	\$ 449,170.27	\$ 4,126,796.51	\$ 2,137,261.70	\$ 1,894,900.00	\$ 1,522,779.51	\$ 709,117.00
Debt Service	\$ 904,309.38	\$ 1,067,366.24	\$ 1,971,676.50	\$ 0.88	\$ 1,971,676.00	\$ 0.50	\$ -
Transfers & Advances	\$ 1,188,187.00	\$ -	\$ 1,442,422.00	\$ 254,235.00	\$ 1,260,687.00	\$ -	\$ 181,735.00
Grand Total	\$ 8,486,568.47	\$ 4,622,429.52	\$ 20,698,196.88	\$ 7,589,198.89	\$ 16,886,898.00	\$ 2,836,332.88	\$ 974,966.00

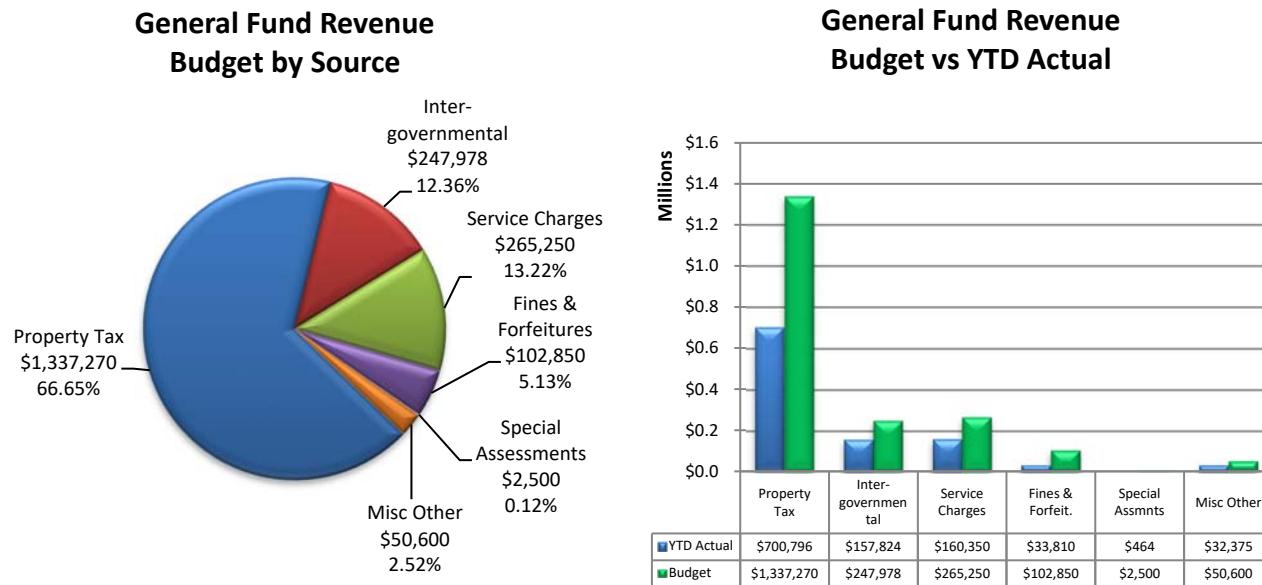
CITY OF PATASKALA, OHIO
 2021 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH JUNE 30, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 2,697,721.88	\$ 674,786.44	\$ 6,226,787.12	\$ 2,854,278.80	\$ 6,034,361.00	\$ 184,426.12	\$ 8,000.00
Salaries & Wages	\$ 1,742,057.47	\$ 6,900.00	\$ 3,887,733.00	\$ 2,138,775.53	\$ 3,879,133.00	\$ 600.00	\$ 8,000.00
Taxes & Insurance	\$ 622,885.60	\$ 636,483.32	\$ 1,569,453.45	\$ 310,084.53	\$ 1,396,387.00	\$ 172,716.45	\$ 350.00
Pension	\$ 288,295.10	\$ -	\$ 638,656.00	\$ 350,360.90	\$ 638,506.00	\$ -	\$ 150.00
Employee Benefits	\$ 44,483.71	\$ 31,403.12	\$ 130,944.67	\$ 55,057.84	\$ 120,335.00	\$ 11,109.67	\$ (500.00)
Contractual Services	\$ 1,222,675.23	\$ 1,461,650.71	\$ 3,925,083.83	\$ 1,240,757.89	\$ 3,039,187.00	\$ 825,896.83	\$ 60,000.00
Governmental Services	\$ 66,571.29	\$ 25,014.95	\$ 99,700.00	\$ 8,113.76	\$ 99,600.00	\$ -	\$ 100.00
Financial & Legal	\$ 208,087.93	\$ 196,819.54	\$ 551,430.92	\$ 146,523.45	\$ 481,897.00	\$ 69,333.92	\$ 200.00
Planning & Zoning	\$ 251,766.02	\$ 677,381.89	\$ 1,440,386.24	\$ 511,238.33	\$ 878,550.00	\$ 501,836.24	\$ 60,000.00
Maintenance & Insurance	\$ 317,424.10	\$ 82,153.27	\$ 576,494.32	\$ 176,916.95	\$ 551,700.00	\$ 23,444.32	\$ 1,350.00
Other Contractual	\$ 239,231.21	\$ 285,644.87	\$ 851,251.20	\$ 326,375.12	\$ 732,440.00	\$ 114,461.20	\$ 4,350.00
Utility	\$ 139,594.68	\$ 194,636.19	\$ 405,821.15	\$ 71,590.28	\$ 295,000.00	\$ 116,821.15	\$ (6,000.00)
General Operating	\$ 933,310.44	\$ 969,455.86	\$ 3,005,430.92	\$ 1,102,664.62	\$ 2,686,087.00	\$ 303,229.92	\$ 16,114.00
Supplies & Materials	\$ 314,781.04	\$ 346,615.93	\$ 969,824.38	\$ 308,427.41	\$ 898,765.00	\$ 69,445.38	\$ 1,614.00
Transportation	\$ 86,977.59	\$ 101,660.94	\$ 269,358.88	\$ 80,720.35	\$ 256,645.00	\$ 12,713.88	\$ -
Equipment	\$ 65,264.45	\$ 62,115.46	\$ 316,664.82	\$ 189,284.91	\$ 284,555.00	\$ 27,699.82	\$ 4,410.00
Law Enforcement	\$ 8,747.21	\$ 19,867.92	\$ 47,265.15	\$ 18,650.02	\$ 36,000.00	\$ 11,265.15	\$ -
Utilities	\$ 209,743.33	\$ 257,143.38	\$ 589,017.46	\$ 122,130.75	\$ 570,475.00	\$ 12,842.46	\$ 5,700.00
Tax-Related Expenses	\$ 204,213.24	\$ 6,437.84	\$ 363,894.60	\$ 153,243.52	\$ 361,428.00	\$ 2,466.60	\$ -
Miscellaneous Operating	\$ 43,583.58	\$ 175,614.39	\$ 449,405.63	\$ 230,207.66	\$ 278,219.00	\$ 166,796.63	\$ 4,390.00
Capital Outlay	\$ 1,540,364.54	\$ 449,170.27	\$ 4,126,796.51	\$ 2,137,261.70	\$ 1,894,900.00	\$ 1,522,779.51	\$ 709,117.00
Equipment	\$ 62,988.99	\$ 73.00	\$ 129,640.50	\$ 66,578.51	\$ 120,600.00	\$ 14,465.50	\$ (5,425.00)
Facilities	\$ 8,831.00	\$ 22.00	\$ 8,853.00	\$ -	\$ -	\$ 3,428.00	\$ 5,425.00
Rolling Stock	\$ 197,556.34	\$ 1,341.50	\$ 198,986.50	\$ 88.66	\$ 129,300.00	\$ 64,436.50	\$ 5,250.00
Capital Projects	\$ 1,270,988.21	\$ 447,733.77	\$ 3,789,316.51	\$ 2,070,594.53	\$ 1,645,000.00	\$ 1,440,449.51	\$ 703,867.00
Debt Service	\$ 904,309.38	\$ 1,067,366.24	\$ 1,971,676.50	\$ 0.88	\$ 1,971,676.00	\$ 0.50	\$ -
Interest Expense - Governmental Funds	\$ 137,641.63	\$ 132,141.40	\$ 269,783.91	\$ 0.88	\$ 268,754.00	\$ 0.50	\$ 1,029.41
Principal Payment - Governmental Funds	\$ 403,236.71	\$ 328,525.88	\$ 731,762.59	\$ -	\$ 732,792.00	\$ -	\$ (1,029.41)
Interest Expense - Utility Funds	\$ 153,510.23	\$ 150,677.77	\$ 304,188.00	\$ -	\$ 304,188.00	\$ -	\$ -
Principal Payment - Utility Funds	\$ 209,920.81	\$ 456,021.19	\$ 665,942.00	\$ -	\$ 665,942.00	\$ -	\$ -
Other Debt-Related Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,188,187.00	\$ -	\$ 1,442,422.00	\$ 254,235.00	\$ 1,260,687.00	\$ -	\$ 181,735.00
Transfers & Advances	\$ 1,188,187.00	\$ -	\$ 1,442,422.00	\$ 254,235.00	\$ 1,260,687.00	\$ -	\$ 181,735.00
Grand Total	\$ 8,486,568.47	\$ 4,622,429.52	\$ 20,698,196.88	\$ 7,589,198.89	\$ 16,886,898.00	\$ 2,836,332.88	\$ 974,966.00



General Fund (101)

Revenue – On a year-to-date-year basis, the general fund has been credited with total revenue of approximately \$1.09 million, which represents 54.11% of budget. When compared to a straight-line rate of 50%, general fund revenues through June 30th are running ahead of budget. Typically, the timing of when the city receives its semi-annual property tax settlements tends to skew the total. However, as we just completed the first half of 2021, this issue does not impact the overall collections rate through June.



The largest revenue source for the general fund is property taxes, which accounts for 66.65% of the 2021 general fund revenue budget. The 2021 budget for this category is projected to be \$1.34 million and would be up by \$220.3 thousand (19.73%) when compared to 2020 full-year collections. To-date, the general fund has received \$700.8 thousand in property tax revenues from the Licking County Treasurer (52.4% of budget). This total is up by \$113.7 thousand (19.36%) from the same six-month period in 2020. The increase is the result of a somewhat increased assessed valuation of the city due to recent residential construction.

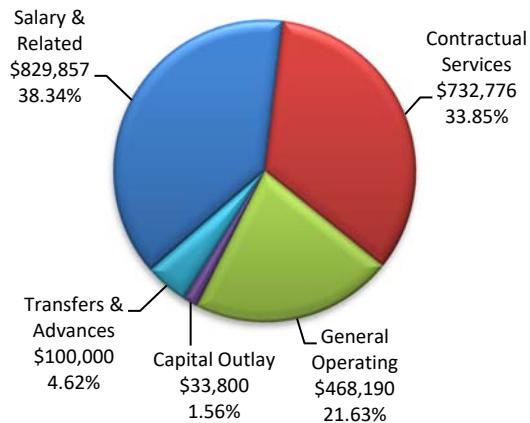
Service charge revenues represent the second largest revenue category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2021 budget in this category is \$265.3 thousand (13.22% of budget). Through June 30, the city has received \$160.4 thousand (60.45% of budget) and is up by \$28.5 thousand (21.62%) from FY 2020. The variance is the result of increased requests for permits from the city in 2021 (up \$17.6 thousand) and increased variance applications and zoning permit requests (up \$14.0 thousand); partially offset by reduced franchise fee revenue (down \$3.1 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 \$248.0 thousand (12.36% 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 \$157.8 thousand in this category (63.64% of budget) and is up by \$27.3 thousand (20.94%) when compared to the same six-month period in 2020. The positive variance is the result of increased homestead and rollback taxes received from the State of Ohio (up \$12.8 thousand) and increased LGF revenue (up \$14.5 thousand).

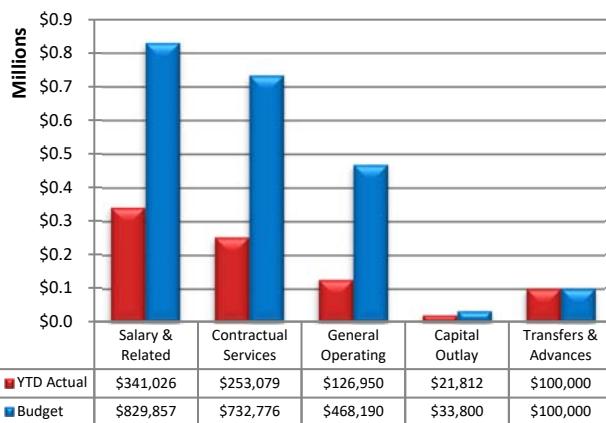
Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2021 budget in this category is \$102.9 thousand (5.13% of budget) and consists of fines and forfeitures generated by the operation of the city's Mayor's Court, as well as other state-generated fines. Through June 30, the city has received \$33.8 thousand in this category, which represents 32.87% of budget. Compared to the same six-month period in 2020, the total is up by \$5.0 thousand, or 17.46%. The primary driver of the increase is the level of revenue generated by the Mayor's Court.

Expenditures – The general fund has a total appropriated expenditure budget for 2021 of approximately \$2.16 million. Total spending through June 30 is \$842.9 thousand and is equal to 38.94% of the budget. Including encumbrances (e.g., purchase orders) of \$497.2 thousand (but excluding transfers) in the total results in a total ratio equal to 60.06% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same six-month period in 2020 (and excluding transfers), the total is up by \$7.1 thousand (0.97%).

**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 \$829.9 thousand, or 38.34% of the general fund budget. Spending through June 30 was \$341.0 thousand, or 41.09% of budget. The positive variance (\$73.9 thousand below budget) was primarily the result of there being an open HR Manager position, below-budget spending on insurance and very little spending on conferences, training and related travel due to the COVID-19 pandemic.

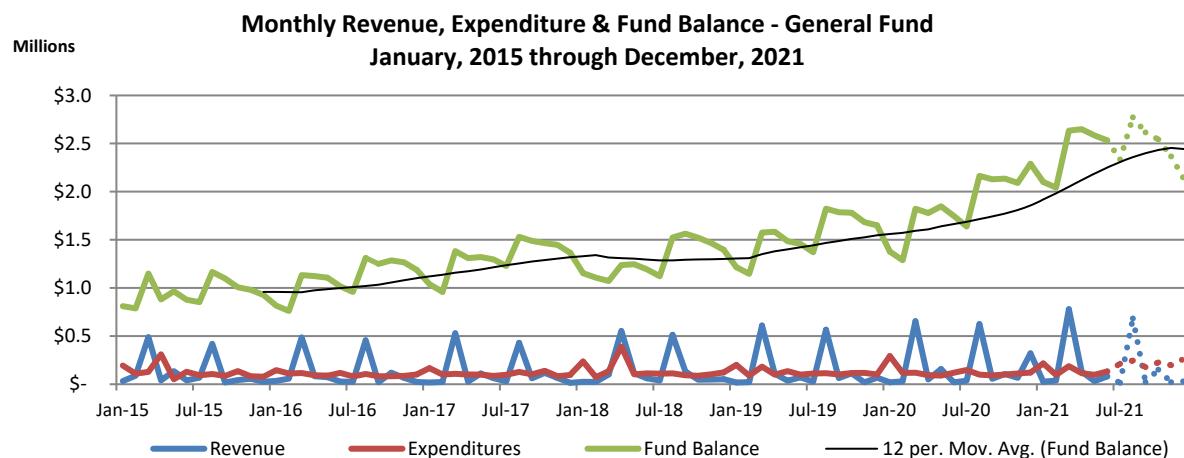
Contractual services is another major expense category in the General fund. The 2021 budget in this category is \$732.8 thousand (33.85% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through June 30 is \$253.1 thousand (34.54% of budget). Including encumbrances (e.g., purchase orders) of \$254.8 thousand in the total, 69.31% 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 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 \$468.2 thousand, or 21.63% of the fund's budget. Year to-date 2021 spending in this category is \$127.0 thousand and is equal to 27.12% of budget. Including encumbrances in the calculation, the total spent or committed is \$279.7 thousand, or 59.73% of budget. Spending in this category is down by \$0.3 thousand (0.26%) from the same six-month period in 2020 and is primarily due to lower spending on supplies and materials (down \$11.2 thousand) and other miscellaneous expenses (down \$8.7 thousand), partially offset by increased spending on utilities (up \$7.2 thousand) and equipment (up \$12.6 thousand).

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.

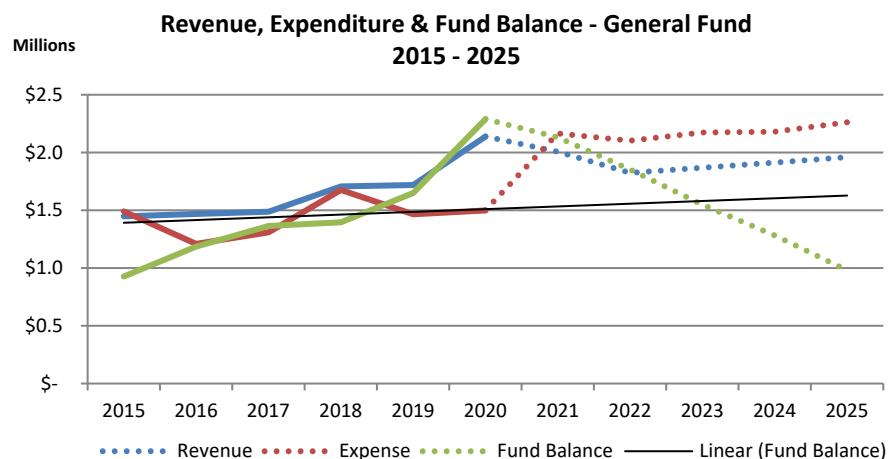
Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in 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 \$158.2 thousand (6.91%) 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 the top of the next page, 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, the fund received nearly \$300 thousand in BWC rebates in 2020 and 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 \$980.2 thousand at the end of FY 2025 and would reflect a carryover balance ratio of 43.34% which is higher than the 25-35% target range in the city's fund balance policy.



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

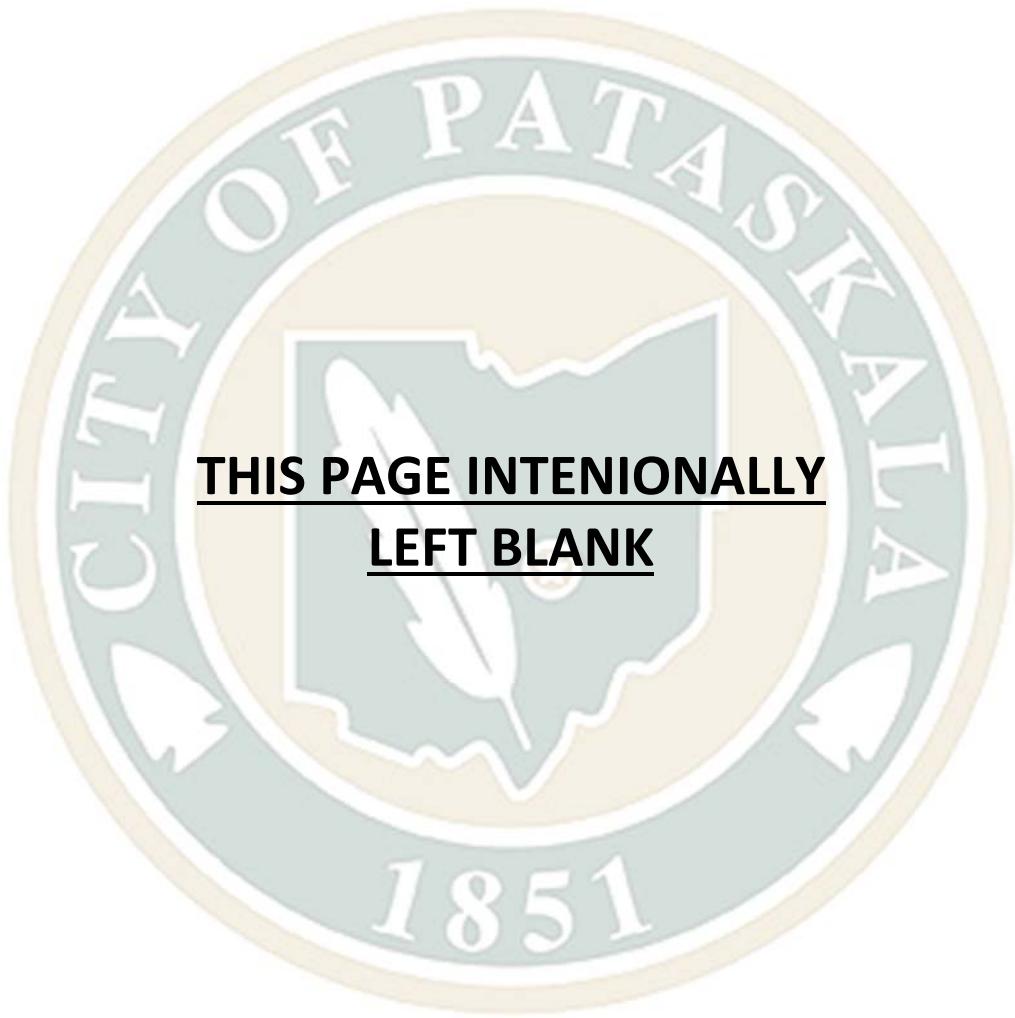
		YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)
<i>Beginning Fund Balance</i>		\$ 2,289,899	\$ 2,289,899			\$ 1,649,717	\$ 1,649,717				
<i>REVENUE</i>											
Taxes	Property Taxes	\$ 700,796	\$ 1,337,270	\$ 636,474	52.40%	\$ 587,127	\$ 1,060,188	\$ 473,061	55.38%	\$ 113,669	19.36%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ 700,796	\$ 1,337,270	\$ 636,474	52.40%	\$ 587,127	\$ 1,060,188	\$ 473,061	55.38%	\$ 113,669	19.36%
Intergovernmental	State-Shared Revenues	\$ 157,824	\$ 247,978	\$ 90,154	63.64%	\$ 130,503	\$ 209,756	\$ 79,254	62.22%	\$ 27,321	20.94%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 157,824	\$ 247,978	\$ 90,154	63.64%	\$ 130,503	\$ 209,756	\$ 79,254	62.22%	\$ 27,321	20.94%
Charges for Service	General Government Fees	\$ 72,737	\$ 75,250	\$ 2,513	96.66%	\$ 41,122	\$ 73,300	\$ 32,178	56.10%	\$ 31,615	76.88%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	87,613	190,000	102,387	46.11%	90,719	190,000	99,281	47.75%	(3,106)	-3.42%
	Total Charges for Service	\$ 160,350	\$ 265,250	\$ 104,900	60.45%	\$ 131,841	\$ 263,300	\$ 131,459	50.07%	\$ 28,509	21.62%
Fines & Forfeitures	Mayor's Court	\$ 33,810	\$ 102,750	\$ 68,940	32.90%	\$ 28,784	\$ 107,500	\$ 78,716	26.78%	\$ 5,026	17.46%
	Other Fines & Forfeitures	-	100	100	0.00%	-	100	100	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ 33,810	\$ 102,850	\$ 69,040	32.87%	\$ 28,784	\$ 107,600	\$ 78,816	26.75%	\$ 5,026	17.46%
Special Assessments	Special Assessments	464	2,500	2,037	18.54%	438	2,500	2,062	17.52%	25	5.82%
	Total Special Assessments	\$ 464	\$ 2,500	\$ 2,037	18.54%	\$ 438	\$ 2,500	\$ 2,062	17.52%	\$ 25	5.82%
Other Sources	Investment Income	\$ 9,055	\$ 29,100	\$ 20,045	31.12%	\$ 17,058	\$ 25,462	\$ 8,404	66.99%	\$ (8,003)	-46.92%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	23,320	21,500	(1,820)	108.47%	33,739	16,500	(17,239)	204.48%	(10,419)	-30.88%
	Total Other Sources	\$ 32,375	\$ 50,600	\$ 18,225	63.98%	\$ 50,797	\$ 41,962	\$ (8,835)	121.06%	\$ (18,422)	-36.27%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,085,617	\$ 2,006,448	\$ 920,831	54.11%	\$ 929,489	\$ 1,685,306	\$ 755,817	55.15%	\$ 156,128	16.80%
<i>Adjustments:</i>											
- Elim impact of Interfund transfers/advances											
		\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 1,085,617	\$ 2,006,448	\$ 920,831	54.11%	\$ 929,489	\$ 1,685,306	\$ 755,817	55.15%	\$ 156,128	16.80%
<i>EXPENDITURE & ENCUMBRANCES</i>		YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
Salary & Related	\$ 341,026	\$ 829,857	\$ 488,832	58.91%	\$ 89,687	\$ 399,145	48.10%	\$ 341,854	\$ (828)	-0.24%	
Contractual Services	253,079	732,776	479,697	65.46%	254,813	224,884	30.69%	256,835	(3,756)	-1.46%	
General Operating	126,950	468,190	341,240	72.88%	152,677	188,563	40.27%	127,278	(329)	-0.26%	
Capital Outlay	21,812	33,800	11,988	35.47%	22	11,966	35.40%	9,784	12,028	122.94%	
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	\$ 842,866	\$ 2,164,623	\$ 1,321,757	61.06%	\$ 497,199	\$ 824,558	38.09%	\$ 830,751	\$ 12,115	1.46%
<i>Adjustments:</i>											
- 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	\$ 742,866	\$ 2,064,623	\$ 1,321,757	64.02%	\$ 497,199	\$ 824,558	39.94%	\$ 735,751	\$ 7,115	0.97%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 2,532,651	\$ 2,131,725		98.48%		\$ 2,035,452		\$ 1,748,455	\$ 784,196	44.85%

CITY OF PATASKALA, OHIO
2021 REVENUE BUDGET ANALYSIS - General Fund (101)
THROUGH JUNE 30, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 1,085,617.20	\$ 2,006,448.00	\$ 920,830.80	\$ 1,781,448.00	\$ 225,000.00
Taxes	\$ 700,795.60	\$ 1,337,270.00	\$ 636,474.40	\$ 1,164,770.00	\$ 172,500.00
Property Taxes	\$ 700,795.60	\$ 1,337,270.00	\$ 636,474.40	\$ 1,164,770.00	\$ 172,500.00
Intergovernmental	\$ 157,823.79	\$ 247,978.00	\$ 90,154.21	\$ 207,978.00	\$ 40,000.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 157,823.79	\$ 247,978.00	\$ 90,154.21	\$ 207,978.00	\$ 40,000.00
Charges for Service	\$ 160,349.88	\$ 265,250.00	\$ 104,900.12	\$ 252,750.00	\$ 12,500.00
General Government Fees	\$ 72,736.78	\$ 75,250.00	\$ 2,513.22	\$ 62,750.00	\$ 12,500.00
Other Service Charges	\$ 87,613.10	\$ 190,000.00	\$ 102,386.90	\$ 190,000.00	\$ -
Fines & Forfeitures	\$ 33,809.63	\$ 102,850.00	\$ 69,040.37	\$ 102,850.00	\$ -
Mayor's Court	\$ 33,809.63	\$ 102,750.00	\$ 68,940.37	\$ 102,750.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Special Assessments	\$ 463.50	\$ 2,500.00	\$ 2,036.50	\$ 2,500.00	\$ -
Special Assessments	\$ 463.50	\$ 2,500.00	\$ 2,036.50	\$ 2,500.00	\$ -
Miscellaneous Revenue	\$ 32,374.80	\$ 50,600.00	\$ 18,225.20	\$ 50,600.00	\$ -
Investment Income	\$ 9,054.62	\$ 29,100.00	\$ 20,045.38	\$ 29,100.00	\$ -
Other Miscellaneous Revenue	\$ 23,320.18	\$ 21,500.00	\$ (1,820.18)	\$ 21,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,085,617.20	\$ 2,006,448.00	\$ 920,830.80	\$ 1,781,448.00	\$ 225,000.00

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JUNE 30, 2021

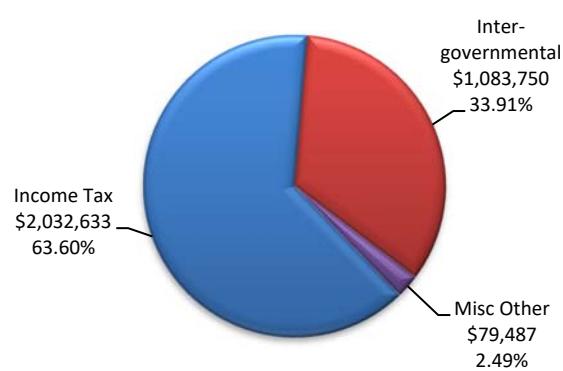
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 842,865.79	\$ 497,198.68	\$ 2,164,622.55	\$ 824,558.08	\$ 1,997,311.00	\$ 163,311.55	\$ 4,000.00
General Government	\$ 331,986.70	\$ 222,383.96	\$ 974,621.01	\$ 420,250.35	\$ 882,632.00	\$ 91,989.01	\$ -
Salary & Related	\$ 172,060.82	\$ 47,694.29	\$ 441,026.26	\$ 221,271.15	\$ 427,624.00	\$ 13,402.26	\$ -
Contractual Services	\$ 136,095.65	\$ 117,956.94	\$ 361,399.22	\$ 107,346.63	\$ 318,650.00	\$ 42,749.22	\$ -
General Operating	\$ 23,830.23	\$ 56,732.73	\$ 172,195.53	\$ 91,632.57	\$ 136,358.00	\$ 35,837.53	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 101,470.53	\$ 100,944.23	\$ 317,615.79	\$ 115,201.03	\$ 299,656.00	\$ 17,959.79	\$ -
Salary & Related	\$ 45,545.72	\$ 16,351.90	\$ 102,543.69	\$ 40,646.07	\$ 101,306.00	\$ 1,237.69	\$ -
Contractual Services	\$ 55,096.86	\$ 83,608.60	\$ 207,469.60	\$ 68,764.14	\$ 191,100.00	\$ 16,369.60	\$ -
General Operating	\$ 827.95	\$ 983.73	\$ 7,602.50	\$ 5,790.82	\$ 7,250.00	\$ 352.50	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 82,988.30	\$ 22,941.22	\$ 207,822.29	\$ 101,892.77	\$ 200,670.00	\$ 7,152.29	\$ -
Salary & Related	\$ 74,025.99	\$ 12,934.63	\$ 161,824.56	\$ 74,863.94	\$ 160,420.00	\$ 1,404.56	\$ -
Contractual Services	\$ 3,846.04	\$ 3,047.07	\$ 13,719.98	\$ 6,826.87	\$ 9,500.00	\$ 4,219.98	\$ -
General Operating	\$ 5,116.27	\$ 6,959.52	\$ 32,277.75	\$ 20,201.96	\$ 30,750.00	\$ 1,527.75	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 43,572.53	\$ 13,919.32	\$ 114,083.47	\$ 56,591.62	\$ 106,633.00	\$ 7,450.47	\$ -
Salary & Related	\$ 17,932.77	\$ 4,303.38	\$ 49,702.68	\$ 27,466.53	\$ 48,078.00	\$ 1,624.68	\$ -
Contractual Services	\$ 21,303.58	\$ 6,208.19	\$ 40,522.75	\$ 13,010.98	\$ 36,115.00	\$ 4,407.75	\$ -
General Operating	\$ 4,336.18	\$ 3,407.75	\$ 23,858.04	\$ 16,114.11	\$ 22,440.00	\$ 1,418.04	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 151,599.53	\$ 128,695.18	\$ 376,019.87	\$ 95,725.16	\$ 338,900.00	\$ 37,119.87	\$ -
Salary & Related	\$ 212.00	\$ 88.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -
Contractual Services	\$ 36,736.52	\$ 43,992.20	\$ 109,664.10	\$ 28,935.38	\$ 101,000.00	\$ 8,664.10	\$ -
General Operating	\$ 92,839.01	\$ 84,592.98	\$ 232,255.77	\$ 54,823.78	\$ 207,000.00	\$ 25,255.77	\$ -
Capital Outlay	\$ 21,812.00	\$ 22.00	\$ 33,800.00	\$ 11,966.00	\$ 30,600.00	\$ 3,200.00	\$ -
Recreational Programming	\$ 31,248.20	\$ 8,314.77	\$ 74,460.12	\$ 34,897.15	\$ 68,820.00	\$ 1,640.12	\$ 4,000.00
Salary & Related	\$ 31,248.20	\$ 8,314.77	\$ 74,460.12	\$ 34,897.15	\$ 68,820.00	\$ 1,640.12	\$ 4,000.00
Transfers & Advances	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -
Transfers & Advances	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -
Grand Total	\$ 842,865.79	\$ 497,198.68	\$ 2,164,622.55	\$ 824,558.08	\$ 1,997,311.00	\$ 163,311.55	\$ 4,000.00



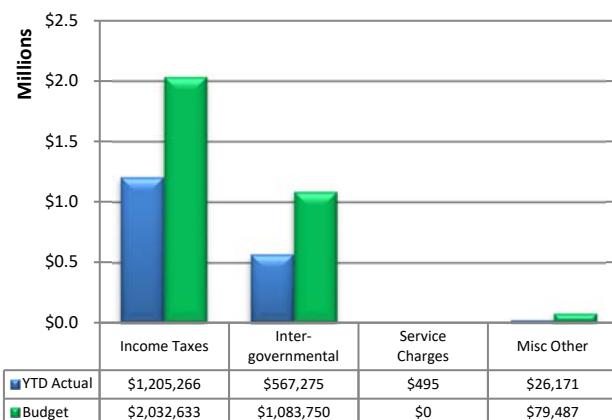
Street Fund (2021)

Revenue – The Street Fund has a 2021 revenue budget of approximately \$3.20 million with the fund's primary revenue sources being income taxes and intergovernmental revenues. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$1.80 million, which represents 56.30% of the full-year budget. Total revenue to-date is up by \$297.0 thousand (19.77%) from the same six-month period in 2020.

**Street Fund Revenue
Budget by Source**

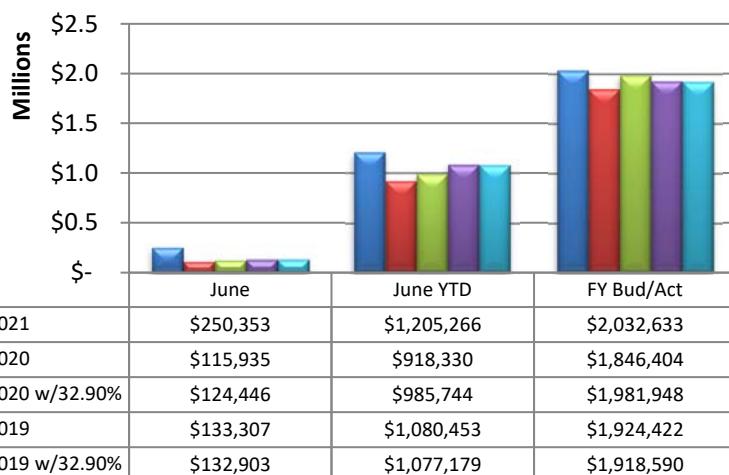


**Street Fund Revenue
Budget vs YTD Actual**



Income tax collections in June were \$250.4 thousand and represent 12.32% of the 2021 budget. Collections were up by \$134.4 thousand (115.94%) when compared to the same period in 2020. It's important to remember that the COVID-19 revenue impact began in April 2020. Compared to June 2019 (pre-COVID19 impact), collections were \$117.0 thousand (87.7%) higher. Year to date income tax revenues credited to the fund are \$1.21 million and represent 59.30% of budget. In comparison, collections through June 2020 were \$918.3 thousand, and were equal to 49.74% of the 2020 full-year collections. In 2019, the rate was equal to 56.14% of full-year collections. The increase in the fund's 2021 allocation rate from 30.65% to 32.90% had the effect of increasing the revenue credited to the fund by \$75.1 thousand. The increased level of total collections through June resulted in an increase of \$211.8 thousand. The net impact of these variances is the overall increase in fund revenue of \$286.9 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$219.5 thousand (22.27%) more in 2021 than 2020 had the

Income Tax Collections - Street Fund

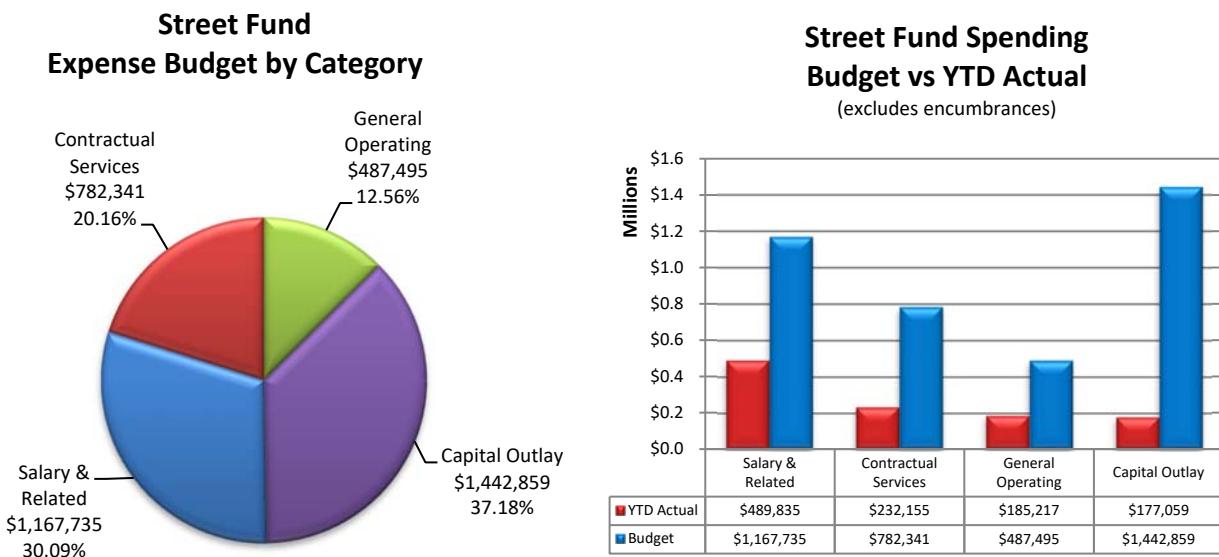


allocation rate not been changed, and collections would have been \$128.1 thousand (11.89%) higher than 2019 collections.

Intergovernmental revenues in the Street fund are budgeted at \$1.08 million and represent 33.91% 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 \$567.3 thousand in this category (52.34% of budget) which is up by \$52.7 thousand (10.23%) from the same six-month period in 2020.

The other category, Other Sources, is budgeted at \$79.5 thousand and represents only 2.49% of the total fund revenue budget. To date, the city has received \$26.2 thousand (32.93% of budget) and is down by \$42.7 thousand (61.99%) from the same six-month period in 2020.

Expenditures – The Street fund has a total appropriated expenditure budget for 2021 of approximately \$3.88 million. Total spending through June 30 was \$1.08 million and is equal to 27.94% of budget. The lower than anticipated spending rate is the result of below budget spending in all budget categories. Including encumbrances of \$531.6 thousand in the total (but excluding transfers) results in total fund spending equal to 41.64% of budget. Compared to year-to-date 2020 (and excluding transfers), the total is down by \$1.35 million (55.39%) and is primarily the result of paying invoices from 2018 construction projects in January 2020 which didn't recur in 2021.



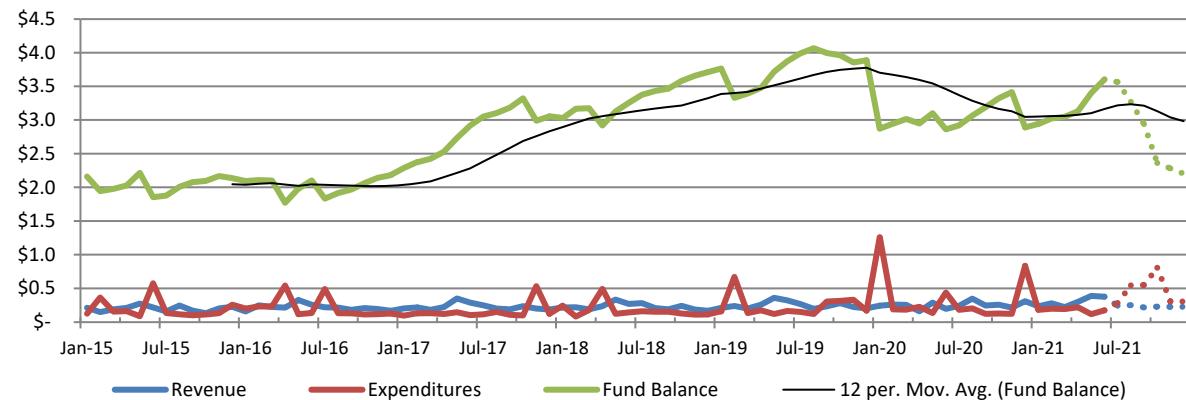
Spending on capital projects and equipment is the largest expense category in the Street fund with a 2021 budget of \$1.44 million, or 37.18% of the fund's budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through June 30 was \$177.1 million, or 12.27% of budget. The positive variance to budget is the result of planned infrastructure improvement projects that won't begin until mid-year or later. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$298.9 thousand, or 20.72% of budget.

Salaries, wages and other employee-related costs represents the next major expense category in the Street Fund with a 2021 budget of \$1.17 million, or 30.09% of the fund's budget. Spending through June 30 was \$489.8 thousand, or 41.95% of budget. The positive budget variance (\$94.0 thousand below budget) is primarily the result of there being two (2) open crew leader positions, and very little spending on conferences, training and related travel due to the COVID-19 pandemic.

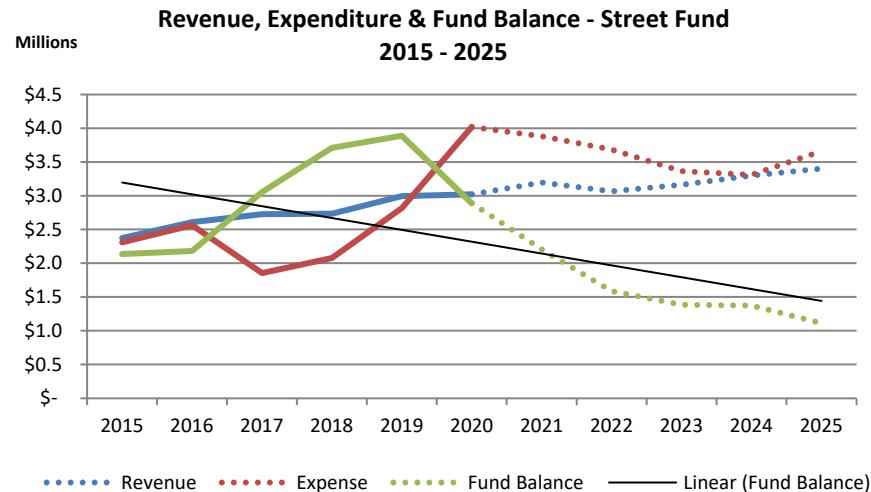
General operating expenditures is another significant expense category for the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2021 budget of \$487.5 thousand, or 12.56% of the fund's budget. Spending through June 30 was \$185.2 thousand, or 37.99% of budget. Including encumbrances in the calculation, total spending is \$285.8 thousand, or 58.63% of the budget. Spending in this category is up by approximately \$15.9 thousand (9.36%) when compared to the same six-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?).

Monthly Revenue, Expenditure & Fund Balance - Street Fund
January, 2015 through December, 2021



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 \$684.6 thousand (23.69%) due to planned roadway and infrastructure improvement projects expected to be completed in 2021. This balance represents a carryover ratio of



56.82% 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 continue to decline in 2021. From 2022 and beyond, the fund balance remains somewhat stable between \$1.11 million and \$1.59 million. The 2025 year-end carryover balance is currently projected to be 30.42% of planned spending which is at mid-point of the policy range.

CITY OF PATASKALA, OHIO
JUNE 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)
<i>Beginning Fund Balance</i>		\$ 2,889,341	\$ 2,889,341			\$ 3,887,764	\$ 3,887,764				
<i>REVENUE</i>											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	1,205,266	2,032,633	827,367	59.30%	918,330	1,873,534	955,204	49.02%	286,936	31.25%
	Total Taxes	\$ 1,205,266	\$ 2,032,633	\$ 827,367	59.30%	\$ 918,330	\$ 1,873,534	\$ 955,204	49.02%	\$ 286,936	31.25%
Intergovernmental	State-Shared Revenues	\$ 567,275	\$ 1,083,750	\$ 516,475	52.34%	\$ 514,615	\$ 1,116,830	\$ 602,215	46.08%	\$ 52,660	10.23%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 567,275	\$ 1,083,750	\$ 516,475	52.34%	\$ 514,615	\$ 1,116,830	\$ 602,215	46.08%	\$ 52,660	10.23%
Charges for Service	General Government Fees	\$ 495	\$ -	\$ (495)	100.00%	\$ 420	\$ -	\$ (420)	100.00%	\$ 75	17.86%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 495	\$ -	\$ (495)	100.00%	\$ 420	\$ -	\$ (420)	100.00%	\$ 75	17.86%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 11,927	\$ 49,487	\$ 37,560	24.10%	\$ 36,110	\$ 51,018	\$ 14,908	70.78%	\$ (24,183)	-66.97%
	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	14,244	30,000	15,756	47.48%	32,736	30,000	(2,736)	109.12%	(18,492)	-56.49%
	Total Other Sources	\$ 26,171	\$ 79,487	\$ 53,316	32.93%	\$ 68,846	\$ 81,018	\$ 12,172	84.98%	\$ (42,674)	-61.99%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,799,207	\$ 3,195,870	\$ 1,396,663	56.30%	\$ 1,502,211	\$ 3,071,382	\$ 1,569,171	48.91%	\$ 296,997	19.77%
<i>Adjustments:</i>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 1,799,207	\$ 3,195,870	\$ 1,396,663	56.30%	\$ 1,502,211	\$ 3,071,382	\$ 1,569,171	48.91%	\$ 296,997	19.77%

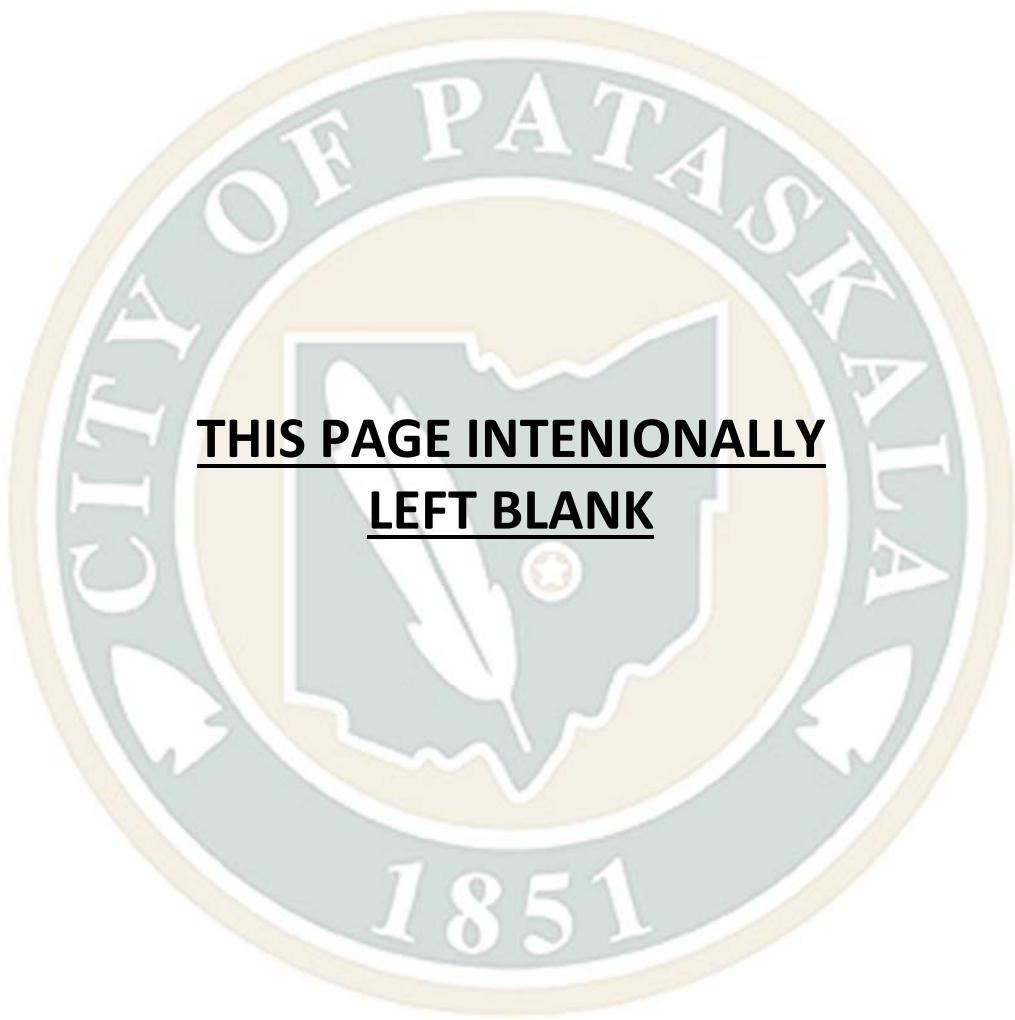
		YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
<i>EXPENDITURE & ENCUMBRANCES</i>											
Salary & Related	\$ 489,835	\$ 1,167,735	\$ 677,899	58.05%	\$ 135,455	\$ 542,445	46.45%	\$ 467,733	\$ 22,102	4.73%	
Contractual Services	232,155	782,341	550,186	70.33%	173,718	376,468	48.12%	305,619	(73,463)	-24.04%	
General Operating	185,217	487,495	302,278	62.01%	100,618	201,660	41.37%	169,364	15,853	9.36%	
Capital Outlay	177,059	1,442,859	1,265,800	87.73%	121,852	1,143,948	79.28%	1,487,899	(1,310,840)	-88.10%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Grand Total Expenditures	\$ 1,084,267	\$ 3,880,429	\$ 2,796,162	72.06%	\$ 531,642	\$ 2,264,520	58.36%	\$ 2,430,615	\$ (1,346,348)	-55.39%	
Adjustments:											
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	
Adjusted Grand Total Expenditures	\$ 1,084,267	\$ 3,880,429	\$ 2,796,162	72.06%	\$ 531,642	\$ 2,264,520	58.36%	\$ 2,430,615	\$ (1,346,348)	-55.39%	
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,604,281	\$ 2,204,782	56.82%		\$ 3,072,639			\$ 2,959,359	\$ 644,922	21.79%

CITY OF PATASKALA, OHIO
2021 REVENUE BUDGET ANALYSIS - Street Fund (201)
THROUGH JUNE 30, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 1,799,207.26	\$ 3,195,870.00	\$ 1,396,662.74	\$ 3,080,816.00	\$ 115,054.00
Taxes	\$ 1,205,265.91	\$ 2,032,633.00	\$ 827,367.09	\$ 1,917,579.00	\$ 115,054.00
Income Taxes	\$ 1,205,265.91	\$ 2,032,633.00	\$ 827,367.09	\$ 1,917,579.00	\$ 115,054.00
Intergovernmental	\$ 567,274.94	\$ 1,083,750.00	\$ 516,475.06	\$ 1,083,750.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 567,274.94	\$ 1,083,750.00	\$ 516,475.06	\$ 1,083,750.00	\$ -
Charges for Service	\$ 495.00	\$ -	\$ (495.00)	\$ -	\$ -
General Government Fees	\$ 495.00	\$ -	\$ (495.00)	\$ -	\$ -
Miscellaneous Revenue	\$ 26,171.41	\$ 79,487.00	\$ 53,315.59	\$ 79,487.00	\$ -
Investment Income	\$ 11,927.25	\$ 49,487.00	\$ 37,559.75	\$ 49,487.00	\$ -
Other Miscellaneous Revenue	\$ 14,244.16	\$ 30,000.00	\$ 15,755.84	\$ 30,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,799,207.26	\$ 3,195,870.00	\$ 1,396,662.74	\$ 3,080,816.00	\$ 115,054.00

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JUNE 30, 2021

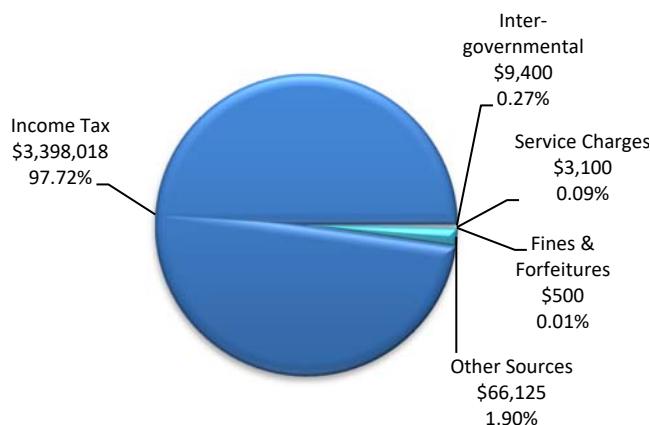
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adj
201 - Street Fund	\$ 1,084,266.99	\$ 531,642.26	\$ 3,880,429.46	\$ 2,264,520.21	\$ 2,945,396.00	\$ 390,033.46	\$ 545,000.00
General Government	\$ 196,305.36	\$ 72,527.05	\$ 515,613.57	\$ 246,781.16	\$ 339,618.00	\$ 115,995.57	\$ 60,000.00
Salary & Related	\$ 36,373.71	\$ 10,479.16	\$ 77,012.10	\$ 30,159.23	\$ 74,118.00	\$ 2,894.10	\$ -
Contractual Services	\$ 158,554.47	\$ 61,536.37	\$ 428,494.96	\$ 208,404.12	\$ 255,500.00	\$ 112,994.96	\$ 60,000.00
General Operating	\$ 1,377.18	\$ 511.52	\$ 10,106.51	\$ 8,217.81	\$ 10,000.00	\$ 106.51	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 22,481.00	\$ 26,677.00	\$ 62,658.00	\$ 13,500.00	\$ 52,000.00	\$ 10,658.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 22,481.00	\$ 26,677.00	\$ 62,658.00	\$ 13,500.00	\$ 52,000.00	\$ 10,658.00	\$ -
Finance	\$ 122,992.68	\$ 10,281.12	\$ 232,015.93	\$ 98,742.13	\$ 221,147.00	\$ 10,868.93	\$ -
Salary & Related	\$ 43,639.23	\$ 4,764.39	\$ 95,755.43	\$ 47,351.81	\$ 94,315.00	\$ 1,440.43	\$ -
Contractual Services	\$ 15,182.96	\$ 5,140.52	\$ 25,543.50	\$ 5,220.02	\$ 16,115.00	\$ 9,428.50	\$ -
General Operating	\$ 64,170.49	\$ 376.21	\$ 110,717.00	\$ 46,170.30	\$ 110,717.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 7,848.56	\$ 7,249.15	\$ 24,472.71	\$ 9,375.00	\$ 24,000.00	\$ 472.71	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 7,848.56	\$ 7,249.15	\$ 24,472.71	\$ 9,375.00	\$ 24,000.00	\$ 472.71	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ 734,639.39	\$ 414,907.94	\$ 3,045,669.25	\$ 1,896,121.92	\$ 2,308,631.00	\$ 252,038.25	\$ 485,000.00
Salary & Related	\$ 409,822.35	\$ 120,211.22	\$ 994,967.20	\$ 464,933.63	\$ 966,331.00	\$ 28,636.20	\$ -
Contractual Services	\$ 35,936.96	\$ 80,363.86	\$ 265,644.57	\$ 149,343.75	\$ 234,500.00	\$ 31,144.57	\$ -
General Operating	\$ 111,820.64	\$ 92,480.78	\$ 342,198.42	\$ 137,897.00	\$ 337,000.00	\$ 5,198.42	\$ -
Capital Outlay	\$ 177,059.44	\$ 121,852.08	\$ 1,442,859.06	\$ 1,143,947.54	\$ 770,800.00	\$ 187,059.06	\$ 485,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,084,266.99	\$ 531,642.26	\$ 3,880,429.46	\$ 2,264,520.21	\$ 2,945,396.00	\$ 390,033.46	\$ 545,000.00



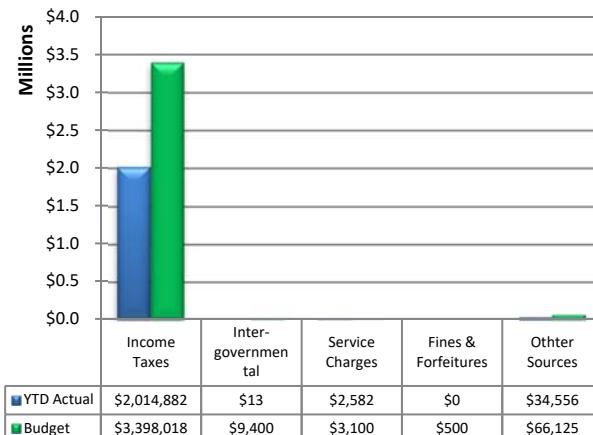
Police Fund (208)

Revenue – The fund's primary revenue sources are income taxes and other sources, and it has a 2021 total revenue budget of \$3.48 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$2.05 million, which represents 59.01% of budget. Total revenue to-date is \$304.8 thousand (17.45%) higher than that collected during the same six-month period in 2020. The primary cause of the increase is the result of the fund receiving more income tax revenue in 2021 than in 2020.

**Police Fund Revenue
Budget by Source**

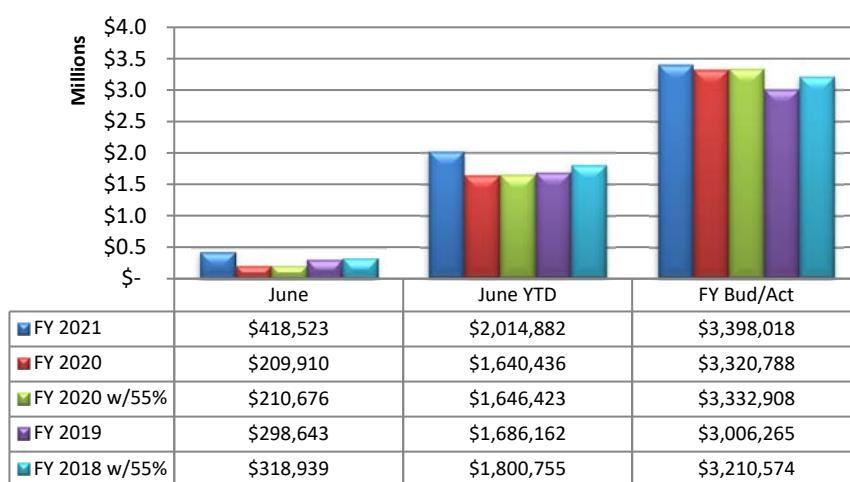


**Police Fund Revenue
Budget vs YTD Actual**



Income tax collections in June were \$418.5 thousand and represent 12.32% of the 2021 budget. Collections are up by \$208.6 thousand (99.38%) when compared to the same period in 2020. It's important to remember that the COVID-19 revenue impact began in April 2020. Compared to June 2019 (pre-COVID19 impact), collections were \$119.9 thousand (40.14%) higher. Year to date income tax revenues credited to the fund are \$2.0 million and represent 59.3% of budget. In comparison, collections through June 2020 were \$1.64 million, and reflected 49.40% of the 2020 full-year collections. In 2019, the rate was equal to 56.09% of full-year collections. The increase in the fund's 2021 allocation rate from 54.8% to 55.0% had the effect of increasing the revenue credited to the fund by \$7.3 thousand. The increased level of total collections through June resulted in an increase of \$367.1 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 been \$368.5 thousand (22.38%) higher in

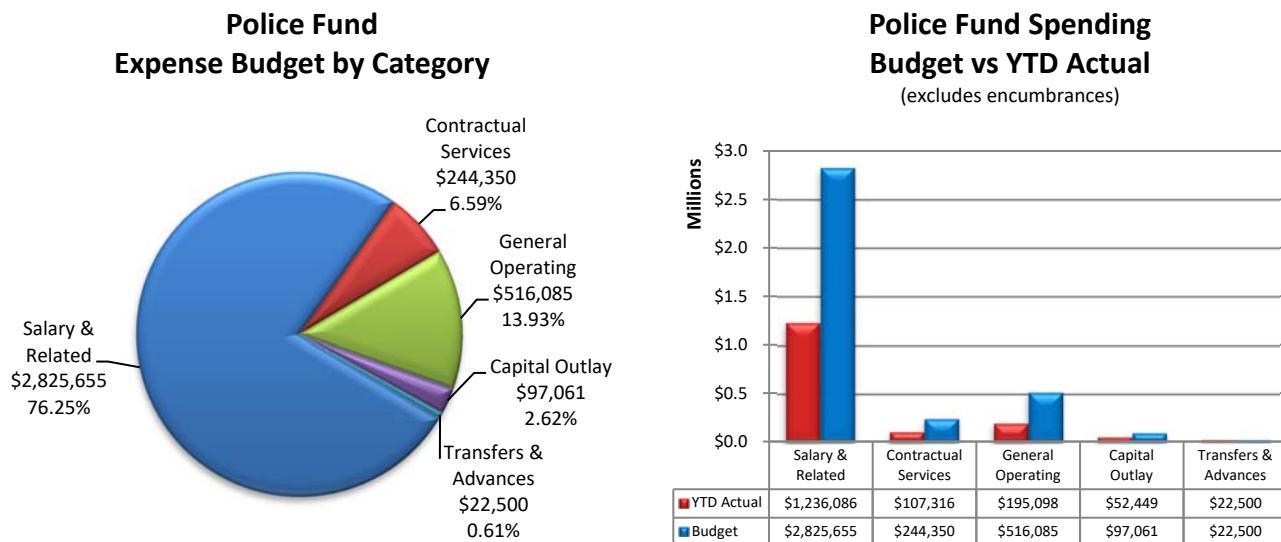
Income Tax Collections - Police Fund



2021 as in 2020 had the allocation rate not been changed, and collections would have been \$214.1 thousand (11.89%) higher than the 2019 collections.

The other significant revenue category, Other Sources, is budgeted at \$66.1 thousand, and represents only 1.90% of the total fund revenue budget. To date, the city has received \$34.6 thousand (52.26% of budget) and is down by \$70.4 thousand (67.08%) from the same six-month period in 2020.

Expenditures – The Police fund has a total appropriated expenditure budget for 2021 of approximately \$3.71 million. Total spending through June 30 is approximately \$1.61 million and is equal to 43.54% of budget. Excluding interfund transfers of \$22.5 thousand, total spending is equal to 43.20% of budget. Including encumbrances (e.g., purchase orders) of \$460.1 thousand in the total results in total spending equal to 55.69% of budget. Compared to the same six-month period in 2020 (and excluding transfers), the total is up by \$20.6 thousand (1.31%) and is the result of increased spending on capital equipment, partially offset by reduced spending on wages and employee benefits.



Salaries, wages and other employee-related costs represent the largest expense category with a 2021 budget of \$2.83 million, or 76.25% of the fund's budget. Spending through June 30 was \$1.24 million, or 43.75% of budget. The positive budget variance (\$199.4 thousand below budget) is primarily the result of open positions, and very little spending on conferences, training and related travel due to the COVID-19 pandemic. Spending in this category is down by \$42.5 thousand (3.32%) from the level in 2020 and is primarily the result of open positions.

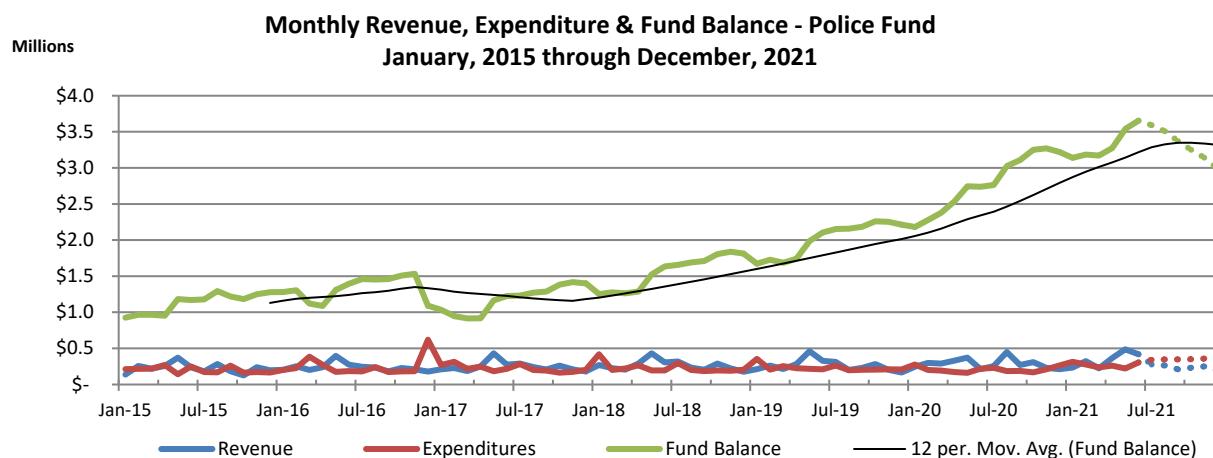
General operating expenditures is the next major expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2021 budget of \$516.1 thousand, or 13.93% of the total fund expenditure budget. Year to-date spending in this category is \$195.1 thousand, or 37.80% of budget and is up by \$19.8 thousand (11.29%) from the same six-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 (2.62% 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 \$52.4 thousand (54.04% of budget) and is up by \$41.1 thousand (361%) from the same six-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?).

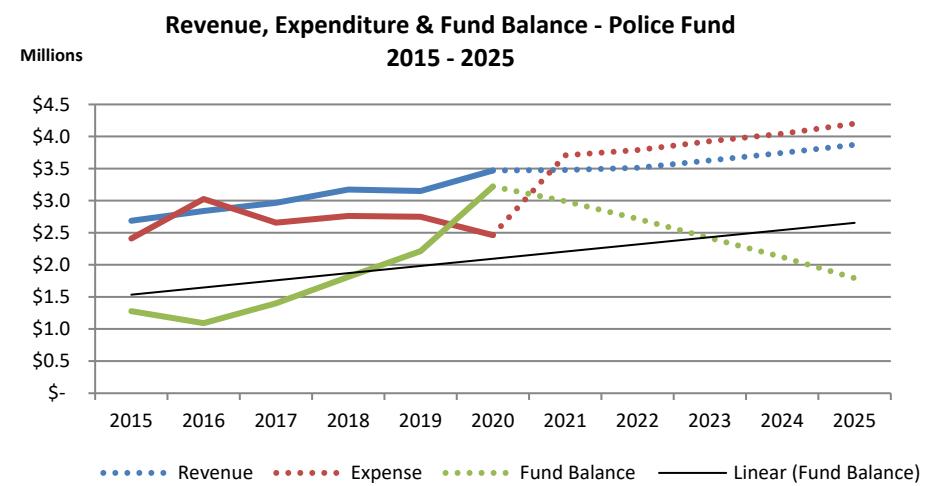
The chart above plots monthly revenue, expenditures and fund balance since January 2015. The solid color



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 above 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 80.73%. The fund is projected to decline annually through 2025 when it has a year-end balance of \$1.79 million, where it will have a 42.67% 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
JUNE 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)
<i>Beginning Fund Balance</i>		\$ 3,219,928	\$ 3,219,928			\$ 2,213,866	\$ 2,213,866				
<i>REVENUE</i>											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	2,014,882	3,398,018	1,383,136	59.30%	1,640,436	3,340,174	1,699,738	49.11%	374,446	22.83%
	Total Taxes	\$ 2,014,882	\$ 3,398,018	\$ 1,383,136	59.30%	\$ 1,640,436	\$ 3,340,174	\$ 1,699,738	49.11%	\$ 374,446	22.83%
Intergovernmental	State-Shared Revenues	\$ 13	\$ 9,400	\$ 9,387	0.14%	\$ -	\$ 9,200	\$ 9,200	0.00%	\$ 13	100.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	16,689	16,689	0.00%	-	0.00%
	Total Intergovernmental	\$ 13	\$ 9,400	\$ 9,387	0.14%	\$ -	\$ 25,889	\$ 25,889	0.00%	\$ 13	100.00%
Charges for Service	General Government Fees	\$ 2,582	\$ 3,100	\$ 518	83.28%	\$ 1,720	\$ 9,100	\$ 7,380	18.90%	\$ 862	50.13%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 2,582	\$ 3,100	\$ 518	83.28%	\$ 1,720	\$ 9,100	\$ 7,380	18.90%	\$ 862	50.13%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	500	500	0.00%	105	500	395	21.00%	(105)	-100.00%
	Total Fines, Licenses & Permits	\$ -	\$ 500	\$ 500	0.00%	\$ 105	\$ 500	\$ 395	21.00%	\$ (105)	-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	\$ 12,617	\$ 35,625	\$ 23,008	35.42%	\$ 25,101	\$ 12,263	\$ (12,838)	204.69%	\$ (12,484)	-49.73%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	21,939	30,500	8,561	71.93%	79,861	76,000	(3,861)	105.08%	(57,922)	-72.53%
	Total Other Sources	\$ 34,556	\$ 66,125	\$ 31,569	52.26%	\$ 104,962	\$ 88,263	\$ (16,699)	118.92%	\$ (70,406)	-67.08%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 2,052,033	\$ 3,477,143	\$ 1,425,110	59.01%	\$ 1,747,222	\$ 3,463,926	\$ 1,716,704	50.44%	\$ 304,811	17.45%
<i>Adjustments:</i>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 2,052,033	\$ 3,477,143	\$ 1,425,110	59.01%	\$ 1,747,222	\$ 3,463,926	\$ 1,716,704	50.44%	\$ 304,811	17.45%

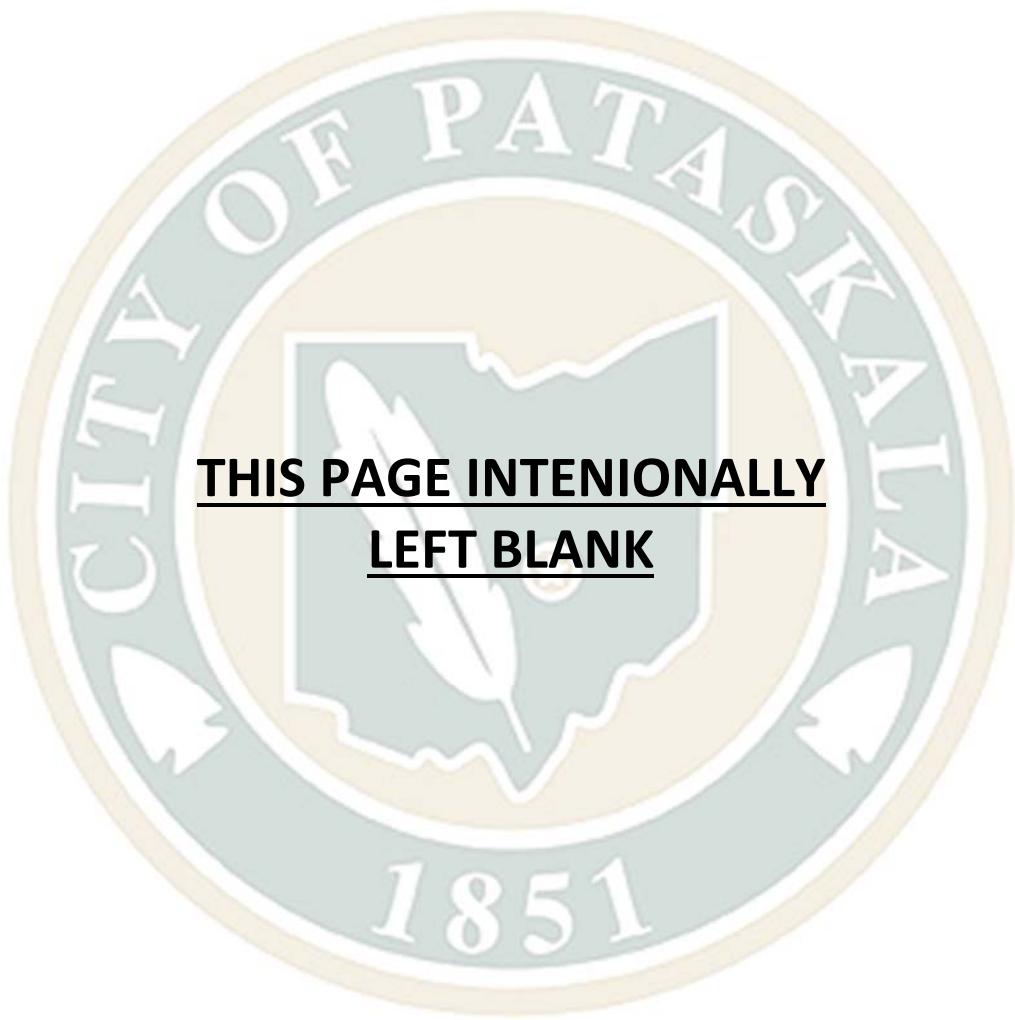
		YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
<i>EXPENDITURE & ENCUMBRANCES</i>											
Salary & Related	\$ 1,236,086	\$ 2,825,655	\$ 1,589,568	56.25%	\$ 281,075	\$ 1,308,494	46.31%	\$ 1,278,577	\$ (42,491)	-3.32%	
Contractual Services	107,316	244,350	137,033	56.08%	65,283	71,751	29.36%	105,067	2,250	2.14%	
General Operating	195,098	516,085	320,987	62.20%	113,719	207,268	40.16%	175,306	19,792	11.29%	
Capital Outlay	52,449	97,061	44,613	45.96%	-	44,613	45.96%	11,370	41,079	361.29%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	22,500	22,500	-	0.00%	-	-	0.00%	22,500	-	0.00%	
Grand Total Expenditures	\$ 1,613,449	\$ 3,705,650	\$ 2,092,201	56.46%	\$ 460,077	\$ 1,632,125	44.04%	\$ 1,592,820	\$ 20,629	1.30%	
Adjustments:											
- Interfund transfers & advances	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ -	0.00%	
Total Adjustments	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ -	0.00%	
Adjusted Grand Total Expenditures	\$ 1,590,949	\$ 3,683,150	\$ 2,092,201	56.80%	\$ 460,077	\$ 1,632,125	44.31%	\$ 1,570,320	\$ 20,629	1.31%	
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,658,512	\$ 2,991,421	80.73%		\$ 3,198,436			\$ 2,368,268	\$ 1,290,245	54.48%

CITY OF PATASKALA, OHIO
2021 REVENUE BUDGET ANALYSIS - Police Fund (208)
THROUGH JUNE 30, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 2,052,032.82	\$ 3,477,143.00	\$ 1,425,110.18	\$ 3,314,803.00	\$ 162,340.00
Taxes	\$ 2,014,882.21	\$ 3,398,018.00	\$ 1,383,135.79	\$ 3,205,678.00	\$ 192,340.00
Income Taxes	\$ 2,014,882.21	\$ 3,398,018.00	\$ 1,383,135.79	\$ 3,205,678.00	\$ 192,340.00
Intergovernmental	\$ 13.05	\$ 9,400.00	\$ 9,386.95	\$ 9,400.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 13.05	\$ 9,400.00	\$ 9,386.95	\$ 9,400.00	\$ -
Charges for Service	\$ 2,581.60	\$ 3,100.00	\$ 518.40	\$ 3,100.00	\$ -
General Government Fees	\$ 2,581.60	\$ 3,100.00	\$ 518.40	\$ 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	\$ 34,555.96	\$ 66,125.00	\$ 31,569.04	\$ 96,125.00	\$ (30,000.00)
Investment Income	\$ 12,616.93	\$ 35,625.00	\$ 23,008.07	\$ 35,625.00	\$ -
Other Miscellaneous Revenue	\$ 21,939.03	\$ 30,500.00	\$ 8,560.97	\$ 60,500.00	\$ (30,000.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,052,032.82	\$ 3,477,143.00	\$ 1,425,110.18	\$ 3,314,803.00	\$ 162,340.00

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JUNE 30, 2021

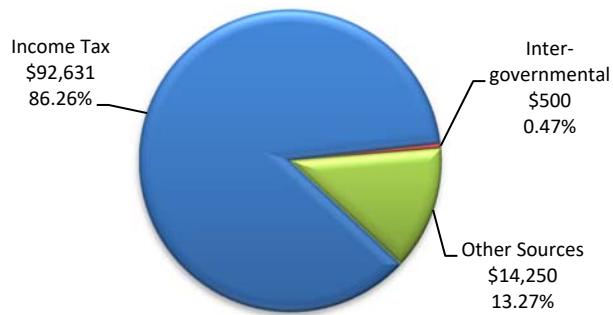
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 1,613,448.73	\$ 460,076.54	\$ 3,705,649.98	\$ 1,632,124.71	\$ 3,551,345.00	\$ 154,304.98	\$ -
General Government	\$ 42,779.63	\$ 4,553.77	\$ 107,079.15	\$ 59,745.75	\$ 105,000.00	\$ 2,079.15	\$ -
Salary & Related	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -
Contractual Services	\$ 42,779.63	\$ 4,213.77	\$ 94,559.15	\$ 47,565.75	\$ 92,500.00	\$ 2,059.15	\$ -
General Operating	\$ -	\$ 340.00	\$ 10,020.00	\$ 9,680.00	\$ 10,000.00	\$ 20.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 27,228.00	\$ 21,263.83	\$ 55,491.83	\$ 7,000.00	\$ 52,000.00	\$ 3,491.83	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 27,228.00	\$ 21,263.83	\$ 55,491.83	\$ 7,000.00	\$ 52,000.00	\$ 3,491.83	\$ -
Finance	\$ 167,033.44	\$ 10,401.63	\$ 312,753.43	\$ 135,318.36	\$ 301,988.00	\$ 10,765.43	\$ -
Salary & Related	\$ 43,639.23	\$ 4,762.39	\$ 95,753.43	\$ 47,351.81	\$ 94,315.00	\$ 1,438.43	\$ -
Contractual Services	\$ 16,308.93	\$ 5,263.07	\$ 25,442.00	\$ 3,870.00	\$ 16,115.00	\$ 9,327.00	\$ -
General Operating	\$ 107,085.28	\$ 376.17	\$ 191,558.00	\$ 84,096.55	\$ 191,558.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 20,335.85	\$ 31,558.49	\$ 72,947.09	\$ 21,052.75	\$ 63,600.00	\$ 9,347.09	\$ -
Contractual Services	\$ 10,973.30	\$ 18,271.70	\$ 35,645.00	\$ 6,400.00	\$ 31,100.00	\$ 4,545.00	\$ -
General Operating	\$ 9,362.55	\$ 13,286.79	\$ 37,302.09	\$ 14,652.75	\$ 32,500.00	\$ 4,802.09	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 1,333,571.81	\$ 392,298.82	\$ 3,134,878.48	\$ 1,409,007.85	\$ 3,006,257.00	\$ 128,621.48	\$ -
Salary & Related	\$ 1,192,447.04	\$ 276,312.34	\$ 2,727,401.22	\$ 1,258,641.84	\$ 2,654,383.00	\$ 73,018.22	\$ -
Contractual Services	\$ 10,026.34	\$ 16,270.21	\$ 33,211.55	\$ 6,915.00	\$ 31,193.00	\$ 2,018.55	\$ -
General Operating	\$ 78,649.82	\$ 99,716.27	\$ 277,204.59	\$ 98,838.50	\$ 257,681.00	\$ 19,523.59	\$ -
Capital Outlay	\$ 52,448.61	\$ -	\$ 97,061.12	\$ 44,612.51	\$ 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	\$ 1,613,448.73	\$ 460,076.54	\$ 3,705,649.98	\$ 1,632,124.71	\$ 3,551,345.00	\$ 154,304.98	\$ -



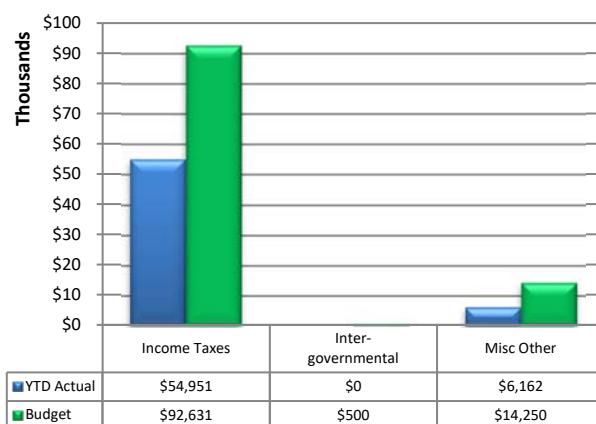
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2021 revenue budget of approximately \$107.4 thousand. The fund's primary revenue sources are income taxes and interfund transfers. On a year to-date basis, the Capital Improvements fund has been credited with total revenue of approximately \$61.1 thousand, which represents 56.91% of budget. The six-month total is higher than budget and is due to better than 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**

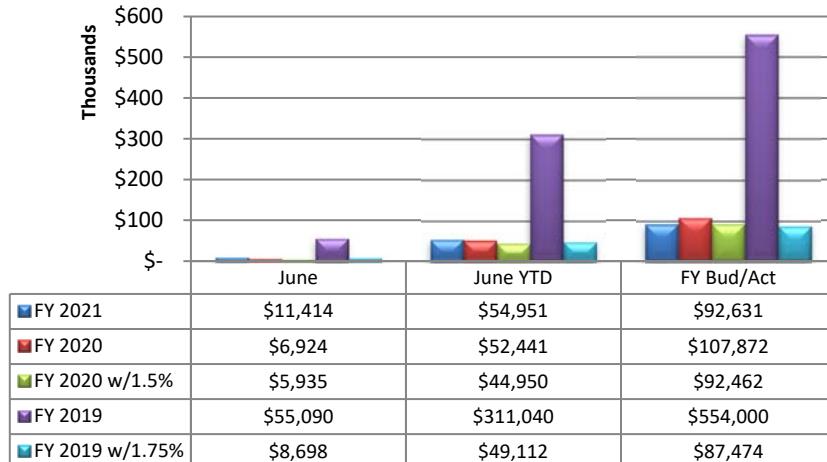


**Capital Improvements Fund Revenue
Budget vs YTD Actual**



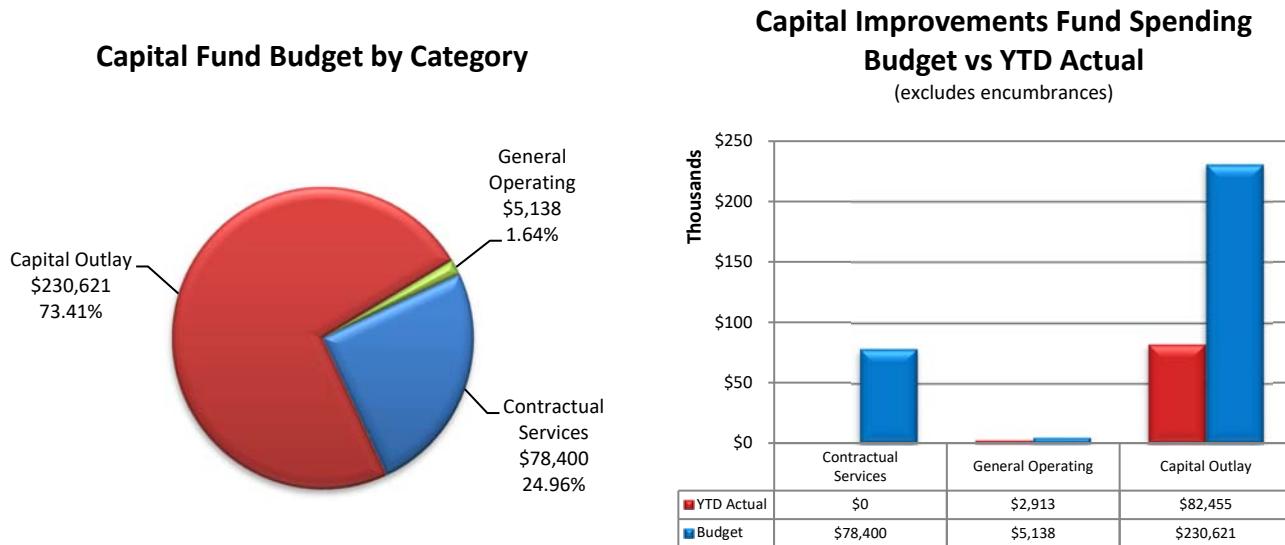
In 2021, income taxes are the primary external revenue source for the Capital Improvements fund representing 86.26% of the fund's total revenue sources. Income tax collections in June were \$11.4 thousand and represent 12.3% of the 2021 budget. Collections are up by \$4.5 thousand (64.84%) when compared to the same period in 2020. Year to date income tax revenues credited to the fund are \$55.0 thousand and represent 59.32% of budget. In comparison, collections through June 2020 were \$52.4 thousand, and reflected 48.61% of the 2020 full-year collections. In 2019, the rate was equal to 56.14% of full-year collections. 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 \$9.2 thousand. The overall higher level of collections through June resulted in an increase of \$11.7 thousand. The net impact of these variances is the overall increase in fund revenue of \$2.5 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 \$10.0

**Income Tax Collections
Capital Improvements Fund**



thousand (22.25%) more in 2021 than 2020 had the allocation rate not been changed, and collections would have been \$5.8 thousand (11.89%) higher than 2019 collections.

Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2021 of approximately \$314.2 thousand. Total spending through June 30 was \$85.4 thousand and is equal to 27.17% of budget. Including encumbrances (e.g., purchase orders) of \$80.7 thousand in the total results in total spending equal to 52.85% of budget. Compared to the same six-month period in 2020 (and excluding transfers), the total is up by \$63.4 thousand (287.7%) and is due to increased spending in the Capital Outlay category, partially offset by reduced spending in the General Operating category.



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 provides funding for the construction of a number of infrastructure improvements. Spending through June 30 was \$82.5 thousand and represents 35.75% 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	40,000	0
Town Hall improvements and repairs	60,000	3,500	56,500
Foundation Park parking lot expansion	10,000	0	10,000
Upgrade/new playground structures	40,000	37,789	2,211
GRAND TOTAL	\$230,622	\$161,911	\$68,711

Contractual services is another 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 June 30 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
Broad Street/Summit Road intersection engineering	\$70,000	\$0	\$70,000
Miscellaneous City Hall repairs & maintenance	6,000	0	6,000
Miscellaneous park maintenance services	2,400	1,200	1,200
GRAND TOTAL	\$78,400	\$1,200	\$77,200

General Operating is the other remaining expense category in the Capital Improvements fund. The 2021 budget in this category is \$5.1 thousand (1.64% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through June 30 was \$2.9 thousand and represents 56.69% 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	\$2,913	\$2,225
GRAND TOTAL	\$5,138	\$2,913	\$2,225

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 421.6% of expenditures which is outstanding and provides the ability for the city to fund future projects (e.g. Parks, Streets, etc.). 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 \$1.24 million, which would equate to a reserve ratio equal to 396.03% 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
JUNE 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)
<i>Beginning Fund Balance</i>		\$ 1,450,943	\$ 1,450,943			\$ 1,378,558	\$ 1,378,558				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	\$ 54,951	\$ 92,631	\$ 37,680	59.32%	\$ 52,441	\$ 106,278	\$ 53,837	49.34%	\$ 2,510	4.79%
	Total Taxes	\$ 54,951	\$ 92,631	\$ 37,680	59.32%	\$ 52,441	\$ 106,278	\$ 53,837	49.34%	\$ 2,510	4.79%
Intergovernmental	State-Shared Revenues	\$ 0	\$ 500	\$ 500	0.07%	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ 0	100.00%
	Grants & Loans	-	-	-	0.00%	-	48,000	48,000	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 0	\$ 500	\$ 500	0.07%	\$ -	\$ 49,000	\$ 49,000	0.00%	\$ 0	100.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 5,650	\$ 14,250	\$ 8,600	39.65%	\$ 16,040	\$ 13,546	\$ (2,494)	118.41%	\$ (10,390)	-64.77%
	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	512	-	(512)	100.00%	4,225	-	(4,225)	100.00%	(3,713)	-87.88%
	Total Other Sources	\$ 6,162	\$ 14,250	\$ 8,088	43.24%	\$ 20,265	\$ 13,546	\$ (6,719)	149.60%	\$ (14,103)	-69.59%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 61,114	\$ 107,381	\$ 46,267	56.91%	\$ 72,706	\$ 168,824	\$ 96,118	43.07%	\$ (11,592)	-15.94%
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	\$ 61,114	\$ 107,381	\$ 46,267	56.91%	\$ 72,706	\$ 168,824	\$ 96,118	43.07%	\$ (11,592)	-15.94%

		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	2,913	5,138	2,225	43.31%	-	2,225	43.31%		12,536	(9,623)	-76.76%
Capital Outlay	82,455	230,621	148,166	64.25%	79,456	68,711	29.79%		9,481	72,974	769.66%
Debt Service	-	-	-	0.00%	-	-	0.00%		-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%		-	-	0.00%
Grand Total Expenditures	\$ 85,368	\$ 314,159	\$ 228,792	72.83%	\$ 80,656	\$ 148,136	47.15%		\$ 22,017	\$ 63,351	287.73%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 85,368	\$ 314,159	\$ 228,792	72.83%	\$ 80,656	\$ 148,136	47.15%	\$ 22,017	\$ 63,351	287.73%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,426,689	\$ 1,244,165	396.03%		\$ 1,346,034			\$ 1,429,247	\$ (2,557)	-0.18%

CITY OF PATASKALA, OHIO
2021 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
THROUGH JUNE 30, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 61,114.05	\$ 107,381.00	\$ 46,266.95	\$ 102,138.00	\$ 5,243.00
Taxes	\$ 54,951.32	\$ 92,631.00	\$ 37,679.68	\$ 87,388.00	\$ 5,243.00
Income Taxes	\$ 54,951.32	\$ 92,631.00	\$ 37,679.68	\$ 87,388.00	\$ 5,243.00
Intergovernmental	\$ 0.36	\$ 500.00	\$ 499.64	\$ 500.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 0.36	\$ 500.00	\$ 499.64	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 6,162.37	\$ 14,250.00	\$ 8,087.63	\$ 14,250.00	\$ -
Investment Income	\$ 5,650.31	\$ 14,250.00	\$ 8,599.69	\$ 14,250.00	\$ -
Other Miscellaneous Revenue	\$ 512.06	\$ -	\$ (512.06)	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 61,114.05	\$ 107,381.00	\$ 46,266.95	\$ 102,138.00	\$ 5,243.00

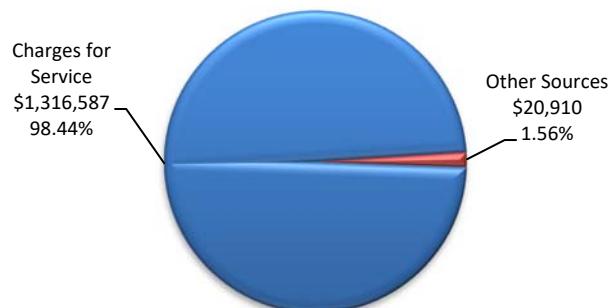
CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JUNE 30, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 85,367.72	\$ 80,655.71	\$ 314,159.35	\$ 148,135.92	\$ 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	\$ 2,912.78	\$ -	\$ 5,138.00	\$ 2,225.22	\$ 5,138.00	\$ -	\$ -
General Opera ing	\$ 2,912.78	\$ -	\$ 5,138.00	\$ 2,225.22	\$ 5,138.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 82,454.94	\$ 80,655.71	\$ 239,021.35	\$ 75,910.70	\$ 157,200.00	\$ 81,821.35	\$ -
Contractual Services	\$ -	\$ 1,200.00	\$ 8,400.00	\$ 7,200.00	\$ 7,200.00	\$ 1,200.00	\$ -
General Opera ing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 82,454.94	\$ 79,455.71	\$ 230,621.35	\$ 68,710.70	\$ 150,000.00	\$ 80,621.35	\$ -
Public Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 85,367.72	\$ 80,655.71	\$ 314,159.35	\$ 148,135.92	\$ 232,338.00	\$ 81,821.35	\$ -

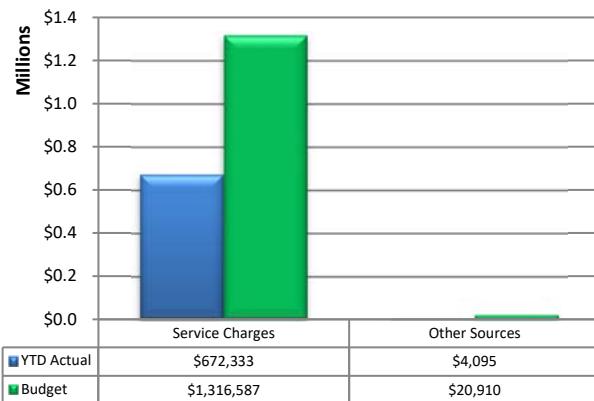
Water Operations Fund (601)

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 \$676.4 thousand, which represents 50.57% of budget. The total revenue amount is up by \$30.5 thousand (4.72%) when compared to the same six-month period in 2020.

**Water Fund Revenue
Budget by Source**



**Water Fund Revenue
Budget vs YTD Actual**



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 \$672.3 thousand, or 51.07% of budget.

In comparison, collections for the same six-month period in 2020 were \$619.5 thousand and were about 45.90% of full-year collections, and the rate was 48.01% in 2019. The 2021 collections amount to date represents an increase of \$52.8 thousand (8.53%) in 2021 over the 2020 collections.

Usage Fee Collections - Water Fund



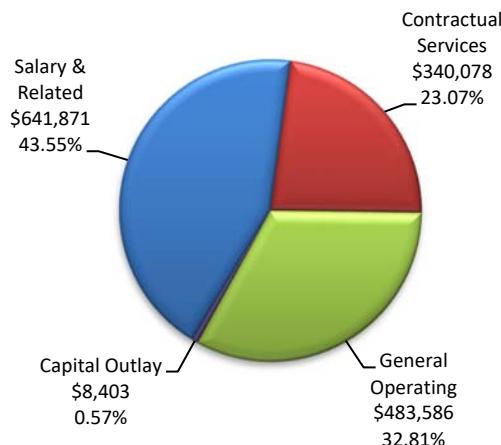
The other category, Other Sources has a 2021 budget of \$20.9 thousand. These revenues vary widely in nature and are relatively insignificant to

the total. To date, the city has received \$4.1 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

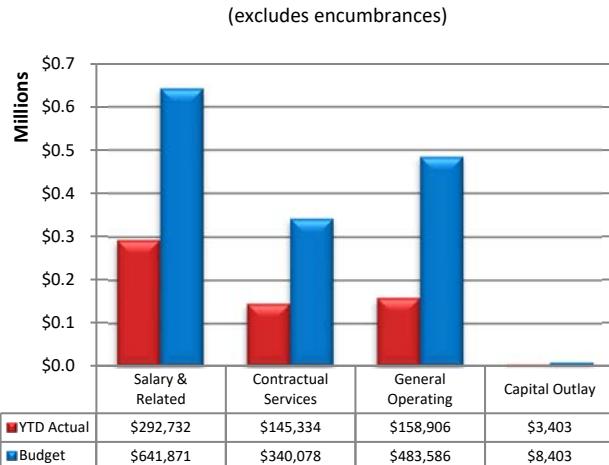
Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2021 of approximately \$1.47 million. Total spending through June 30 was approximately \$600.4 thousand, or 40.73% of budget. Including encumbrances (e.g., purchase orders) of \$447.8 thousand in the total results

in total committed spending equal to 71.11% of budget. Compared to the same six-month period in 2020 (and excluding transfers), the total is up by \$20.0 thousand (3.45%) and is due primarily to increased spending in the Salary & Related and Contractual Services budget categories, partially offset by reduced spending in the General Operating category.

**Water Fund Expense
Budget by Category**



**Water Fund Spending
Budget vs YTD Actual**



Salaries, wages and other employee-related costs represent the largest expense category with a 2021 budget of \$641.9 thousand, or 43.55% of the fund's budget. Spending through June 30 was \$292.7 thousand and is equal to 45.61% of budget. The positive budget variance (\$28.2 thousand below budget) is primarily the result of an open Utility Field Tech II position, below-budget spending on insurance, and very little spending on conferences, training and related travel due to the COVID-19 pandemic. Spending in this category is up by \$9.9 thousand (3.49%) from the level in 2020 and is the result of the 2021 pay scale increase, step increases and longevity in 2021 (new compensation in 2021).

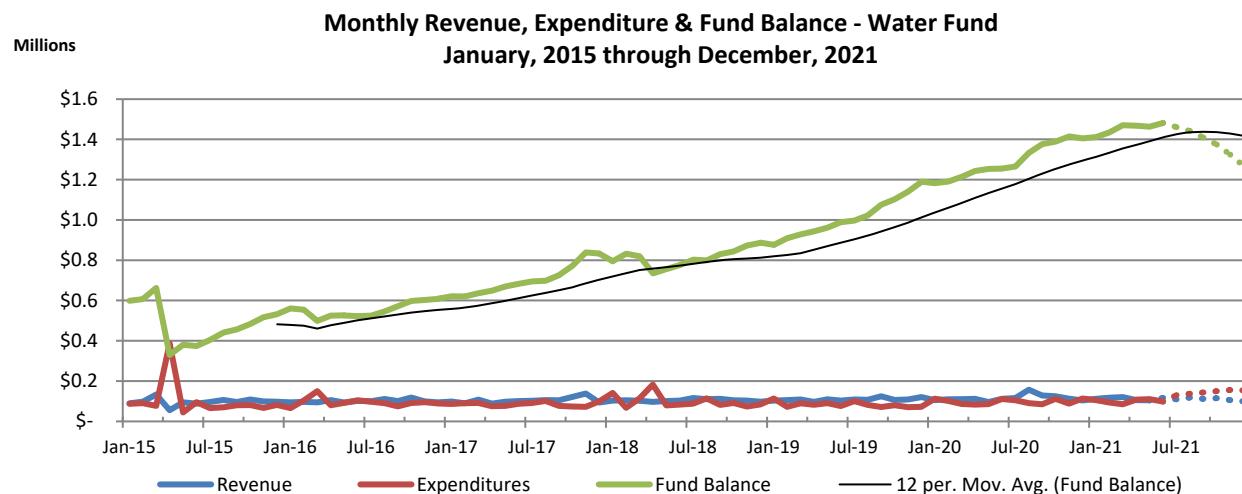
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2021 budget of \$483.6 thousand, or 32.81% of the fund budget. Spending through June 30 was \$158.9 thousand, or 33.86% of budget. Including encumbrances of \$238.0 thousand in the calculation results in a total spending commitment of \$396.9 thousand, or 82.08% 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 \$33.9 thousand (17.57%) when compared to the same six-month period in 2020 and is primarily due to lower spending on supplies and materials (down \$33.9 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?).

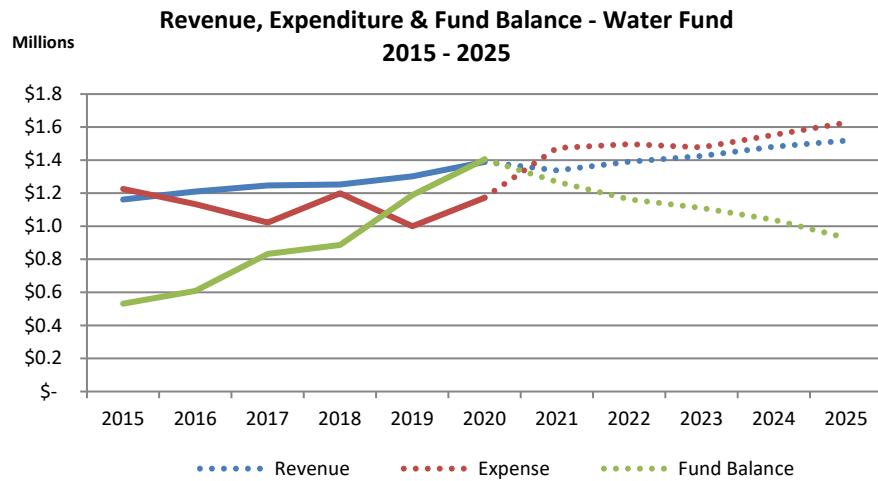
The chart below plots revenue, expenditures and fund balance since January 2015. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed 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 \$1.27 million, which would equate to a reserve ratio equal to 86.09% 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 \$1.47 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 \$929.6 thousand at the end of FY 2025



(see chart at bottom of previous page). This chart has been updated with the approved 2021 budget data through 2025.

CITY OF PATASKALA, OHIO
JUNE 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)
<i>Beginning Fund Balance</i>		\$ 1,405,424	\$ 1,405,424			\$ 1,189,334	\$ 1,189,334				
<i>REVENUE</i>											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Other Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	672,333	1,316,587	644,254	51.07%	619,489	1,287,219	667,730	48.13%	52,844	8.53%
	Other Service Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Total Charges for Service	\$ 672,333	\$ 1,316,587	\$ 644,254	51.07%	\$ 619,489	\$ 1,287,219	\$ 667,730	48.13%	\$ 52,844	8.53%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 3,752	\$ 10,910	\$ 7,158	34.39%	\$ 10,108	\$ 10,800	\$ 692	93.59%	\$ (6,355)	-62.88%
	Unused	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Proceeds from Debt Issuance	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Unused	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Other Miscellaneous Income	343	10,000	9,657	3.43%	16,317	10,000	(6,317)	163.17%	(15,974)	-97.90%
	Total Other Sources	\$ 4,095	\$ 20,910	\$ 16,815	19.59%	\$ 26,425	\$ 20,800	\$ (5,625)	127.04%	\$ (22,330)	-84.50%
Interfund Transfers	Transfers & Advances In	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Grand Total Revenue	\$ 676,428	\$ 1,337,497	\$ 661,069	50.57%	\$ 645,914	\$ 1,308,019	\$ 662,105	49.38%	\$ 30,514	4.72%
<i>Adjustments:</i>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 676,428	\$ 1,337,497	\$ 661,069	50.57%	\$ 645,914	\$ 1,308,019	\$ 662,105	49.38%	\$ 30,514	4.72%

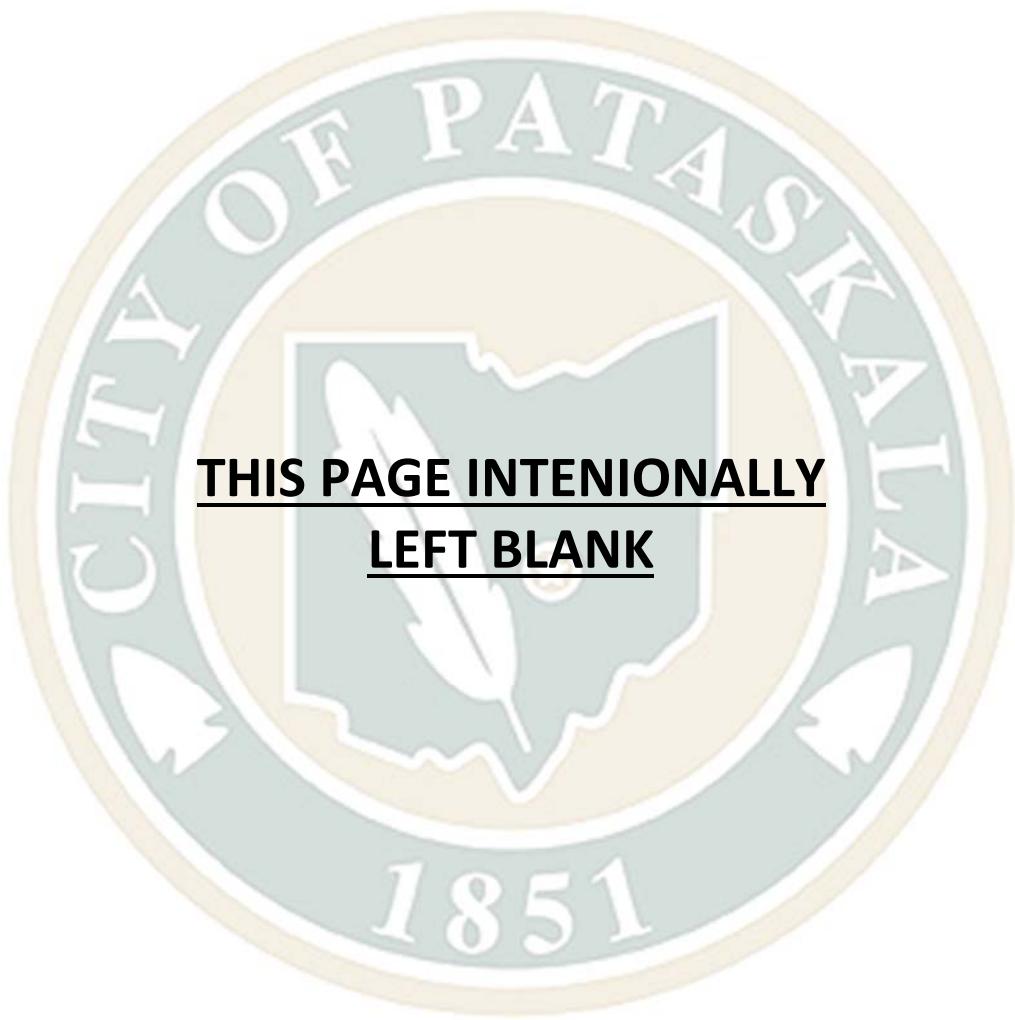
		YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
<i>EXPENDITURE & ENCUMBRANCES</i>											
Salary & Related	\$ 292,732	\$ 641,871	\$ 349,140	54.39%	\$ 88,387	\$ 260,753	40.62%	\$ 282,856	\$ 9,875	3.49%	
Contractual Services	145,334	340,078	194,744	57.26%	121,397	73,347	21.57%	103,923	41,411	39.85%	
General Operating	158,906	483,586	324,680	67.14%	238,005	86,675	17.92%	192,774	(33,869)	-17.57%	
Capital Outlay	3,403	8,403	5,000	59.51%	-	5,000	59.51%	783	2,620	334.60%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Grand Total Expenditures	\$ 600,374	\$ 1,473,937	\$ 873,564	59.27%	\$ 447,789	\$ 425,775	28.89%	\$ 580,337	\$ 20,037	3.45%	
Adjustments:											
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	
Adjusted Grand Total Expenditures	\$ 600,374	\$ 1,473,937	\$ 873,564	59.27%	\$ 447,789	\$ 425,775	28.89%	\$ 580,337	\$ 20,037	3.45%	
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,481,479	\$ 1,268,984	86.09%		\$ 1,033,690			\$ 1,254,912	\$ 226,567	18.05%

CITY OF PATASKALA, OHIO
2021 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
THROUGH JUNE 30, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 676,428.48	\$ 1,337,497.00	\$ 661,068.52	\$ 1,337,497.00	\$ -
Charges for Service	\$ 672,333.04	\$ 1,316,587.00	\$ 644,253.96	\$ 1,316,587.00	\$ -
Utility	\$ 672,333.04	\$ 1,316,587.00	\$ 644,253.96	\$ 1,316,587.00	\$ -
Miscellaneous Revenue	\$ 4,095.44	\$ 20,910.00	\$ 16,814.56	\$ 20,910.00	\$ -
Investment Income	\$ 3,752.12	\$ 10,910.00	\$ 7,157.88	\$ 10,910.00	\$ -
Other Miscellaneous Revenue	\$ 343.32	\$ 10,000.00	\$ 9,656.68	\$ 10,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 676,428.48	\$ 1,337,497.00	\$ 661,068.52	\$ 1,337,497.00	\$ -

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JUNE 30, 2021

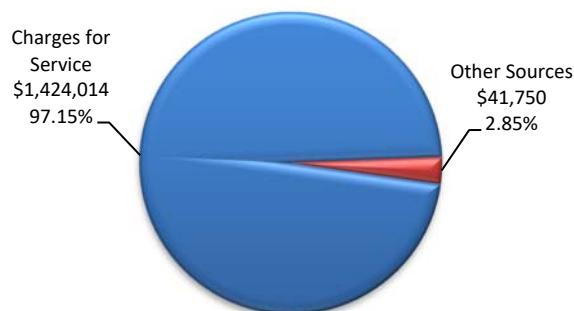
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 600,373.55	\$ 447,788.85	\$ 1,473,937.33	\$ 425,774.93	\$ 1,373,174.00	\$ 100,763.33	\$ -
General Government	\$ 67,958.31	\$ 34,044.43	\$ 182,347.83	\$ 80,345.09	\$ 178,118.00	\$ 4,229.83	\$ -
Salary & Related	\$ 36,373.71	\$ 10,479.16	\$ 79,512.10	\$ 32,659.23	\$ 76,618.00	\$ 2,894.10	\$ -
Contractual Services	\$ 31,584.60	\$ 23,225.27	\$ 90,315.73	\$ 35,505.86	\$ 89,000.00	\$ 1,315.73	\$ -
General Operating	\$ -	\$ 340.00	\$ 12,520.00	\$ 12,180.00	\$ 12,500.00	\$ 20.00	\$ -
Court & Legal	\$ 15,078.00	\$ 20,696.50	\$ 45,774.50	\$ 10,000.00	\$ 42,500.00	\$ 3,274.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 15,078.00	\$ 20,696.50	\$ 45,774.50	\$ 10,000.00	\$ 42,500.00	\$ 3,274.50	\$ -
Finance	\$ 45,823.36	\$ 9,352.26	\$ 107,180.54	\$ 52,004.92	\$ 100,274.00	\$ 6,906.54	\$ -
Salary & Related	\$ 34,978.75	\$ 3,770.00	\$ 77,145.78	\$ 38,397.03	\$ 76,058.00	\$ 1,087.78	\$ -
Contractual Services	\$ 10,038.16	\$ 5,206.08	\$ 27,094.76	\$ 11,850.52	\$ 21,276.00	\$ 5,818.76	\$ -
General Operating	\$ 806.45	\$ 376.18	\$ 2,940.00	\$ 1,757.37	\$ 2,940.00	\$ -	\$ -
Water Utility	\$ 471,513.88	\$ 383,695.66	\$ 1,138,634.46	\$ 283,424.92	\$ 1,052,282.00	\$ 86,352.46	\$ -
Salary & Related	\$ 221,379.05	\$ 74,138.05	\$ 485,213.49	\$ 189,696.39	\$ 453,214.00	\$ 31,999.49	\$ -
Contractual Services	\$ 88,633.23	\$ 72,269.02	\$ 176,892.80	\$ 15,990.55	\$ 137,197.00	\$ 39,695.80	\$ -
General Operating	\$ 158,099.10	\$ 237,288.59	\$ 468,125.67	\$ 72,737.98	\$ 456,871.00	\$ 11,254.67	\$ -
Capital Outlay	\$ 3,402.50	\$ -	\$ 8,402.50	\$ 5,000.00	\$ 5,000.00	\$ 3,402.50	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 600,373.55	\$ 447,788.85	\$ 1,473,937.33	\$ 425,774.93	\$ 1,373,174.00	\$ 100,763.33	\$ -



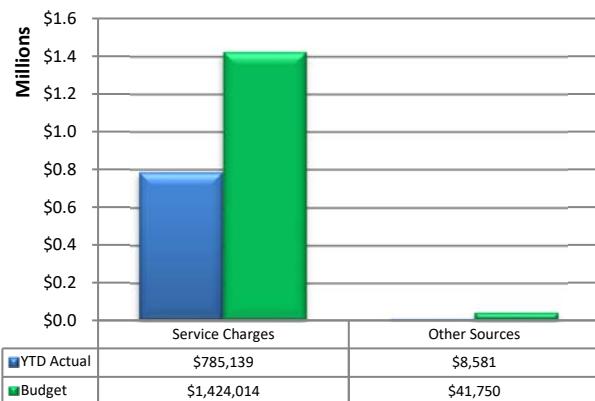
Sewer Operations Fund (651)

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 \$793.7 thousand, which represents 54.15% of budget. The total is up by \$47.3 thousand (6.34%) from the same six-month period in 2020.

**Sewer Fund Revenue
Budget by Source**



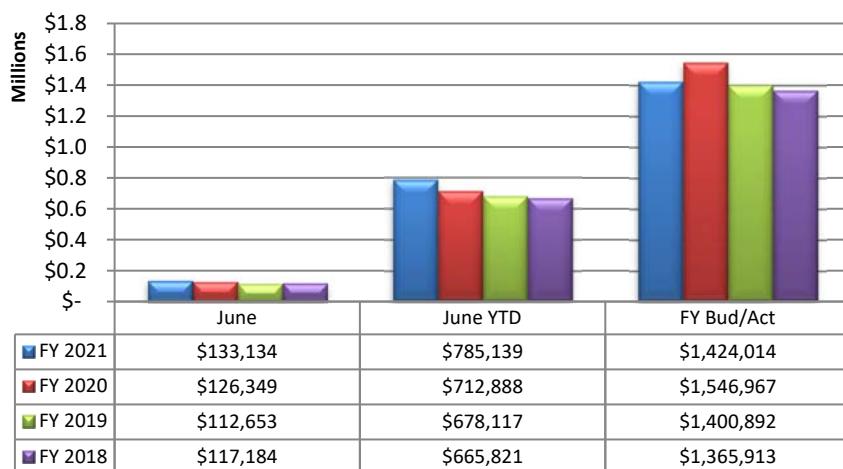
**Sewer Fund Revenue
Budget vs YTD Actual**



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

\$785.1 thousand, or 55.14% of budget. In comparison, collections for the same six-month period in 2020 were \$712.9 thousand, an increase of \$72.3 thousand (10.13%) in 2021 over 2020 collections.

Usage Fee Collections - Sewer Fund

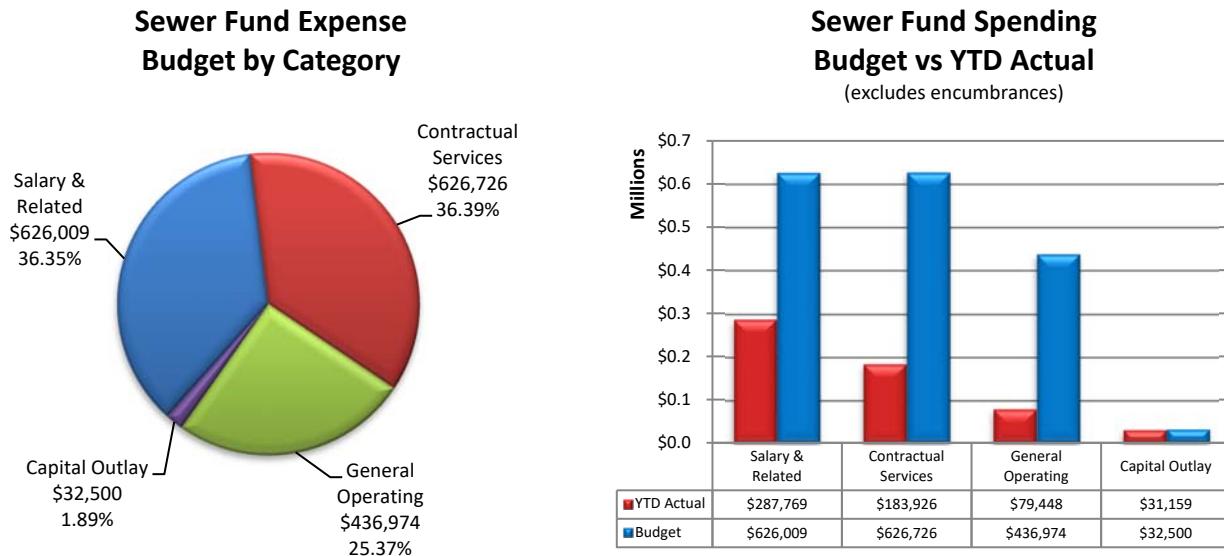


The other revenue category, Other Sources, has a 2021 budget of \$8.6 thousand. These revenues can vary widely and are not material to the total. To date, the city has received \$24.9 thousand (74.38%)

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 about \$1.72 million. Total spending through June 30 was approximately \$582.3 thousand, or 33.81% of budget. Including encumbrances (e.g., purchase orders) of \$516.4 thousand in the total results in total committed spending equal to 63.80% of budget. Compared to the same six-month period in 2020 (and excluding

transfers), the total is up by \$79.4 thousand (15.79%) and is due primarily to increased spending in the Contractual Services and Capital Outlay budget categories, partially offset by decreased spending in the General Operating budget category.



For 2021, the largest expense budget category for the Sewer fund is Contractual services. The 2021 budget in this category is \$626.7 thousand (36.39% of budget) and provides for non-employee personal services. Spending through June 30 is \$183.9 thousand (29.35% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 73.19% 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.

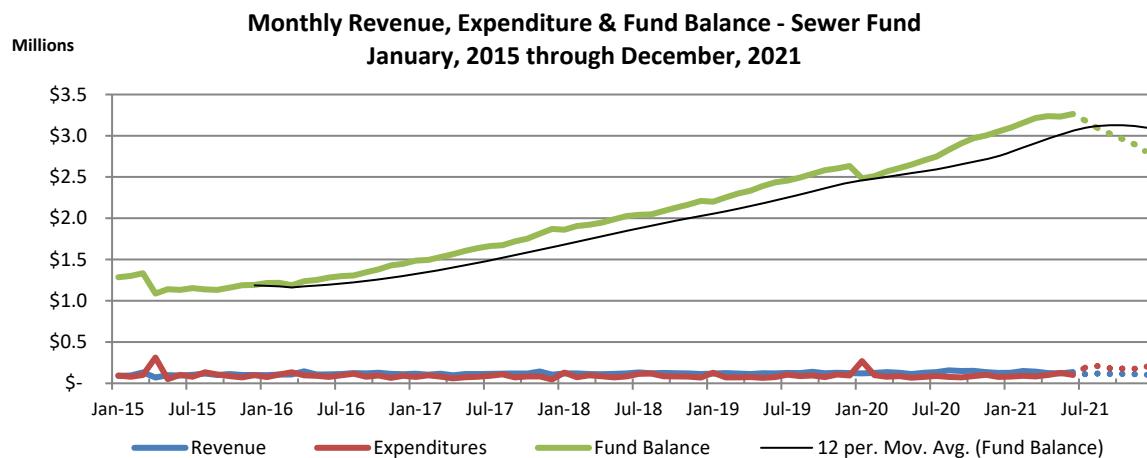
Salaries, wages and other employee-related costs is the next major expense category in the Sewer fund with a budget of \$626.0 thousand, or 36.35% of the total fund budget. Spending through June 30 was \$287.8 thousand, or 45.97% of budget. The positive budget variance (\$25.2 thousand below budget) is primarily the result of an open Utility Field Tech II position, below-budget spending on insurance, and very little spending on conferences, training and related travel due to the COVID-19 pandemic. Spending in this category is up by \$17.5 thousand (6.47%) from the level in 2020.

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 \$437.0 thousand, or 25.37% of the fund budget. Spending through June 30 was \$79.4 thousand, or 18.18% of budget. Including encumbrances (e.g., purchase orders) of \$168.5 thousand in the total results in a spending ratio equal to 56.74% 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 six-month period in 2020, spending in this category is down by \$11.7 thousand (12.83%).

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?).

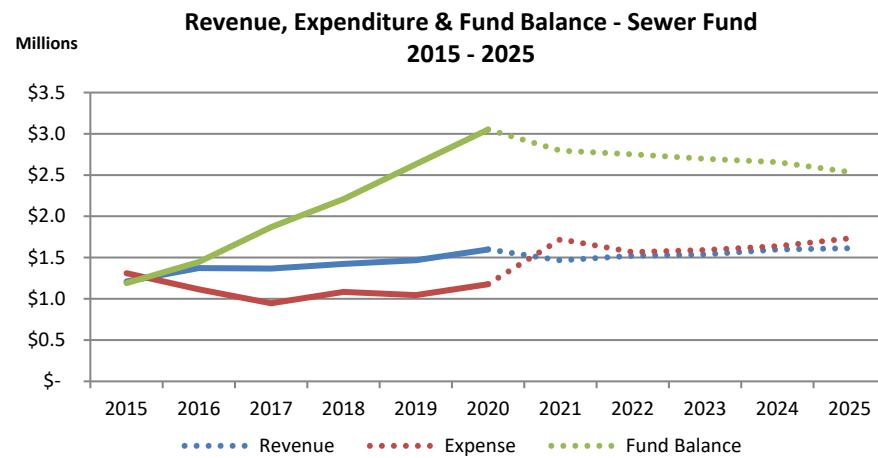


The chart above plots revenue, expenditures and fund balance since January 2015. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed 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 \$2.80 million, which equates to a reserve ratio equal to 162.34% 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 \$2.54 million, or a ratio of 146.32%. This chart has been updated with the approved 2021 budget data through 2025.

CITY OF PATASKALA, OHIO
JUNE 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)
<i>Beginning Fund Balance</i>		\$ 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	785,139	1,424,014	638,875	55.14%	712,888	1,408,063	695,175	50.63%	72,251	10.13%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 785,139	\$ 1,424,014	\$ 638,875	55.14%	\$ 712,888	\$ 1,408,063	\$ 695,175	50.63%	\$ 72,251	10.13%
Fines & Forfeitures											
	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments											
	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources											
	Investment Income	\$ 8,238	\$ 29,250	\$ 21,012	28.16%	\$ 21,514	\$ 26,500	\$ 4,986	81.19%	\$ (13,276)	-61.71%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	343	12,500	12,157	2.75%	11,973	12,500	527	95.78%	(11,630)	-97.13%
	Total Other Sources	\$ 8,581	\$ 41,750	\$ 33,169	20.55%	\$ 33,487	\$ 39,000	\$ 5,513	85.86%	\$ (24,906)	-74.38%
Interfund Transfers											
	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 793,720	\$ 1,465,764	\$ 672,044	54.15%	\$ 746,375	\$ 1,447,063	\$ 700,688	51.58%	\$ 47,345	6.34%
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	\$ 793,720	\$ 1,465,764	\$ 672,044	54.15%	\$ 746,375	\$ 1,447,063	\$ 700,688	51.58%	\$ 47,345	6.34%

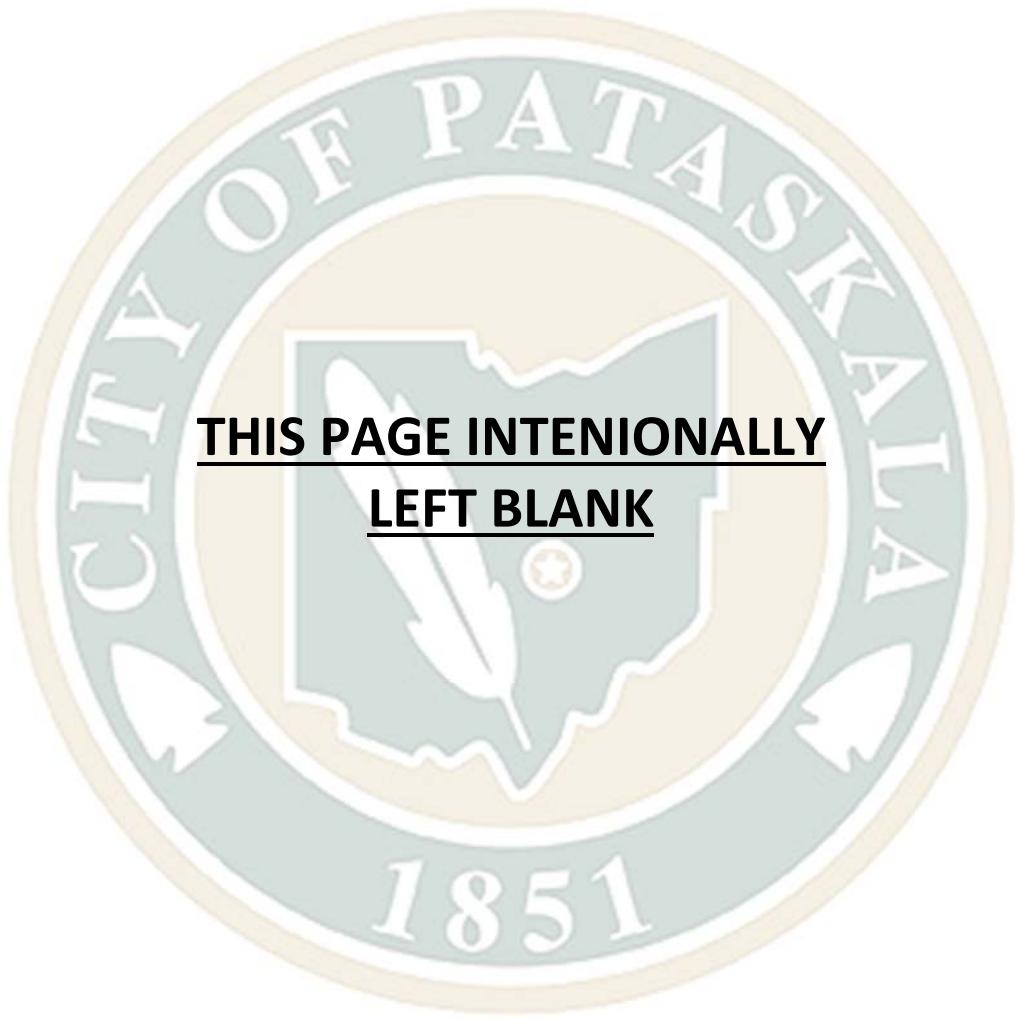
		YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 287,769	\$ 626,009	\$ 338,240	54.03%	\$ 71,818	\$ 266,422	42.56%	\$ 270,290	\$ 17,480	6.47%
	Contractual Services	183,926	626,726	442,800	70.65%	274,788	168,012	26.81%	140,686	43,240	30.73%
	General Operating	79,448	436,974	357,526	81.82%	168,486	189,040	43.26%	91,143	(11,695)	-12.83%
	Capital Outlay	31,159	32,500	1,342	4.13%	1,342	-	0.00%	783	30,376	3879.78%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	175,000	(175,000)	-100.00%
	Grand Total Expenditures	\$ 582,302	\$ 1,722,208	\$ 1,139,907	66.19%	\$ 516,433	\$ 623,474	36.20%	\$ 677,902	\$ (95,600)	-14.10%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (175,000)	\$ 175,000	-100.00%
		-	-	-	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	\$ 582,302	\$ 1,722,208	\$ 1,139,907	66.19%	\$ 516,433	\$ 623,474	36.20%	\$ 502,902	\$ 79,400	15.79%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,263,699	\$ 2,795,836		162.34%		\$ 2,747,266		\$ 2,700,386	\$ 563,313	20.86%

CITY OF PATASKALA, OHIO
2021 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
THROUGH JUNE 30, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 793,720.21	\$ 1,465,764.00	\$ 672,043.79	\$ 1,465,764.00	\$ -
Charges for Service	\$ 785,139.14	\$ 1,424,014.00	\$ 638,874.86	\$ 1,424,014.00	\$ -
Utility	\$ 785,139.14	\$ 1,424,014.00	\$ 638,874.86	\$ 1,424,014.00	\$ -
Miscellaneous Revenue	\$ 8,581.07	\$ 41,750.00	\$ 33,168.93	\$ 41,750.00	\$ -
Investment Income	\$ 8,237.75	\$ 29,250.00	\$ 21,012.25	\$ 29,250.00	\$ -
Other Miscellaneous Revenue	\$ 343.32	\$ 12,500.00	\$ 12,156.68	\$ 12,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 793,720.21	\$ 1,465,764.00	\$ 672,043.79	\$ 1,465,764.00	\$ -

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JUNE 30, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 582,301.51	\$ 516,433.37	\$ 1,722,208.44	\$ 623,473.56	\$ 1,496,348.00	\$ 225,860.44	\$ -
General Government	\$ 63,449.14	\$ 33,146.46	\$ 197,449.86	\$ 100,854.26	\$ 194,118.00	\$ 3,331.86	\$ -
Salary & Related	\$ 36,374.09	\$ 9,779.10	\$ 78,812.04	\$ 32,658.85	\$ 76,618.00	\$ 2,194.04	\$ -
Contractual Services	\$ 27,075.05	\$ 23,027.36	\$ 106,117.82	\$ 56,015.41	\$ 105,000.00	\$ 1,117.82	\$ -
General Operating	\$ -	\$ 340.00	\$ 12,520.00	\$ 12,180.00	\$ 12,500.00	\$ 20.00	\$ -
Court & Legal	\$ 15,078.00	\$ 20,696.50	\$ 50,774.50	\$ 15,000.00	\$ 47,500.00	\$ 3,274.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 15,078.00	\$ 20,696.50	\$ 50,774.50	\$ 15,000.00	\$ 47,500.00	\$ 3,274.50	\$ -
Finance	\$ 46,570.67	\$ 9,802.58	\$ 107,211.58	\$ 50,838.33	\$ 100,274.00	\$ 6,937.58	\$ -
Salary & Related	\$ 34,978.91	\$ 3,801.04	\$ 77,176.82	\$ 38,396.87	\$ 76,058.00	\$ 1,118.82	\$ -
Contractual Services	\$ 11,307.97	\$ 5,625.33	\$ 27,094.76	\$ 10,161.46	\$ 21,276.00	\$ 5,818.76	\$ -
General Operating	\$ 283.79	\$ 376.21	\$ 2,940.00	\$ 2,280.00	\$ 2,940.00	\$ -	\$ -
Sewer Utility	\$ 457,203.70	\$ 452,787.83	\$ 1,366,772.50	\$ 456,780.97	\$ 1,154,456.00	\$ 212,316.50	\$ -
Salary & Related	\$ 216,416.37	\$ 58,237.56	\$ 470,020.18	\$ 195,366.25	\$ 453,214.00	\$ 16,806.18	\$ -
Contractual Services	\$ 130,465.04	\$ 225,438.69	\$ 442,738.51	\$ 86,834.78	\$ 328,850.00	\$ 113,888.51	\$ -
General Operating	\$ 79,163.79	\$ 167,770.08	\$ 421,513.81	\$ 174,579.94	\$ 372,392.00	\$ 49,121.81	\$ -
Capital Outlay	\$ 31,158.50	\$ 1,341.50	\$ 32,500.00	\$ -	\$ -	\$ 32,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 582,301.51	\$ 516,433.37	\$ 1,722,208.44	\$ 623,473.56	\$ 1,496,348.00	\$ 225,860.44	\$ -

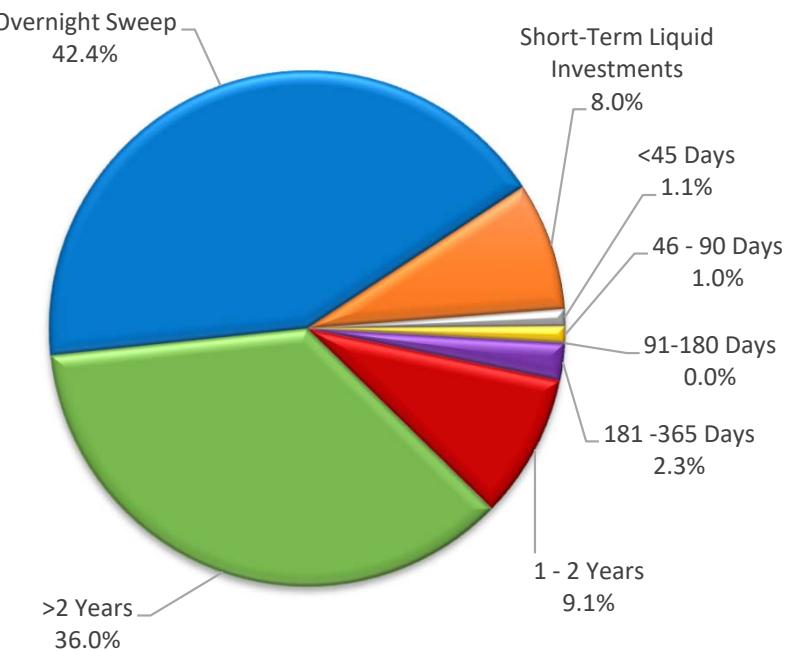


CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF JUNE 30, 2021

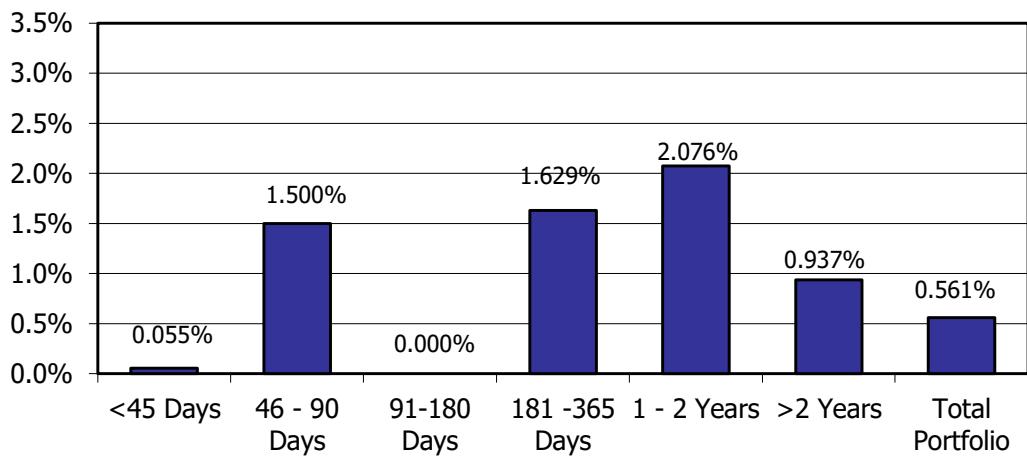
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
Certificates of Deposit				
Bank CD	\$ 9,491,839.49	\$ 9,384,464.98	\$ 107,374.51	1.111%
Non-Bank CD	<u>1,330,472.42</u>	<u>1,286,075.74</u>	<u>44,396.68</u>	<u>2.012%</u>
Total Certificates of Deposit	\$ 10,822,311.91	\$ 10,670,540.72	\$ 151,771.19	1.220%
U.S. Government				
Treasury Bill	-	-	-	0.000%
Treasury Note	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Total US Government	\$ -	\$ -	\$ -	0.000%
Government Sponsored Enterprise (GSE) Securities				
FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
FHLMC	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
FHLB	891,145.50	894,044.50	(2,899.00)	0.000%
FFCB	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Total GSE	\$ 891,145.50	\$ 894,044.50	\$ (2,899.00)	0.000%
Other Investments:				
Park National Bank Sweep	\$ 10,030,937.93	\$ 10,030,937.93	\$ -	0.002%
STAR Ohio	1,647,521.24	1,647,521.24	-	0.080%
Raymond James Money Market	<u>254,643.27</u>	<u>254,643.27</u>	<u>-</u>	<u>0.010%</u>
Total Other	\$ 11,933,102.44	\$ 11,933,102.44	\$ -	0.013%
Total Investment Portfolio	\$ 23,646,559.85	\$ 23,497,687.66	\$ 148,872.19	0.561%
Investments by Institution:				
STAR Ohio	\$ 1,647,521.24	\$ 1,647,521.24	\$ -	-
Park National Bank	10,030,937.93	10,030,937.93	-	-
Raymond James	11,968,100.68	11,819,228.49	148,872.19	-
Total Investment Portfolio	\$ 23,646,559.85	\$ 23,497,687.66	\$ 148,872.19	

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended June 30, 2021

Investment Maturity Composition



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



RAYMOND JAMES®

City of Pataskala Account Summary

Brokerage

Closing Value \$11,968,100.68

Account No. [REDACTED]

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

[QR code]

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

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

Account Purpose

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

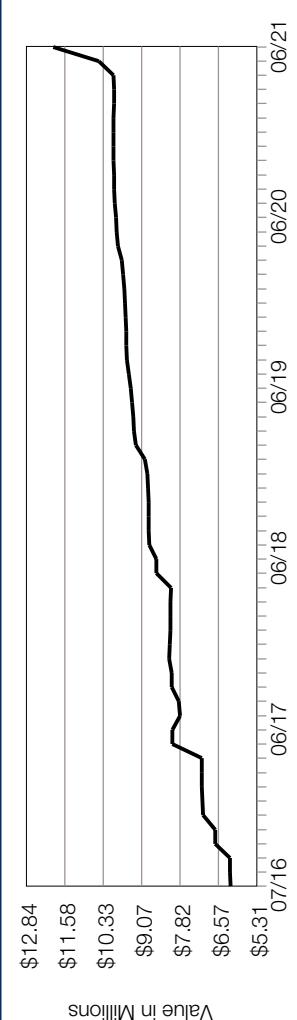
Activity

	This Statement	Year to Date
Beginning Balance	\$ 10,487,766.95	\$ 9,997,859.93
Deposits	\$ 1,505,000.00	\$ 1,990,175.80
Income	\$ 9,501.89	\$ 68,154.03
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ (34,168.16)	\$ (88,089.08)
Ending Balance	\$ 11,968,100.68	\$ 11,968,100.68

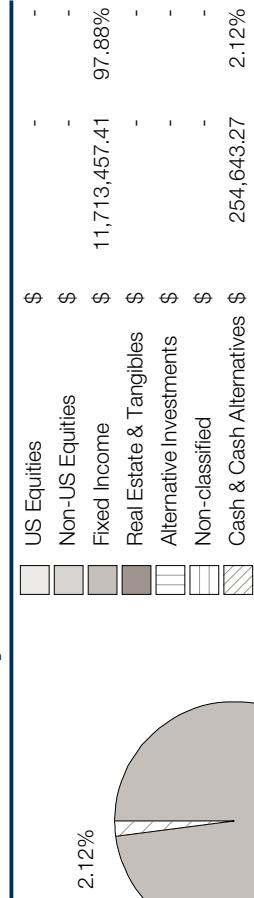
Dollar-Weighted Performance
See Understanding Your Statement for important information about these calculations.

Performance Inception	This Quarter	YTD	2020	2019	Annualized Since 08/23/2013
08/23/13	0.03%	(0.20)%	3.76%	5.22%	2.01%

Value Over Time



Asset Allocation Analysis



97.88%



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio

City of Pataskala Account No.

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		\$245,000.24	0.01%	\$25.46
JPMorgan Chase Bank NA		\$9,643.03		
US Bank National Association				
Raymond James Bank Deposit Program Total		\$254,643.27		\$25.46

Your bank priority state: OH

Participating banks recently added: BankUnited 04/15/2021

Participating banks you declined: West Bank, Truist Bank, The Bryn Mawr Trust Company, BBVA USA, Goldman Sachs Bank USA, Raymond James Bank, First Mid Bank and Trust NA, Citibank NA, The Bank

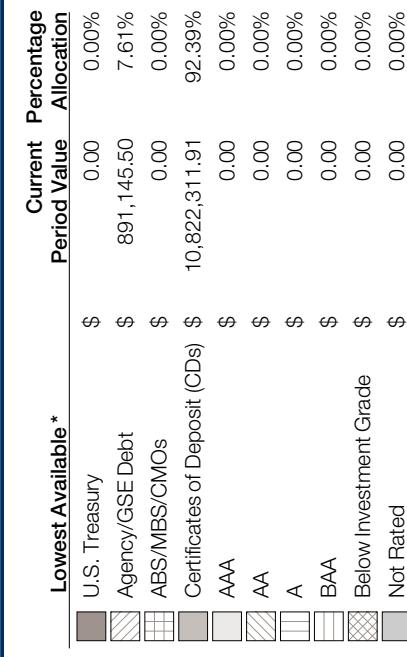
Please see the Raymond James Bank Deposit Program on the Understanding Your Statement page.

- Estimated Income Yield for RJBDD was calculated as of 06/28/2021.

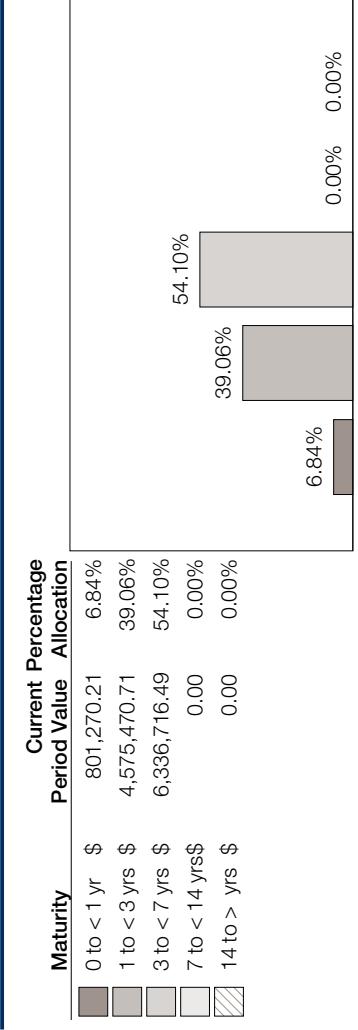
64
Cash & Cash Alternatives Total

Fixed Income ^{*}

Credit Quality Analysis



Maturity Analysis



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



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Government Sponsored Enterprise Securities (GSE)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/Gain or (Loss)	Adjusted Cost/Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE .6500% DUE 01/28/2026 Callable 07/28/2021 @ 100.000 (3130AKRN8)	\$245,000.00	\$1,592.50	05/26/2021	\$99.120	\$242,844.00	\$672.39	\$244,044.50 \$(1,200.50)	A \$244,044.50 \$(1,200.50)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN .6000% DUE 05/27/2026 Callable 08/27/2021 @ 100.000 (3130AML42)	\$250,000.00	\$1,500.00	05/26/2021	\$99.919	\$249,797.50	\$137.50	\$250,000.00 \$(202.50)	A \$250,000.00 \$(202.50)
- Step Schedule: 1.200% on May 27, 2023								
65 Debit Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
FEDERAL HOME LOAN BANKS DEBENTURE 1.0500% DUE 06/16/2026 Callable 09/16/2021 @ 100.000 (3130AMPQ9)	\$400,000.00	\$4,200.00	05/26/2021	\$99.626	\$398,504.00	\$168.33	\$400,000.00 \$(1,496.00)	A \$400,000.00 \$(1,496.00)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
Government Sponsored Enterprise Securities (GSE) Total	\$895,000.00	\$7,292.50			\$891,145.50	\$973.22	\$894,044.50 \$(2,899.00)	A \$894,044.50 \$(2,899.00)

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



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	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	\$102.113	\$148,063.85	\$756.98	\$145,000.00 \$3,063.85	\$145,000.00 \$3,063.85 A
AMERANT BANK, NA 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	\$102.491	\$133,238.30	\$65.89	\$130,000.00 \$3,238.30	\$130,000.00 \$3,238.30 A
AMERICAN EXPRESS NATIONAL BANK FDIC # 6627471 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	\$104.200	\$255,290.00	\$873.94	\$245,000.00 \$10,290.00	\$245,000.00 \$10,290.00 A
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT 66QTRLY CALLABLE BEGINNING 07/29/21 .5500% DUE 07/29/2024 Callable 07/29/2021 @ 100.000 (05600XAN0) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	08/03/2020	\$100.039	\$245,095.55	\$228.89	\$244,999.76 \$95.79	\$244,999.76 \$95.79 A
BANK HAPOALIM BM NEW YORK, NY FDIC # 33686 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 08/21/2023 (06251ACG3), Ratings Information: Not Rated	\$50,000.00	\$150.00	08/19/2020	\$100.134	\$50,067.00	\$53.01	\$50,000.00 \$67.00	\$50,000.00 \$67.00 A



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
BANK OF BOTETOURT BUCHANANVA 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	\$103.269	\$253,009.05	\$130.89	\$245,000.00 \$8,009.05	\$245,000.00 \$8,009.05 A
THE BANK OF PRINCETON PRINCETON, NJ FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY 5.000% DUE 12/31/2024 (064520BG3) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/26/2020	\$100.395	\$245,967.75		\$245,000.00 \$967.75	\$245,000.00 \$967.75 A
- BANKUNITED, NA MIAMI - LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/14/21 .9500% DUE 04/14/2026 Callable 07/14/2021 @ 100.000 (066519QV4) Ratings Information: Not Rated	\$245,000.00	\$2,327.50	04/12/2021	\$100.112	\$245,274.40	\$102.03	\$245,000.00 \$274.40	\$245,000.00 \$274.40 A
- 67 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	\$104.463	\$255,934.35	\$2,029.81	\$245,000.00 \$10,934.35	\$245,000.00 \$10,934.35 A
BRIDGEWATER BK FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY 5.5000% DUE 12/08/2025 (108822MB4) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	05/26/2021	\$99.588	\$243,990.60	\$81.22	\$245,000.00 (\$1,009.40)	\$245,000.00 (\$1,009.40) A
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	\$100.690	\$246,690.50		\$243,769.12 \$2,921.38	\$243,769.12 \$2,921.38 A



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)	\$50,000.00	\$1,400.00	03/07/2019	\$106.782	\$53,391.00	\$57.53	\$50,000.00 \$3,391.00	\$50,000.00 \$3,391.00 A
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26)	\$38,000.00	\$1,235.00	03/20/2020	\$108.783	\$41,337.54	\$60.66	\$40,905.57 \$431.97	\$40,060.70 \$1,276.84
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3500% DUE 11/09/2022 (17312QV48)	\$21,000.00	\$703.50	03/20/2020	\$104.379	\$21,919.59	\$100.22	\$22,085.87 \$(-166.28)	\$21,566.30 \$355.29
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36)	\$100,000.00	\$3,400.00	03/19/2020	\$107.870	\$107,870.00	\$1,602.19	\$106,082.70 \$1,787.30	\$104,088.73 \$3,781.27
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/04/21 .3500% DUE 09/04/2024 Callable 07/04/2021 @ 100.000 (20056QTY9)	\$100,000.00	\$350.00	08/25/2020	\$100.028	\$100,028.00	\$24.93	\$100,000.00 \$28.00	\$100,000.00 \$28.00 A
COMPASS BK FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1000% DUE 08/28/2023 (20451PCZ7)	\$59,000.00	\$1,829.00	03/20/2020	\$106.187	\$62,650.33	\$611.34	\$62,415.11 \$235.22	\$61,171.09 \$1,479.24



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
DISCOVER BANK FDIC # 56449 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .2.6500% DUE 01/31/2028 (254673LZ7) Ratings Information: Not Rated	\$250,000.00	\$6,625.00	02/12/2018	\$103,925	\$259,812.50	\$2,722.60	\$249,858.00 \$9,954.50	\$249,858.00 \$9,954.50 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	\$102,465	\$251,039.25	\$265.81	\$247,048.10 \$3,991.15	\$246,177.06 \$4,862.115
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	\$102,294	\$250,620.30	\$302.72	\$245,000.00 \$5,620.30	\$245,000.00 \$5,620.30 A
- CERTIFICATE OF DEPOSIT 69 MONTHLY .5500% DUE 05/21/2026 (307811CQ0) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	05/26/2021	\$98,493	\$241,307.85	\$47.99	\$245,000.00 \$3,692.15	\$245,000.00 \$3,692.15 A
EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7) Ratings Information: Not Rated	\$245,000.00	\$500.00	05/18/2021	\$98,420	\$98,420.00	\$12.33	\$100,000.00 \$(1,580.00)	\$100,000.00 \$(1,580.00) A
FARMERS & MARCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0) Ratings Information: Not Rated	\$100,000.00	\$1,225.00	06/07/2021	\$98,288	\$240,805.60	\$63.77	\$245,000.00 \$4,194.40	\$245,000.00 \$4,194.40 A



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIRST BK HIGHLAND PARK FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8)	\$33,000.00	\$726.00	09/14/2017	\$102.284	\$33,753.72	\$294.38	\$33,064.42 \$689.30	\$33,015.02 \$738.70
Ratings Information: Not Rated								
FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 06/30/21 .4000% DUE 09/30/2025 Callable 06/30/2021 @ 100.000 - (319461DB2)	\$245,000.00	\$980.00	09/23/2020	\$99.301	\$243,287.45		\$245,000.00 \$(1,712.55)	\$245,000.00 \$(1,712.55)
Ratings Information: Not Rated								
1ST FNCL BANK USA, DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RRNC7) Ratings Information: Not Rated - 70	\$100,000.00	\$600.00	05/11/2020	\$100.860	\$100,860.00	\$47.67	\$100,000.00 \$860.00	\$100,000.00 \$860.00
Ratings Information: Not Rated								
FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/25/21 .3500% DUE 09/25/2024 Callable 07/25/2021 @ 100.000 (32110YQR9)	\$245,000.00	\$857.50	09/23/2020	\$100.010	\$245,024.50	\$11.75	\$245,000.00 \$24.50	\$245,000.00 \$24.50
Ratings Information: Not Rated								
FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/15/21 .6500% DUE 07/15/2025 Callable 07/15/2021 @ 100.000 (335857CB2)	\$100,000.00	\$650.00	06/29/2020	\$100.025	\$100,025.00	\$26.71	\$100,000.00 \$25.00	\$100,000.00 \$25.00
Ratings Information: Not Rated								



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
1ST SOURCE BANK FDIC # 9087 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3500% DUE 06/03/2024 (33646CLZ5)	\$245,000.00	\$3,307.50	04/01/2020	\$103,050	\$252,472.50	\$797.42	\$245,000.00 \$7,472.50	\$245,000.00 A \$7,472.50
FLAGSTAR BANK, FSB TROY, MI FDIC # 32541 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .8000% DUE 05/29/2025 (33847E31.9)	\$245,000.00	\$1,960.00	05/26/2020	\$101,364	\$248,341.80	\$171.84	\$245,000.00 \$3,341.80	\$245,000.00 A \$3,341.80
- GOLDMAN SACHS BANK USA FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.4000% DUE 11/22/2022 (38148PTET)	\$250,000.00	\$6,000.00	02/12/2018	\$103,157	\$257,892.50	\$641.10	\$248,220.00 \$9,672.50	\$248,220.00 A \$9,672.50
JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/29/21 .8000% DUE 05/29/2025 Callable 07/29/2021 @ 100.000 (48040PGX7)	\$245,000.00	\$1,960.00	05/27/2020	\$100,061	\$245,149.45	\$5.37	\$245,000.00 \$149.45	\$245,000.00 A \$149.45
Ratings Information: Not Rated								
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 10/31/21 .5500% DUE 10/30/2025 Callable 10/31/2021 @ 100.000 (48128UPT0)	\$155,000.00	\$852.50	10/28/2020	\$99,784	\$154,665.20	\$142.47	\$155,000.00 (\$334.80)	\$155,000.00 A (\$334.80)
Ratings Information: Not Rated								



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 12/15/21 .4000% DUE 12/15/2025 Callable 12/15/2021 @ 100.000 (48128UTN9)	\$95,000.00	\$380.00	12/11/2020	\$99.890	\$94,895.50	\$15.62	\$95,000.00 \$(104.50)	\$95,000.00 \$(104.50) A
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF - DEPOSIT MONTHLY - 1.6500% DUE 12/20/2022 - (51210SQX8)	\$90,000.00	\$1,485.00	12/19/2019	\$102.197	\$91,977.30	\$40.68	\$90,000.00 \$1,977.30	\$90,000.00 \$1,977.30 A
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 - (51210SSC2)	\$155,000.00	\$1,860.00	03/26/2020	\$101.343	\$157,081.65		\$155,000.00 \$2,081.65	\$155,000.00 \$2,081.65 A
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 - (538036GST)	\$130,000.00	\$2,340.00	11/25/2019	\$103.696	\$134,804.80	\$185.92	\$130,000.00 \$4,804.80	\$130,000.00 \$4,804.80 A
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 - (538036KC7)	\$115,000.00	\$1,897.50	02/27/2020	\$103.652	\$119,199.80	\$150.76	\$115,000.00 \$4,199.80	\$115,000.00 \$4,199.80 A

Ratings Information: Not Rated



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
LUANA SAVINGS BANK LUANA, IA FDIC # 253 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 09/18/2023 (549104JP3) Ratings Information: Not Rated	\$245,000.00	\$3,920.00	09/16/2019	\$103,004	\$252,359.80	\$1,116.93	\$245,000.00 \$7,359.80	\$245,000.00 \$7,359.80
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	\$100.782	\$231,798.60	\$8.19	\$230,000.00 \$1,798.60	\$230,000.00 \$1,798.60
MARLIN BUSINESS BANK FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/04/21 .4000% DUE 09/04/2024 Callable 07/04/2021 @ 100.000 (57116AU6) Ratings Information: Not Rated	\$85,000.00	\$340.00	08/24/2020	\$100.033	\$85,028.05	\$24.22	\$85,000.00 \$28.05	\$85,000.00 \$28.05
MARLIN BUSINESS BANK FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/04/21 .4500% DUE 09/04/2025 Callable 07/04/2021 @ 100.000 (57116AU7) Ratings Information: Not Rated	\$90,000.00	\$405.00	09/02/2020	\$99.642	\$89,677.80	\$28.85	\$90,000.00 \$(322.20)	\$90,000.00 \$(322.20)
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	\$101.784	\$249,370.80	\$55.04	\$245,000.00 \$4,370.80	\$245,000.00 \$4,370.80



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MERIDIAN BANK DEVON, PA FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/21/21 .6500% DUE 05/21/2026 Callable 08/21/2021 @ 100.000 (58958PJA3)	\$200,000.00	\$1,300.00	05/19/2021	\$99.140	\$198,280.00	\$32.05	\$200,000.00 (\$1,720.00)	\$200,000.00 (\$1,720.00) A
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL - 3.0500% DUE 02/14/2024 74 (61690UEH9)	\$20,000.00	\$610.00	03/20/2020	\$107.242	\$21,448.40	\$227.29	\$21,178.31 \$270.09	\$20,801.61 \$646.79
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 10/31/2024 (61690UJMT4)	\$25,000.00	\$487.50	03/20/2020	\$105.271	\$26,317.75	\$81.47	\$25,295.00 \$1,022.75	\$25,215.96 \$1,101.79
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 74 (61690UTM2)	\$23,000.00	\$402.50	03/20/2020	\$102.549	\$23,586.27	\$151.08	\$23,122.02 \$464.25	\$23,069.11 \$517.16
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 03/07/2022 (61690UUU2)	\$59,000.00	\$944.00	03/20/2020	\$101.069	\$59,630.71	\$302.60	\$59,227.55 \$403.16	\$59,080.73 \$549.98



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	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)	\$120,000.00	\$1,860.00	04/06/2020	\$104.203	\$125,043.60	\$417.86	\$120,000.00 \$5,043.60	\$120,000.00 \$5,043.60 A
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4)	\$100,000.00	\$1,850.00	03/19/2020	\$102.543	\$102,543.00	\$907.26	\$101,052.60 \$1,490.40	\$100,576.23 \$1,966.77
- Ratings Information: Not Rated								
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.7500% DUE 05/02/2024 (61760AZR3)	\$145,000.00	\$3,987.50	03/24/2020	\$106.949	\$155,076.05	\$644.55	\$152,216.69 \$2,859.36	\$150,041.99 \$5,034.06 A
- Ratings Information: Not Rated								
NEW YORK COMMUNITY BANK WESTBURY, NY FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3500% DUE 06/03/2024 (649447JP2)	\$125,000.00	\$437.50	06/01/2021	\$100.132	\$125,165.00	\$32.36	\$125,000.00 \$165.00	\$125,000.00 \$165.00 A
- Ratings Information: Not Rated								
NEW YORK COMMUNITY BANK WESTBURY, NY FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .7000% DUE 07/01/2026 (649447UZ0)	\$90,000.00	\$630.00	06/22/2021	\$99.143	\$89,228.70		\$90,000.00 \$(\$71.30)	\$90,000.00 \$(\$71.30) A
Ratings Information: Not Rated								

- 75 -



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)	\$85,000.00	\$212.50	08/25/2020	\$100.024	\$85,020.40	\$1.16	\$85,000.00 \$20.40	\$85,000.00 \$20.40
Ratings Information: Not Rated								
PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/07/21 .5500% DUE 08/07/2025 Callable 07/07/2021 @ 100.000 (70147ADX9)	\$100,000.00	\$550.00	08/17/2020	\$100.051	\$100,051.00	\$34.66	\$99,999.90 \$51.10	\$99,999.90 \$51.10
- Ratings Information: Not Rated								
76 PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/29/21 .5000% DUE 10/29/2025 Callable 07/29/2021 @ 100.000 (70320KAS0)	\$100,000.00	\$500.00	10/21/2020	\$99.577	\$99,577.00	\$1.37	\$100,000.00 (\$423.00)	\$100,000.00 (\$423.00)
Ratings Information: Not Rated								
PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)	\$245,000.00	\$1,225.00	07/14/2020	\$100.075	\$245,183.75	\$43.63	\$245,000.00 \$183.75	\$245,000.00 \$183.75
Ratings Information: Not Rated								
PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74267GVM6)	\$245,000.00	\$3,675.00	08/26/2016	\$100.236	\$245,578.20	\$1,228.35	\$245,000.00 \$578.20	\$245,000.00 \$578.20
Ratings Information: Not Rated								



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
RAYMOND JAMES BANK, NA ST PETERSBURG, FL FDIC # 33893 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/23/2024 (75472RAE1)	\$245,000.00	\$4,900.00	08/20/2019	\$105.218	\$257,784.10	\$1,704.93	\$245,000.00 \$12,784.10	\$245,000.00 A \$12,784.10
SPRING BANK FDIC # 588668 CERTIFICATE OF DEPOSIT MONTHLY 5.000% DUE 03/25/2026 (849430BP7)	\$245,000.00	\$1,225.00	06/08/2021	\$98.767	\$241,979.15	\$16.78	\$245,000.00 \$3,020.85	\$245,000.00 A \$3,020.85
Ratings Information: Not Rated								
- STERLING BANK FDIC # 57813 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6500% DUE 09/18/2023 (85916VDN2)	\$245,000.00	\$4,042.50	09/16/2019	\$103.114	\$252,629.30	\$1,151.84	\$245,000.00 \$7,629.30	\$245,000.00 A \$7,629.30
Ratings Information: Not Rated								
TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3)	\$145,000.00	\$435.00	08/05/2020	\$100.202	\$145,292.90	\$170.42	\$145,000.00 \$292.90	\$145,000.00 A \$292.90
Ratings Information: Not Rated								
- TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/08/21 .7000% DUE 06/07/2024 Callable 07/08/2021 @ 100.000 (88241THM5)	\$245,000.00	\$1,715.00	05/28/2020	\$100.068	\$245,166.60	\$103.37	\$245,000.00 \$166.60	\$245,000.00 A \$166.60
Ratings Information: Not Rated								



RAYMOND JAMES®

May 28 to June 30, 2021

Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
UBS BANK USA SALT LAKE CITY, UT FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)	\$245,000.00	\$7,717.50	05/25/2018	\$105,624	\$258,778.80		\$245,000.00 \$13,778.80	\$245,000.00 \$13,778.80 A
UNITY BANK CLINTON, NJ FDIC # 33503 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 4.000% DUE 12/18/2025 (91330ACR6)	\$115,000.00		\$460.00 12/15/2020	\$98.875	\$113,706.25	\$15.12	\$115,000.00 \$(1,293.75)	\$115,000.00 \$(1,293.75)
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)	\$155,000.00		\$4,262.50 05/01/2019	\$106.939	\$165,755.45	\$315.31	\$155,000.00 \$10,755.45	\$155,000.00 \$10,755.45 A
Certificates of Deposit (CDs) Total	\$10,648,000.00			\$135,925.00	\$10,822,311.91	\$22,088.13	\$10,670,540.72 \$151,771.19	\$10,661,711.31 \$160,600.60
Fixed Income Total				\$143,217.50		\$11,713,457.41	\$23,061.35	
Portfolio Total	\$11,968,100.68							
Accrued Interest Total	\$23,061.35							
Portfolio Total with Accrued Interest	\$11,991,162.03							

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

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

Portfolio Total **\$11,968,100.68**

Accrued Interest Total **\$23,061.35**

Portfolio Total with Accrued Interest **\$11,991,162.03**

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RAYMOND JAMES®

May 28 to June 30, 2021

Your Activity

City of Pataskala Account No.

Activity Summary

Deposits			
Type	This Statement	Year to Date	
Deposits	\$1,505,000.00	\$1,990,175.80	
Total Deposits	\$1,505,000.00	\$1,990,175.80	
Income		Year to Date	
Type	This Statement	Year to Date	
Dividends - Taxable	\$0.01	\$0.02	
Interest - Taxable	\$9,500.55	\$68,150.33	
Interest at RJ Bank Deposit Program	\$1.33	\$3.68	
Total Income	\$9,501.89	\$68,154.03	

Activity Detail

Purchases			
Type	This Statement		
Purchases		\$1(1,595,000.00)	\$1(2,634,570.91)
Reinvests		\$0.00	\$0(0.01)
Total Purchases		\$1(1,595,000.00)	\$1(2,634,570.92)
Sales / Redemptions			
Type	This Statement	Year to Date	
Redemptions		\$335,000.00	\$885,000.00
Sales		\$0.00	\$552.77
Total Sales/Redemptions		\$335,000.00	\$825,552.77

Date	Activity Category	Activity Type	Description (Symbol or CLSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
06/01/2021	Income	Interest - Taxable	THE BANK OF PRINCETON PRINCETON, NJ FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)			\$100.68	\$141.38	
06/01/2021	Income	Interest - Taxable	FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 06/30/21 .4000% DUE 09/30/2025 Callable 06/30/2021 @ 100.000 (319461DB2)			\$80.55	\$242.06	Paid on 245,000
06/01/2021	Income	Interest - Taxable	JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/29/21 .8000% DUE 05/29/2025 Callable 07/29/2021 @ 100.000 (48040PGX7)			\$161.09	\$483.70	Paid on 245,000

79



RAYMOND JAMES®

May 28 to June 30, 2021

Your Activity (continued)

City of Pataskala Account No.

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
06/01/2021	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 586865 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KCT)		\$161.16	\$644.86	Paid on 115,000	
06/01/2021	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)		\$152.88	\$797.74	Paid on 155,000	
06/01/2021	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 586865 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)		\$198.74	\$996.48	Paid on 130,000	
06/01/2021	Income	Interest - Taxable	FLAGSTAR BANK, FSB TROY, MI FDIC # 32841 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .8000% DUE 05/29/2025 (33847E3L9)		\$971.94	\$1,968.42	Paid on 245,000	
- 06/01/2021	Income	Interest - Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNCT7)		\$50.96	\$2,019.38	Paid on 100,000	
06/01/2021	Income	Interest - Taxable	PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/29/21 .5000% DUE 10/29/2025 Callable 07/29/2021 @ 100.000 (70320KAS0)		\$41.10	\$2,060.48	Paid on 100,000	
06/01/2021	Income	Interest - Taxable	UBS BANK USA SALT LAKE CITY, UT FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)		\$634.31	\$2,694.79	Paid on 245,000	
06/01/2021	Income	Dividend - Taxable	FIMM TREASURY ONLY PORTFOLIO MONEY MARKET INST CLASS M/M (FRSX)		\$0.01	\$2,694.80	ON 0.0000 L3	
06/03/2021	Purchase		NEW YORK COMMUNITY BANK WESTBURY, NY FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3500% DUE 06/03/2024 (649447UP2)	125,000,000	\$100,000	\$125,000.00	\$122,305.20	
06/03/2021	Deposit	Deposit	Cash		\$399,750.00	\$277,444.80	WIRE FR CITY OF PATASKALA 562199	
06/03/2021	Deposit	Deposit	Cash		\$215,250.00	\$492,694.80	WIRE FR CITY OF PATASKALA 562201	



RAYMOND JAMES®

May 28 to June 30, 2021

Your Activity (continued)

City of Pataskala Account No.

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
06/03/2021	Income	Interest - Taxable	WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)		\$362.02	\$493,056.82	Paid on 155,000	
06/04/2021	Income	Interest - Taxable	COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/04/21 .3500% DUE 09/04/2024 Callable 07/04/2021 @ 100.000 (20056QTY9)		\$29.73	\$493,086.55	Paid on 100,000	
06/04/2021	Income	Interest - Taxable	MARLIN BUSINESS BANK FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/04/21 .4500% DUE 09/04/2025 Callable 07/04/2021 @ 100.000 (57116AUU3)		\$34.40	\$493,120.95	Paid on 90,000	
06/04/2021	Income	Interest - Taxable	MARLIN BUSINESS BANK FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/04/21 .4000% DUE 09/04/2024 Callable 07/04/2021 @ 100.000 (57116AUU6)		\$28.88	\$493,149.83	Paid on 85,000	
06/07/2021	Income	Interest - Taxable	EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)		\$343.34	\$493,493.17	Paid on 245,000	
06/07/2021	Income	Interest - Taxable	PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/07/21 .5500% DUE 08/07/2025 Callable 07/07/2021 @ 100.000 (70147ADX9)		\$46.71	\$493,539.88	Paid on 100,000	
06/08/2021	Purchase		BRIDGEWATER BK FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)	245,000.000	\$100,000	\$(245,000.00)	\$248,539.88	
06/08/2021	Income	Interest - Taxable	ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)		\$426.57	\$248,966.45	Paid on 245,000	



RAYMOND JAMES®

May 28 to June 30, 2021

Your Activity (continued)

City of Pataskala Account No.

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
06/08/2021	Income	Interest - Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/08/21 .7000% DUE 06/07/2024 Callable 07/08/2021 @ 100.000 (88241THM5)		\$145.66	\$249,112.11	Paid on 245,000	
06/11/2021	Purchase	Purchase	FIRST BANK FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)	245,000.000	\$100.000	\$(245,000.00)	\$4,112.11	
06/14/2021	Income	Interest - Taxable	BANKUNITED, NA MIAMILAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/14/21 .9500% DUE 04/14/2026 Callable 07/14/2021 @ 100.000 (066519QV4)		\$197.68	\$4,309.79	Paid on 245,000	
06/15/2021	Income	Interest - Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)		\$270.51	\$4,580.30	Paid on 245,000	
06/15/2021	Income	Interest - Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)		\$118.90	\$4,699.20	Paid on 50,000	
06/15/2021	Income	Interest - Taxable	FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/15/21 .6500% DUE 07/15/2025 Callable 07/15/2021 @ 100.000 (335857CB2)		\$55.21	\$4,754.41	Paid on 100,000	
06/15/2021	Income	Interest - Taxable	JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 12/15/21 .4000% DUE 12/15/2025 Callable 12/15/2021 @ 100.000 (48128UTN9)		\$189.48	\$4,943.89	Paid on 95,000	
06/16/2021	Purchase	Purchase	FEDERAL HOME LOAN BANKS DEBENTURE 1.0500% DUE 06/16/2026 Callable 09/16/2021 @ 100.000 (3130AMPQ9)	400,000.000	\$100.000	\$(400,000.00)	\$(395,056.11)	
06/16/2021	Deposit	Deposit	Cash			\$419,250.00	\$24,193.89	WIRE FR CITY OF PATASKALA 566226
06/16/2021	Deposit	Deposit	Cash			\$225,750.00	\$249,943.89	WIRE FR CITY OF PATASKALA 566227



RAYMOND JAMES®

May 28 to June 30, 2021

Your Activity (continued)

City of Pataskala Account No.

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
06/16/2021	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$0.87	\$249,944.76	
06/17/2021	Purchase	Purchase	EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7)	245,000,000	\$100,000	\$(245,000.00)	\$4,944.76	
06/17/2021	Sale/Redemption	Redemption	WELLS FARGO BK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3)	(90,000.000)	\$1.000	\$90,000.00	\$94,944.76	06/17/21 BOND MATURES @ 100% 1.75% 06/17/21
06/17/2021	Income	Interest - Taxable	WELLS FARGO BK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3)			\$133.77	\$95,078.53	Paid on 90,000
06/17/2021	Income	Interest - Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			\$104.04	\$95,182.57	Paid on 245,000
06/18/2021	Income	Interest - Taxable	UNITY BANK CLINTON, NJ FDIC # 33503 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .4000% DUE 12/18/2025 (91330ACR6)			\$229.37	\$95,411.94	Paid on 115,000
06/21/2021	Income	Interest - Taxable	AMERANT BANK, NA FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)			\$204.26	\$95,616.20	Paid on 130,000
06/21/2021	Income	Interest - Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0)			\$42.47	\$95,658.67	Paid on 100,000
06/21/2021	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)			\$126.12	\$95,784.79	Paid on 90,000
06/21/2021	Income	Interest - Taxable	MERIDIAN BANK DEVON, PA FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/21/21 6500% DUE 05/21/2026 Callable 08/21/2021 @ 100.000 (58958PJA3)			\$110.41	\$95,895.20	Paid on 200,000
06/25/2021	Deposit	Deposit	Cash			\$85,750.00	\$181,645.20	WIRE FR PATASKALA 568914



RAYMOND JAMES®

May 28 to June 30, 2021

Your Activity (continued)

City of Pataskala Account No.

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
06/25/2021	Purchase	Purchase	SPRING BANK FDIC # 586668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7)	245,000.000	\$100.000	\$245,000.00	\$63,354.80	
06/25/2021	Deposit	Deposit	Cash			\$159,1250.00	\$95,895.20	WIRE FR PATASKALA 568940
06/25/2021	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program		\$0.20		\$95,895.40	
06/25/2021	Income	Interest - Taxable	FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/25/21 .3500% DUE 09/25/2024 Callable 07/25/2021 @ 100.000 (32110YQR9)		\$72.83		\$95,968.23	Paid on 245,000
- 84 -	Interest - Taxable		PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)		\$18.05		\$95,986.28	Paid on 85,000
06/28/2021	Income	Interest - Taxable	MALAGA BANK FSB FDIC # 322282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)		\$126.97		\$96,113.25	Paid on 230,000
06/28/2021	Income	Interest - Taxable	MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)		\$426.57		\$96,539.82	Paid on 245,000
06/29/2021	Sale/Redemption	Redemption	SYNCHRONY BANK FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMY1)	(245,000.000)	\$1.000	\$245,000.00	\$341,539.82	06/29/21 BOND MATURES @ 100% 1.55% 06/29/21
06/29/2021	Income	Interest - Taxable	SYNCHRONY BANK FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMY1)			\$1,893.55	\$343,433.37	Paid on 245,000
06/29/2021	Income	Interest - Taxable	PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/29/21 .5000% DUE 10/29/2025 Callable 07/29/2021 @ 100.000 (70320KAS0)		\$42.47		\$343,475.84	Paid on 100,000



RAYMOND JAMES®

May 28 to June 30, 2021

Your Activity (continued)

City of Pataskala Account No.

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
06/29/2021	Income	Interest - Taxable	JONESBORO ST BANK FDIC # 93325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/29/21 .8000% DUE 05/29/2025 Callable 07/29/2021 @ 100.000 (48040PGXT7)		\$166.47	\$343,642.31	Paid on 245,000	
06/30/2021	Income	Interest - Taxable	FIRST CHOICE BANK FDIC # 579666 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 06/30/21 .4000% DUE 09/30/2025 Callable 06/30/2021 @ 100.000 (319461DB2)		\$88.23	\$343,725.54	Paid on 245,000	
06/30/2021	Income	Interest - Taxable	THE BANK OF PRINCETON PRINCETON, NJ FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)		\$104.04	\$343,829.58	Paid on 245,000	
- 85 -	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)		\$157.97	\$343,987.55	Paid on 155,000	
06/30/2021	Income	Interest - Taxable	UBS BANK USA SALT LAKE CITY, UT FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)		\$655.46	\$344,643.01	Paid on 245,000	
06/30/2021	Purchase	Purchase	NEW YORK COMMUNITY BANK WESTBURY, NY FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .7000% DUE 07/01/2026 (649447UZ0)	90,000.000	\$100.000	\$10,000.00		\$254,643.01
06/30/2021	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program		\$0.26	\$254,643.27		

Future Payments

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)		06/15/2021	07/01/2021	\$49.32	0.60% coupon x 100,000.000 par value



RAYMOND JAMES®

May 28 to June 30, 2021

Your Activity (continued)

City of Pataskala Account No.

Future Payments (continued)

Future Interest Payments (continued) ▾

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)	06/15/2021	07/01/2021	\$192.33	1.80% coupon x 130,000.000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)	06/15/2021	07/01/2021	\$155.96	1.65% coupon x 115,000.000 par value
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26)	06/16/2021	07/02/2021	\$612.42	3.25% coupon x 38,000.000 par value
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4)	06/16/2021	07/02/2021	\$917.40	1.85% coupon x 100,000.000 par value
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)	06/17/2021	07/03/2021	\$350.34	2.75% coupon x 155,000.000 par value
- COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/04/21 .3500% DUE 09/04/2024 Callable 07/04/2021 @ 100.000 (20056QTY9)	06/18/2021	07/04/2021	\$28.77	0.35% coupon x 100,000.000 par value
MARLIN BUSINESS BANK FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/04/21 .4000% DUE 09/04/2024 Callable 07/04/2021 @ 100.000 (57116AUE6)	06/18/2021	07/04/2021	\$27.94	0.40% coupon x 85,000.000 par value
MARLIN BUSINESS BANK FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/04/21 .4500% DUE 09/04/2025 Callable 07/04/2021 @ 100.000 (57116AUFB3)	06/18/2021	07/04/2021	\$33.29	0.45% coupon x 90,000.000 par value
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY DUE 03/06/2023 (27002YEV4)	06/20/2021	07/06/2021	\$332.26	1.65% coupon x 245,000.000 par value
PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/07/21 .5500% DUE 08/07/2025 Callable 07/07/2021 @ 100.000 (70147ADX9)	06/21/2021	07/07/2021	\$45.21	0.55% coupon x 100,000.000 par value
BRIDGEWATER BK FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)	06/22/2021	07/08/2021	\$110.75	0.55% coupon x 245,000.000 par value
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)	06/22/2021	07/08/2021	\$412.81	2.05% coupon x 245,000.000 par value
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/08/21 .7000% DUE 06/07/2024 Callable 07/08/2021 @ 100.000 (88241THM5)	06/22/2021	07/08/2021	\$140.96	0.70% coupon x 245,000.000 par value



RAYMOND JAMES®

May 28 to June 30, 2021

Your Activity (continued)

City of Pataskala Account No.

Future Payments (continued)

Future Interest Payments (continued) ◊

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36)	06/23/2021	07/09/2021	\$1,686.03	3.40% coupon x 100,000.000 par value
FIRST BANK FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY DUE 06/11/2026 (319137BA2)	06/25/2021	07/11/2021	\$100.68	0.50% coupon x 245,000.000 par value
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/14/21 .9500% DUE 04/14/2026 Callable 07/14/2021 @ 100.000 (666519QV4)	06/28/2021	07/14/2021	\$191.30	0.95% coupon x 245,000.000 par value
Future Interest Payments Total			\$5,387.77	

◊ Please see Future Payments on the Understanding Your Statement page.

Realized Capital Gains & Losses ◊

Long Term

Description (Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
WELLS FARGO BK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3)	90,000.000	06/14/2016	\$90,000.00	06/17/2021	\$90,000.00	0.00%	\$0.00
SYNCHRONY BANK FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMY1)	245,000.000	06/24/2016	\$245,000.00	06/29/2021	\$245,000.00	0.00%	\$0.00
Net Long-Term Gain / Loss Total			\$335,000.00		\$335,000.00	0.00%	\$0.00

◊ Please see Cost Basis on the Understanding Your Statement page.



RAYMOND JAMES®

May 28 to June 30, 2021

Your Activity (continued)

City of Pataskala Account No.

Realized Capital Gains & Losses (continued) ○

Summary of Gains & Losses

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





P. O. Box 7177
Dublin, OH 43017

0001970-0002189 PDFE 315908



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

Account Statement

June 1, 2021 - June 30, 2021

ACCOUNT NUMBER

REGISTRATION

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

REP NAME

REP ID



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, July 5, 2021 in observance of Independence Day. The market will close early at 1:00pm on Friday, July 2, 2021.

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

Are you expecting to receive funds as a result of the American Rescue Plan Act (ARPA)? You can easily open an additional STAR Ohio account specifically for these relief funds. This account would allow the funds to remain separate from your other accounts as they continue to earn accrued daily interest. The new ARPA account can be linked online to your current account(s) for easy visibility and accessibility. To open a new account for these funds, please fill out an application located online at <https://tos.ohio.gov/star-ohio> under Forms, Fact Sheets & Reports.

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. Future-dated redemptions up to \$20 million can also be initiated online by selecting the trade date that you wish the trade to be processed on. 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 update web access for 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	1,070,324.740	\$1.00	\$1,070,324.74	100.00%
Portfolio Value as of 06/30/2021:						\$1,070,324.74

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	\$448.38	\$0.00	\$0.00	\$0.00	Reinvest	Reinvest

TRANSACTIONS

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
06/01/2021	Opening Balance		1,070,254.260	\$1.00			\$1,070,254.26
06/30/2021	Income Dividend Reinvestment	575942151	70.480	1.00	70.48		70.48
06/30/2021	Closing Balance		1,070,324.740	\$1.00			\$1,070,324.74



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Dublin, OH 43017

0001969-0002188 PDFE 315908



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

Account Statement

June 1, 2021 - June 30, 2021

ACCOUNT NUMBER

REGISTRATION

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

REP NAME

REP ID



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

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PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	535,169.040	\$1.00	\$535,169.04	100.00%
Portfolio Value as of 06/30/2021:						\$535,169.04

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	\$224.21	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
06/01/2021	Opening Balance		535,133.800	\$1.00			\$535,133.80
06/30/2021	Income Dividend Reinvestment	575941151	35.240	1.00	35.24		35.24
06/30/2021	Closing Balance		535,169.040	\$1.00			\$535,169.04



P. O. Box 7177
Dublin, OH 43017

0002372-0002598 PDFE 315908



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

Account Statement

June 1, 2021 - June 30, 2021

ACCOUNT NUMBER

REGISTRATION

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

REP NAME

REP ID



Shareholder Services 800-648-STAR (7827)

Funds Management

STAR Ohio
Columbus, OH 43260



Please visit our website at:
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PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	42,027.460	\$1.00	\$42,027.46	100.00%
Portfolio Value as of 06/30/2021:						\$42,027.46

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	\$17.62	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
06/01/2021	Opening Balance		42,024.690	\$1.00			\$42,024.69
06/30/2021	Income Dividend Reinvestment	576298151	2.770	1.00	2.77		2.77
06/30/2021	Closing Balance		42,027.460	\$1.00			\$42,027.46

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
06/30/2021

Page
1 of 5

ICS Monthly Statement

The following information is a summary of activity in your ICS® account(s) for the month of June 2021 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.

Summary of ICS Accounts

Account ID	Deposit Option	Interest Rate	Opening Balance	Ending Balance
*****746	Demand	0.025%	\$5,769,062.65	\$5,357,522.30
*****749	Demand	0.025%	5,522,507.13	4,825,799.69
TOTAL			\$11,291,569.78	\$10,183,321.99

Date
06/30/2021

Page
2 of 5

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala

Account Summary - Demand

Statement Period	6/1-6/30/2021	Average Daily Balance	\$5,487,415.32
Previous Period Ending Balance	\$5,769,062.65	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	386,584.61	Statement Period Yield	0.02%
Total Program Withdrawals	(798,237.58)	YTD Interest Paid	840.91
Interest Capitalized	112.62	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
Current Period Ending Balance	\$5,357,522.30		

Account Transaction Detail

Date	Activity Type	Amount	Balance
06/01/2021	Withdrawal	(\$15,104.65)	\$5,753,958.00
06/02/2021	Deposit	9,820.62	5,763,778.62
06/02/2021	Withdrawal	(103,110.37)	5,660,668.25
06/03/2021	Deposit	7,698.32	5,668,366.57
06/03/2021	Withdrawal	(51,661.94)	5,616,704.63
06/04/2021	Withdrawal	(213,758.85)	5,402,945.78
06/07/2021	Deposit	29,497.31	5,432,443.09
06/08/2021	Deposit	5,463.58	5,437,906.67
06/09/2021	Deposit	2,653.64	5,440,560.31
06/10/2021	Deposit	42,820.77	5,483,381.08
06/11/2021	Deposit	2,186.31	5,485,567.39
06/14/2021	Deposit	18,303.87	5,503,871.26
06/15/2021	Deposit	83,513.80	5,587,385.06
06/16/2021	Deposit	62,154.01	5,649,539.07
06/16/2021	Withdrawal	(29,845.52)	5,619,693.55
06/17/2021	Withdrawal	(209,403.52)	5,410,290.03
06/18/2021	Deposit	34,904.45	5,445,194.48
06/21/2021	Deposit	63,765.58	5,508,960.06
06/22/2021	Withdrawal	(17,373.66)	5,491,586.40
06/23/2021	Deposit	6,490.90	5,498,077.30
06/24/2021	Withdrawal	(1,425.87)	5,496,651.43
06/25/2021	Deposit	6,768.05	5,503,419.48
06/28/2021	Withdrawal	(102,601.78)	5,400,817.70
06/29/2021	Deposit	9,783.30	5,410,601.00
06/30/2021	Deposit	760.10	5,411,361.10
06/30/2021	Withdrawal	(53,951.42)	5,357,409.68
06/30/2021	Interest Capitalization	112.62	5,357,522.30

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala



Summary of Balances as of June 30, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$248,355.10
Bell Bank	Fargo, ND	19581	248,355.10
Blackhawk Bank	Beloit, WI	14078	248,355.10
Boston Private Bank & Trust Company	Boston, MA	24811	0.15
Bremer Bank, National Association	South St. Paul, MN	12923	0.01
Cadence Bank, N.A.	Birmingham, AL	4999	248,350.34
Citizens Bank, National Association	Providence, RI	57957	248,354.30
EagleBank	Silver Spring, MD	34742	248,355.10
East West Bank	Pasadena, CA	31628	1.30
First International Bank & Trust	Watford City, ND	10248	142,064.64
First National Bank of Omaha	Omaha, NE	5452	248,355.10
First Republic Bank	San Francisco, CA	59017	1.25
Fulton Bank, N.A.	Lancaster, PA	7551	248,355.10
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	248,355.10
IncredibleBank	Wausau, WI	19772	248,355.10
Independent Bank	Ionia, MI	27811	248,355.10
KS StateBank	Manhattan, KS	19899	248,355.10
Merchants Bank of Indiana	Carmel, IN	8056	1.94
Pacific Western Bank	Beverly Hills, CA	24045	248,355.10
Popular Bank	New York, NY	34967	248,355.10
River City Bank	Sacramento, CA	18983	248,355.10
Rockland Trust Company	Rockland, MA	9712	248,355.10
St. Louis Bank	St Louis, MO	58018	0.17
Sterling National Bank	Pearl River, NY	30337	0.11
Texas Capital Bank, N.A.	Dallas, TX	34383	248,355.01
TransPecos Banks, SSB	Pecos, TX	11178	0.43
TriState Capital Bank	Pittsburgh, PA	58457	0.13
Truist Bank	Charlotte, NC	9846	248,355.10
United Bank	Fairfax, VA	22858	248,355.10
Washington Federal Bank, N.A.	Seattle, WA	28088	248,355.10
West Point Bank	Radcliff, KY	12166	248,355.10
Western Alliance Bank	Phoenix, AZ	57512	0.72

Date
06/30/2021

Page
4 of 5

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala

Account Summary - Demand

Statement Period	6/1-6/30/2021	Average Daily Balance	\$5,383,201.24
Previous Period Ending Balance	\$5,522,507.13	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	715,297.95	Statement Period Yield	0.02%
Total Program Withdrawals	(1,412,115.89)	YTD Interest Paid	766.86
Interest Capitalized	110.50	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
Current Period Ending Balance	\$4,825,799.69		

Account Transaction Detail

Date	Activity Type	Amount	Balance
06/01/2021	Deposit	\$21,738.23	\$5,544,245.36
06/02/2021	Deposit	424,182.47	5,968,427.83
06/03/2021	Withdrawal	(122,009.17)	5,846,418.66
06/04/2021	Withdrawal	(363,296.54)	5,483,122.12
06/07/2021	Deposit	19,744.88	5,502,867.00
06/08/2021	Withdrawal	(8,230.77)	5,494,636.23
06/09/2021	Deposit	22,808.93	5,517,445.16
06/10/2021	Deposit	1,438.58	5,518,883.74
06/11/2021	Deposit	11,076.91	5,529,960.65
06/14/2021	Withdrawal	(3,552.58)	5,526,408.07
06/15/2021	Deposit	179,098.61	5,705,506.68
06/16/2021	Withdrawal	(35,199.15)	5,670,307.53
06/17/2021	Withdrawal	(441.54)	5,669,865.99
06/17/2021	Withdrawal	(82,719.40)	5,587,146.59
06/17/2021	Withdrawal	(325,000.00)	5,262,146.59
06/18/2021	Withdrawal	(56,386.65)	5,205,759.94
06/21/2021	Deposit	35,209.34	5,240,969.28
06/22/2021	Withdrawal	(18,218.73)	5,222,750.55
06/23/2021	Withdrawal	(7,919.55)	5,214,831.00
06/24/2021	Withdrawal	(27,056.95)	5,187,774.05
06/25/2021	Withdrawal	(9,550.92)	5,178,223.13
06/28/2021	Withdrawal	(150,500.98)	5,027,722.15
06/29/2021	Withdrawal	(21.91)	5,027,700.24
06/30/2021	Withdrawal	(202,011.05)	4,825,689.19
06/30/2021	Interest Capitalization	110.50	4,825,799.69

Summary of Balances as of June 30, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
BOKF, National Association	Tulsa, OK	4214	\$248,355.10

DETAILED ACCOUNT OVERVIEW

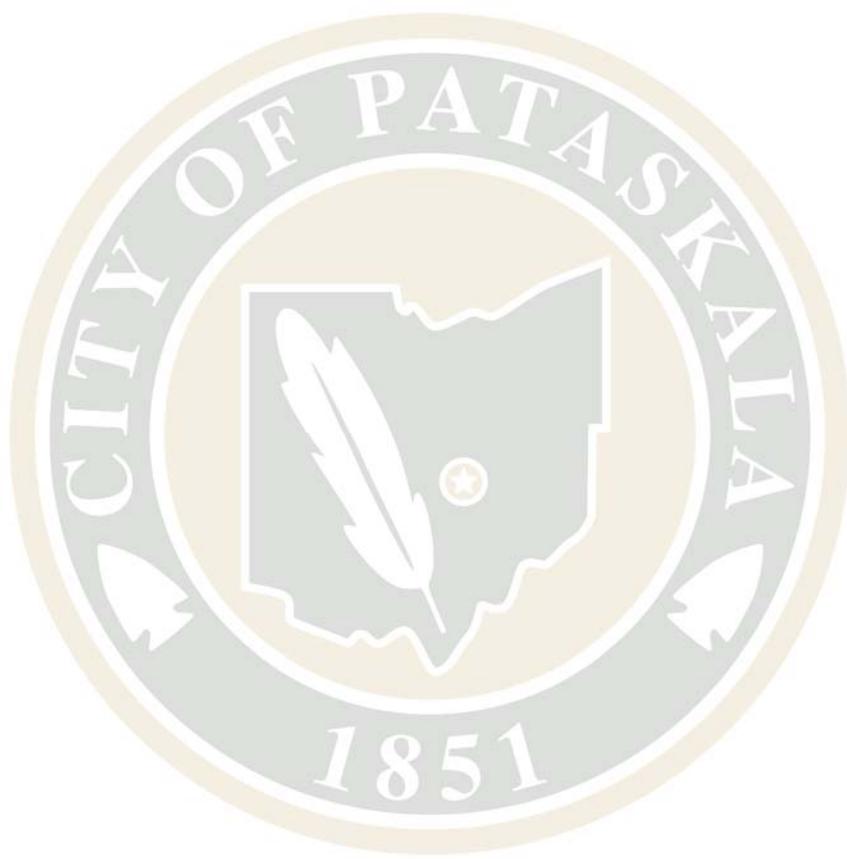
Account ID: *****749

Account Title: City of Pataskala



Summary of Balances as of June 30, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bank of the West	San Francisco, CA	3514	248,355.10
Bremer Bank, National Association	South St. Paul, MN	12923	248,355.08
Centennial Bank	Conway, AR	11241	248,355.10
Cross River Bank	Tearneck, NJ	58410	248,354.95
East West Bank	Pasadena, CA	31628	1.02
Equity Bank	Andover, KS	25858	248,355.10
First International Bank & Trust	Watford City, ND	10248	106,290.39
First Republic Bank	San Francisco, CA	59017	3.57
Glens Falls Natl Bank and Trust Co	Glens Falls, NY	7074	248,355.10
Israel Discount Bank of New York	New York City, NY	19977	248,355.10
Merchants Bank of Indiana	Carmel, IN	8056	2.96
MidFirst Bank	Oklahoma City, OK	4063	248,355.10
Morton Community Bank	Morton, IL	18429	248,355.10
New York Community Bank	Westbury, NY	16022	248,355.10
Newtown Savings Bank	Newtown, CT	18199	248,355.10
Pinnacle Bank	Nashville, TN	35583	248,355.10
St. Louis Bank	St Louis, MO	58018	248,354.93
State Bank of India	New York City, NY	33682	248,355.10
Sterling National Bank	Pearl River, NY	30337	4.47
Sunflower Bank NA	Salina, KS	4767	248,355.10
Synovus Bank	Columbus, GA	873	248,355.10
TriState Capital Bank	Pittsburgh, PA	58457	248,354.96
Valley National Bank	Wayne, NJ	9396	248,355.10
Western Alliance Bank	Phoenix, AZ	57512	750.86



END OF REPORT



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