



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





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Finance Department**

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For the Period Ended
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James M. Nicholson
Finance Director

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

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Finance Department

James M. Nicholson
Finance Director

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

FROM: Jamie Nicholson

DATE: September 10, 2021

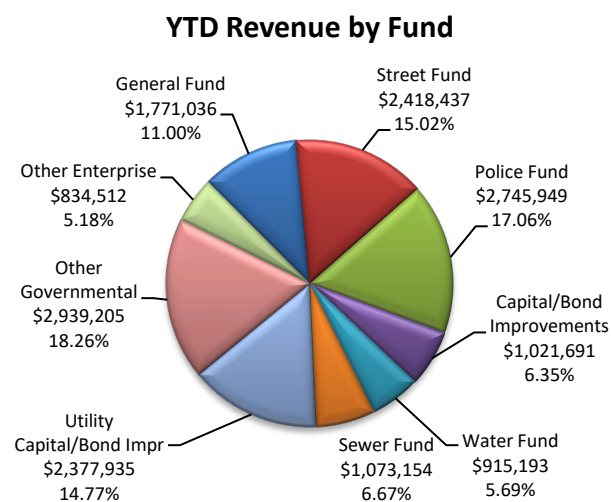
RE: August 2021 Financial Condition Report

The Finance department continued to be busy and productive during the month of August as we accomplished the following: (1) completed the development of the 2022-2026 budgets for the Finance, Debt Service and other citywide functions; (2) compiled departmental budget submissions to determine overall financial condition; (3) updated revenue projections by fund/source for 2022-2026; (4) held budget review sessions with the Administrator and each of the department directors; (5) assisted the Police department with their onboarding of a new officer; and (6) continued planning for a transition to updated Paycor time and attendance system.

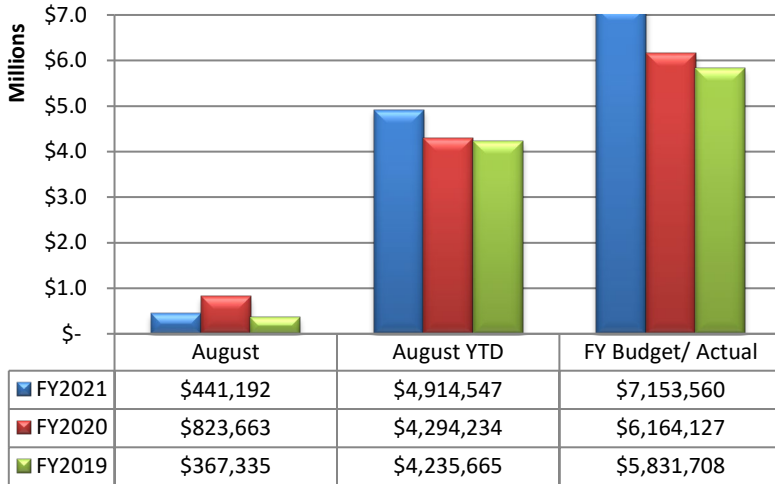
During the month of September, we will continue to focus much of our efforts on the 2022 budget process. The next step in the process will be the review and analysis of the proposed budgets to ensure appropriate reserves have been maintained throughout the forecast period, followed by the development of a formal, comprehensive budget document. In addition to working on the budget and providing routine payroll and accounting services, we also plan to: (1) finalize 2022 budget submissions and begin creation of budget deck; (2) attend the virtual Ohio GFOA annual conference in Cincinnati; (3) work with the other members of the COHCC Board on the development and approval of 2022 medical insurance renewal rates; and (4) continue to identify investment strategies to manage the city's investment portfolio in a historically low interest rate environment.

REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of August 31, 2021. On a year to-date (YTD) cash basis, the city has collected approximately \$16.10 million in total revenue from all sources, or 75.54% of the full-year budget. This total is overstated, however, due to: (1) \$1.23 million in interfund transfers made in January and July; (2) property tax/TIF PILOT revenues of \$1.58 thousand received; and (3) \$1.91 million in grant revenues received which is equal to 85.22% of budget. Excluding those items would result in a YTD collections rate that is equal to 70.41% of budget, still greater than the straight-line rate of 66.67%.



Income Tax Collections - All Funds



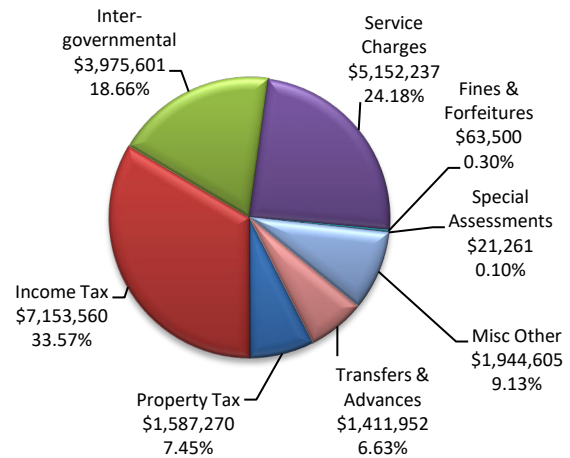
Income tax collections for the month of August were \$441.2 thousand (equal to 6.17% of budget) and were 46.44% lower than last year when compared to August 2020. It's important to remember that the COVID-19 revenue impact began in April 2020, and much of the COVID-related decline was reversed with the July 15th filings received by the city in August. Compared to August 2019 (pre-COVID19 impact), collections for the month were about \$73.9 thousand (20.11%) higher. Total year to-date collections are \$4.91

million (68.70% of budget) and, when compared to an August 2020 YTD total of \$4.29 million, are \$620.3 thousand (14.45%) higher. Due to the improved income tax collections, the revenue forecast was increased by \$975.3 thousand in August. The full-year budget is currently projected to be \$7.15 million, an increase of \$989.4 thousand, or 16.05% over FY 2020 collections. It is important to note that August 2020 collections were equal to 69.66% of the full-year 2020 collections, and in 2019, the rate was equal to 72.63% of FY 2019 collections.

The city received its second-half 2021 property tax settlement from Licking County in the month of August. 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 \$1.58 million and are \$215.8 thousand (15.85%) higher than the same period in 2020. This total also includes \$247.7 thousand in TIF payments in lieu of taxes (PILOT) from the State Route 310 TIF district.

Intergovernmental revenues represent one of the other more significant revenue categories for the city and 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 \$3.98 million is budgeted, with \$2.24 million of the total expected to come from grants and loans. Through August 31, approximately \$3.12 million has been collected (78.41% 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 originally assumed that all OWDA grant proceeds would be received in 2020, so the 2021 forecast was increased in August to reflect the additional grant funding receivable.

All Funds Revenue - Budget



Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses, and other customers. For 2021, approximately \$5.15 million is budgeted for total service charge revenues. Year to-date collections

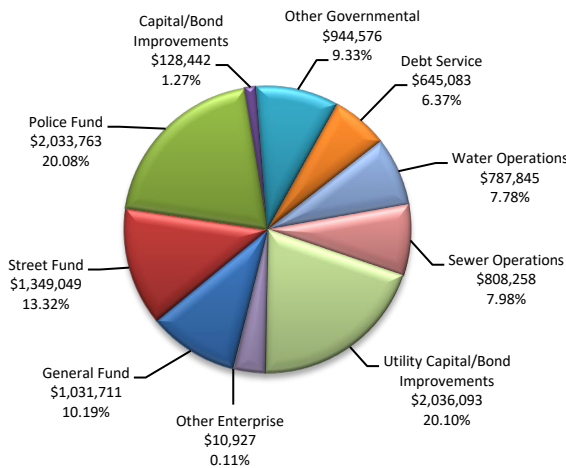
are \$3.59 million, or 69.77% of budget. The eight-month total is up by \$105.8 thousand (3.03%) when compared to 2020. At \$4.72 million or 91.58% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through August 31 are \$3.28 million, or 69.52% of the full-year budget in this line item.

EXPENDITURES/SPENDING

As we continue into the third-quarter of 2021, spending trends continue to appear to be in-line with expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 41.33%, still well below the straight-line rate of 66.67%. The lower than anticipated spending when compared to 2020 was primarily the result of reduced spending on contractual services and capital outlay. Including 2020 carryover encumbrances (e.g. purchase orders) as well as FY 2021-issued POs in the total results in a ratio of 69.97%. Many of these 2021 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances.

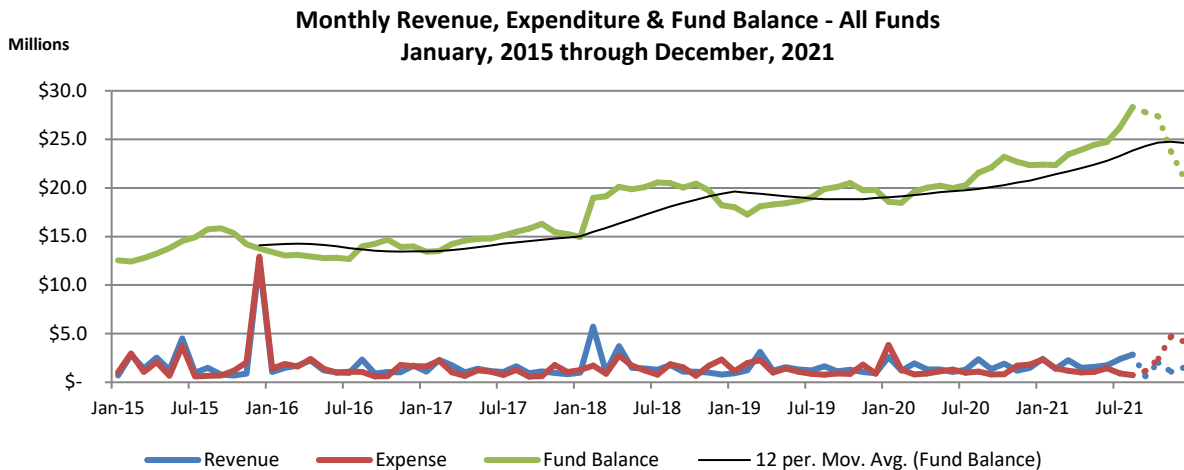
YTD Expenditures by Fund

(excludes encumbrances)



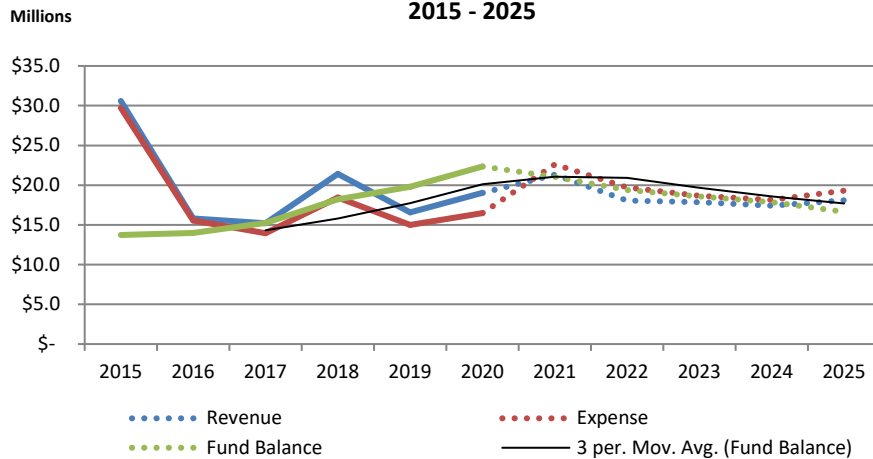
FUND BALANCE/FINANCIAL HEALTH

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 \$1.31 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 \$21.04 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.

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



The General fund ended the month of August 2021 with an unencumbered balance of \$2.60 million and is up by \$544.4 thousand, or 26.43% from December 2020. The Street (201) fund is up by \$210.4 thousand (9.01%), and the Police (208) fund increased by \$506.6 thousand (16.72%). 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 AUGUST 31, 2021**

BANK/FINANCIAL INSTITUTION BALANCES:	
<i>Governmental Funds Checking (per stmt)</i>	\$ 325,000.00
Outstanding checks	(16,948.64)
O/S check sweep pending	16,948.64
Error Correction/Deposit in-transit	-
Total Governmental Funds Checking	\$ 325,000.00
<i>Governmental Funds Sweep Acct (per stmt)</i>	\$ 7,131,724.63
Other in-transit	-
O/S check sweep pending	(16,948.64)
Total Governmental Funds Sweep	\$ 7,114,775.99
Combined Governmental Funds	\$ 7,439,775.99
<i>Payroll Checking Account (per stmt)</i>	\$ 82,850.56
Outstanding checks	(12,867.25)
Deposits in-transit	-
Error correction in-transit	-
Total Payroll Checking	\$ 69,983.31
<i>Utility Funds Checking (per stmt)</i>	\$ -
Deposits in-transit	-
Outstanding checks	(14,226.36)
O/S check sweep pending	14,277.27
Error Correction/Other	(50.91)
Total PNB Water-Sewer Checking	\$ -
<i>Utility Funds Sweep Acct (per stmt)</i>	\$ 5,634,816.94
Deposits in-transit	-
O/S check sweep pending	(14,277.27)
Bank error correction/other in-transit	-
Total PNB Water-Sewer Sweep	\$ 5,620,539.67
Combined PNB Water-Sewer Account	\$ 5,620,539.67
<i>Vendor Bond/Security Dep Escrow Account</i>	\$ 12,574.50
Outstanding checks	-
Deposits in-transit	-
Total PNB Fire Escrow Account	\$ 12,574.50
<i>Fire Escrow Account</i>	\$ -
Outstanding checks	-
Deposits in-transit	-
Total PNB Fire Escrow Account	\$ -
<i>Builders Escrow/Construction Account</i>	\$ 876,578.04
Outstanding checks	-
Deposits in-transit	-
Bank error correction/other in-transit	-
Total PNB Builders/Construction Escrow	\$ 876,578.04
<i>Police Evidence/Cash Seizure</i>	\$ 20,276.91
Outstanding checks	-
Deposits in-transit	-
Bank error correction/other in-transit	-
Total PNB Police Evidence/Cash Seizure	\$ 20,276.91
<i>Investments (at cost)</i>	
PNB CD 6881	\$ -
STAR Ohio - Governmental	1,070,462.43
STAR Ohio - Utility	535,237.89
STAR Ohio - Bond Improvement	-
STAR Ohio - Local Fiscal Recovery Funds	831,944.92
Raymond James - Governmental	7,698,479.25
Raymond James - Utility	4,145,335.00
Total Investments	\$ 14,281,459.49
Total Statement Cash Balance	\$ 28,321,187.91
<i>(Not included in total bank balances)</i>	
<i>PNB Mayors Court Account</i>	\$ 7,382.00
Deposits in transit	-
Outstanding checks/ACH	-
Bank error/corrections	-
Total Mayors Court	\$ 7,382.00
Statement Balance vs System Cash	\$ -

SYSTEM FUND CASH BALANCES:	
Month-End Fund Cash Balances:	
101 - General Fund	\$ 3,029,223.88
102 - Unclaimed Funds	1,291.76
Total General Funds	\$ 3,030,515.64
201 - Street Fund	\$ 3,958,729.47
202 - State Highway	292,134.61
203 - Ecological Preservation	8,650.00
204 - Pataskala JEDD	1,809.25
205 - Permissive License Tax	559,442.68
206 - Recreation Fund	242,324.46
207 - Park Use	161,072.29
208 - Police Fund	3,932,115.15
209 - Immobilization	490.00
210 - Mayor's Court Computer	23,557.39
211 - Alcohol Enforcement & Education	5,946.10
212 - Law Enforcement Trust	12,945.84
213 - Pataskala Mobile Home Park	4,491.72
214 - FEMA Grant Fund	-
215 - CHIP Fund	-
216 - Community Development Block Grant	-
217 - Safe Routes to School	-
218 - Police K-9	18,126.98
219 - Sesquicentennial Fund	366.91
220 - Indigent Drivers Interlock	952.10
221 - Indigent Drivers Alcohol Treatment	-
222 - Law Enforcement Training & Ed	10,079.61
223 - Payment In Lieu	58,494.74
224 - Local Coronavirus Relief Fund	-
225 - COVID Local Fiscal Recovery Fund	831,880.54
Total Special Revenue	\$ 10,123,609.84
401 - Debt Service Fund	\$ 483,215.02
402 - Street Bond	-
Total Debt Service	\$ 483,215.02
301 - Capital Improvements	\$ 2,386,201.58
302 - Bond Improvements	-
303 - State Issue II Capital Improvements	50,178.12
304 - Municipal Building Purchase	-
305 - Courter Bridge Improvement	-
306 - SR 310 TIF	847,993.69
307 - Columbia Road Bridge Improvements	-
308 - Capital Facilities	118,948.70
Total Capital Projects	\$ 3,403,322.09
501 - Construction Account/Project	\$ 876,578.04
502 - Fire Escrow Fund	-
503 - Vendor Bond & Escrow	12,574.50
504 - Police Evidence/Cash Seizure	20,276.91
999 - Payroll Clearing Fund	69,983.31
Total Escrow/Agency Funds	\$ 979,412.76
Total Governmental Funds	\$ 18,020,075.35
601 - Water Operations	\$ 1,532,772.64
602 - Water Capital Improvements	2,445,027.64
603 - Water Bond Improvements	1.06
604 - Water Debt Service	439,936.85
605 - Water Treatment Plant #2	0.38
606 - Water Utility State Issue II (OPWC)	-
651 - Sewer Operations	3,317,176.78
652 - Sewer Capital Improvements	2,211,169.57
653 - Sewer Bond Improvements	387.84
654 - Sewer Debt Service	331,371.38
655 - The Oaks Assessment	23,268.42
656 - Sewer Utility State Issue II (OPWC)	-
Total Enterprise Funds	\$ 10,301,112.56
Total All Funds	\$ 28,321,187.91

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

		+	-	=	-	=
Fund Number / Description	December 31, 2020 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	August 31, 2021 Unencumbered Fund Balance
101 - General Fund	\$ 2,289,899.29	\$ 1,771,035.85	\$ 1,031,711.26	\$ 3,029,223.88	\$ 425,466.14	\$ 2,603,757.74
102 - Unclaimed Funds	1,291.76	-	-	1,291.76	-	1,291.76
Total General Funds	\$ 2,291,191.05	\$ 1,771,035.85	\$ 1,031,711.26	\$ 3,030,515.64	\$ 425,466.14	\$ 2,605,049.50
201 - Street Fund	\$ 2,889,341.17	\$ 2,418,437.26	\$ 1,349,048.96	\$ 3,958,729.47	\$ 1,413,505.74	\$ 2,545,223.73
202 - State Highway	259,281.93	63,346.18	30,493.50	292,134.61	9,881.13	282,253.48
203 - Ecological Preservation	1,000.00	7,650.00	-	8,650.00	-	8,650.00
204 - Pataskala JEDD	1,781.32	27.93	-	1,809.25	-	1,809.25
205 - Permissive License Tax	472,864.84	207,942.39	121,364.55	559,442.68	81,460.99	477,981.69
206 - Recreation Fund	73,866.43	337,199.54	168,741.51	242,324.46	64,446.90	177,877.56
207 - Park Use	244,615.60	77,931.63	161,474.94	161,072.29	24,172.70	136,899.59
208 - Police Fund	3,219,928.40	2,745,949.40	2,033,762.65	3,932,115.15	396,188.39	3,535,926.76
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	24,875.95	2,209.00	3,527.56	23,557.39	905.75	22,651.64
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	17,295.84	1,395.00	5,745.00	12,945.84	-	12,945.84
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	594.00	-	18,126.98	-	18,126.98
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	-	-	-	-	-	-
225 - Local Fiscal Recovery Fund	-	831,880.54	-	831,880.54	-	831,880.54
Total Special Revenue	\$ 7,303,205.64	\$ 6,694,562.87	\$ 3,874,158.67	\$ 10,123,609.84	\$ 2,034,669.84	\$ 8,088,940.00
401 - Debt Service Fund	\$ 282,041.39	\$ 846,256.64	\$ 645,083.01	\$ 483,215.02	\$ 384,443.22	\$ 98,771.80
402 - Street Bond	-	-	-	-	-	-
Total Debt Service	\$ 282,041.39	\$ 846,256.64	\$ 645,083.01	\$ 483,215.02	\$ 384,443.22	\$ 98,771.80
301 - Capital Improvements	\$ 1,450,943.08	\$ 1,021,672.98	\$ 86,414.48	\$ 2,386,201.58	\$ 1,040,655.71	\$ 1,345,545.87
302 - Bond Improvements	42,009.84	17.62	42,027.46	-	-	-
303 - State Issue II Capital Improvements	51,073.12	-	895.00	50,178.12	18,346.80	31,831.32
304 - Municipal Building Purchase	-	-	-	-	-	-
305 - Courter Bridge Improvement	-	-	-	-	-	-
306 - SR 310 TIF	708,675.62	247,729.24	108,411.17	847,993.69	-	847,993.69
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-
308 - Capital Facilities	208,931.72	60,016.98	150,000.00	118,948.70	-	118,948.70
Total Capital Projects	\$ 2,461,633.38	\$ 1,329,436.82	\$ 387,748.11	\$ 3,403,322.09	\$ 1,059,002.51	\$ 2,344,319.58
501 - Construction Account/Project	\$ 792,719.16	\$ 249,400.90	\$ 165,542.02	\$ 876,578.04	\$ 605,495.35	\$ 271,082.69
502 - Fire Escrow Fund	8,664.50	-	8,664.50	-	-	-
503 - Vendor Bond & Escrow	9,314.50	3,510.00	250.00	12,574.50	11,464.50	1,110.00
504 - Police Evidence/Cash Seizure	18,161.92	2,114.99	-	20,276.91	2,509.20	17,767.71
999 - Payroll Clearing Fund	64,508.89	2,774,423.60	2,768,949.18	69,983.31	-	69,983.31
Total Agency/Fiduciary Funds	\$ 893,368.97	\$ 3,029,449.49	\$ 2,943,405.70	\$ 979,412.76	\$ 619,469.05	\$ 359,943.71
Total Governmental Funds	\$ 13,231,440.43	\$ 13,670,741.67	\$ 8,882,106.75	\$ 18,020,075.35	\$ 4,523,050.76	\$ 13,497,024.59
601 - Water Operations	\$ 1,405,424.02	\$ 915,193.48	\$ 787,844.86	\$ 1,532,772.64	\$ 347,151.69	\$ 1,185,620.95
602 - Water Capital Improvements	2,492,838.80	753,117.26	800,928.42	2,445,027.64	10,744.98	2,434,282.66
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	53,704.16	587,307.41	201,074.72	439,936.85	384,391.28	55,545.57
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	1,073,154.13	808,257.69	3,317,176.78	381,365.33	2,935,811.45
652 - Sewer Capital Improvements	1,840,983.19	1,624,817.53	1,254,631.15	2,211,169.57	17,504.97	2,193,664.60
653 - Sewer Bond Improvements	387.84	-	-	387.84	-	387.84
654 - Sewer Debt Service	256,987.99	226,607.97	152,224.58	331,371.38	212,175.42	119,195.96
655 - Oaks Assessment	13,598.84	20,596.38	10,926.80	23,268.42	10,132.26	13,136.16
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 9,116,206.62	\$ 5,200,794.16	\$ 4,015,888.22	\$ 10,301,112.56	\$ 1,363,465.93	\$ 8,937,646.63
Total All Funds	\$ 22,347,647.05	\$ 18,871,535.83	\$ 12,897,994.97	\$ 28,321,187.91	\$ 5,886,516.69	\$ 22,434,671.22

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

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$22,353,121	\$22,353,121			\$ 19,829,399	\$19,829,399					
REVENUE											
Taxes	Property Taxes	\$ 1,577,569	\$ 1,587,270	\$ 9,701	99.39%	\$ 1,361,739	\$ 1,380,000	\$ 18,261	98.68%	\$ 215,831	15.85%
	Income Taxes	4,914,547	7,153,560	2,239,013	68.70%	4,294,234	5,686,348	1,392,114	75.52%	620,313	14.45%
	Total Taxes	\$ 6,492,116	\$ 8,740,830	\$ 2,248,714	74.27%	\$ 5,655,972	\$ 7,066,348	\$ 1,410,376	80.04%	\$ 836,144	14.78%
Intergovernmental	State-Shared Revenues	\$ 1,211,861	\$ 1,739,988	\$ 528,127	69.65%	\$ 1,104,357	\$ 1,681,106	\$ 576,748	65.69%	\$ 107,504	9.73%
	Grants & Loans	1,905,219	2,235,613	330,395	85.22%	151,484	113,000	(38,484)	134.06%	1,753,735	1157.70%
	Other Intergovernmental	-	-	-	0.00%	-	16,689	16,689	0.00%	-	0.00%
	Total Intergovernmental	\$ 3,117,080	\$ 3,975,601	\$ 858,522	78.41%	\$ 1,255,841	\$ 1,810,795	\$ 554,953	69.35%	\$ 1,861,239	148.21%
Charges for Service	General Government Fees	\$ 225,873	\$ 243,650	\$ 17,777	92.70%	\$ 136,010	\$ 140,850	\$ 4,840	96.56%	\$ 89,863	66.07%
	Utility Charges	3,280,367	4,718,587	1,438,220	69.52%	3,218,513	4,285,842	1,067,329	75.10%	61,854	1.92%
	Other Service Charges	88,336	190,000	101,664	46.49%	134,235	190,000	55,766	70.65%	(45,898)	-34.19%
	Total Charges for Service	\$ 3,594,577	\$ 5,152,237	\$ 1,557,660	69.77%	\$ 3,488,758	\$ 4,616,692	\$ 1,127,934	75.57%	\$ 105,819	3.03%
Fines & Forfeitures	Mayor's Court	\$ 46,948	\$ 60,750	\$ 13,802	77.28%	\$ 43,843	\$ 74,343	\$ 30,500	58.97%	\$ 3,104	7.08%
	Other Fines & Forfeitures	1,430	2,750	1,320	52.00%	1,027	2,600	1,573	39.50%	403	39.24%
	Total Fines, Licenses & Permits	\$ 48,378	\$ 63,500	\$ 15,122	76.19%	\$ 44,870	\$ 76,943	\$ 32,073	58.32%	\$ 3,507	7.82%
Special Assessments	Special Assessments	26,452	21,261	(5,191)	124.41%	20,050	22,761	2,711	88.09%	6,402	31.93%
	Total Special Assessments	\$ 26,452	\$ 21,261	\$ (5,191)	124.41%	\$ 20,050	\$ 22,761	\$ 2,711	88.09%	\$ 6,402	31.93%
Other Sources	Investment Income	\$ 95,268	\$ 146,605	\$ 51,337	64.98%	\$ 207,078	\$ 247,139	\$ 40,061	83.79%	\$ (111,809)	-53.99%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	1,250,000	1,250,000	0.00%	-	0.00%
	Other Miscellaneous Income	1,493,027	1,798,000	304,973	83.04%	745,577	1,008,500	262,923	73.93%	747,450	100.25%
	Total Other Sources	\$ 1,588,295	\$ 1,944,605	\$ 356,310	81.68%	\$ 952,655	\$ 2,505,639	\$ 1,552,984	38.02%	\$ 635,640	66.72%
Interfund Transfers	Transfers & Advances In	\$ 1,230,214	\$ 1,411,952	\$ 181,738	87.13%	\$ 1,689,512	\$ 1,716,015	\$ 26,503	98.46%	\$ (459,298)	-27.19%
	Total Transfers	\$ 1,230,214	\$ 1,411,952	\$ 181,738	87.13%	\$ 1,689,512	\$ 1,716,015	\$ 26,503	98.46%	\$ (459,298)	-27.19%
	Grand Total Revenue	\$16,097,112	\$21,309,986	\$ 5,212,874	75.54%	\$ 13,107,658	\$17,815,193	\$ 4,707,534	73.58%	\$ 2,989,454	22.81%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ (1,230,214)	\$ (1,411,952)	\$ 181,738	-12.87%	\$ (1,689,512)	\$ (1,716,015)	\$ 26,503	-1.54%	\$ 459,298	-27.19%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (1,230,214)	\$ (1,411,952)	\$ 181,738	-12.87%	\$ (1,689,512)	\$ (1,716,015)	\$ 26,503	-1.54%	\$ 459,298	-27.19%
	Adjusted Grand Total Revenue	\$14,866,898	\$19,898,034	\$ 5,031,137	74.72%	\$ 11,418,146	\$16,099,178	\$ 4,681,031	70.92%	\$ 3,448,752	30.20%

	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 3,476,216	\$ 6,250,712	\$ 2,774,496	44.39%	\$ 590,828	\$ 2,183,668	34.93%	\$ 3,470,896	\$ 5,320	0.15%
	Contractual Services	1,536,445	4,013,022	2,476,578	61.71%	1,330,241	1,146,337	28.57%	1,550,831	(14,387)	-0.93%
	General Operating	1,255,011	3,024,191	1,769,180	58.50%	773,090	996,090	32.94%	1,409,209	(154,198)	-10.94%
	Capital Outlay	1,650,626	5,870,590	4,219,964	71.88%	2,201,215	2,018,749	34.39%	2,078,072	(427,446)	-20.57%
	Debt Service	980,533	1,971,677	991,143	50.27%	991,142	1	0.00%	1,131,947	(151,413)	-13.38%
	Transfers & Advances	1,230,214	1,484,452	254,238	17.13%	-	254,238	17.13%	1,689,512	(459,298)	-27.19%
	Grand Total Expenditures	\$10,129,046	\$22,614,645	\$12,485,599	55.21%	\$ 5,886,517	\$ 6,599,082	29.18%	\$ 11,330,467	\$ (1,201,421)	-10.60%
Adjustments:											
	- Interfund transfers & advances	\$ (1,230,214)	\$ (1,484,452)	\$ (254,238)	17.13%	\$ -	\$ 254,238	17.13%	\$ (1,689,512)	\$ 459,298	-27.19%
	Total Adjustments	\$ (1,230,214)	\$ (1,484,452)	\$ (254,238)	17.13%	\$ -	\$ 254,238	17.13%	\$ (1,689,512)	\$ 459,298	-27.19%
	Adjusted Grand Total Expenditures	\$ 8,898,831	\$21,130,193	\$12,231,361	57.89%	\$ 5,886,517	\$ 6,344,845	30.03%	\$ 9,640,955	\$ (742,123)	-7.70%
Ending Fund Balance	(based on non-adjusted expenditures)	\$28,321,188	\$21,042,989			\$ 22,434,671		\$ 21,606,590	\$ 6,714,598	31.08%	
			93.05%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 6,492,116.28	\$ 8,740,830.00	\$ 2,248,713.72	\$ 7,243,237.00	\$ 1,497,593.00
Income Taxes	\$ 4,914,547.21	\$ 7,153,560.00	\$ 2,239,012.79	\$ 5,828,467.00	\$ 1,325,093.00
Property Taxes	\$ 1,577,569.07	\$ 1,587,270.00	\$ 9,700.93	\$ 1,414,770.00	\$ 172,500.00
Intergovernmental	\$ 3,117,079.77	\$ 3,975,601.29	\$ 858,521.52	\$ 1,921,888.00	\$ 2,053,713.29
Grants & Loans	\$ 1,905,218.64	\$ 2,235,613.29	\$ 330,394.65	\$ 217,500.00	\$ 2,018,113.29
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 1,211,861.13	\$ 1,739,988.00	\$ 528,126.87	\$ 1,704,388.00	\$ 35,600.00
Charges for Service	\$ 3,594,577.01	\$ 5,152,237.00	\$ 1,557,659.99	\$ 4,538,205.80	\$ 614,031.20
General Government Fees	\$ 225,873.06	\$ 243,650.00	\$ 17,776.94	\$ 230,850.00	\$ 12,800.00
Other Service Charges	\$ 88,336.49	\$ 190,000.00	\$ 101,663.51	\$ 190,000.00	\$ -
Utility	\$ 3,280,367.46	\$ 4,718,587.00	\$ 1,438,219.54	\$ 4,117,355.80	\$ 601,231.20
Fines & Forfeitures	\$ 48,377.66	\$ 63,500.00	\$ 15,122.34	\$ 113,850.00	\$ (50,350.00)
Mayor's Court	\$ 46,947.66	\$ 60,750.00	\$ 13,802.34	\$ 109,250.00	\$ (48,500.00)
Other Fines & Forfeitures	\$ 1,430.00	\$ 2,750.00	\$ 1,320.00	\$ 4,600.00	\$ (1,850.00)
Special Assessments	\$ 26,451.86	\$ 21,261.00	\$ (5,190.86)	\$ 22,761.00	\$ (1,500.00)
Special Assessments	\$ 26,451.86	\$ 21,261.00	\$ (5,190.86)	\$ 22,761.00	\$ (1,500.00)
Miscellaneous Revenue	\$ 1,588,295.19	\$ 1,944,605.00	\$ 356,309.81	\$ 942,146.00	\$ 1,002,459.00
Investment Income	\$ 95,268.24	\$ 146,605.00	\$ 51,336.76	\$ 236,846.00	\$ (90,241.00)
Other Miscellaneous Revenue	\$ 1,493,026.95	\$ 1,798,000.00	\$ 304,973.05	\$ 705,300.00	\$ 1,092,700.00
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,230,214.46	\$ 1,411,952.00	\$ 181,737.54	\$ 1,260,687.00	\$ 151,265.00
Transfers & Advances	\$ 1,230,214.46	\$ 1,411,952.00	\$ 181,737.54	\$ 1,260,687.00	\$ 151,265.00
Grand Total	\$ 16,097,112.23	\$ 21,309,986.29	\$ 5,212,874.06	\$ 16,042,774.80	\$ 5,267,211.49

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 3,476,216.05	\$ 590,828.14	\$ 6,250,712.12	\$ 2,183,667.93	\$ 6,034,361.00	\$ 184,351.12	\$ 32,000.00
Contractual Services	\$ 1,536,444.66	\$ 1,330,240.76	\$ 4,013,022.41	\$ 1,146,336.99	\$ 3,039,187.00	\$ 813,835.41	\$ 160,000.00
General Operating	\$ 1,255,011.17	\$ 773,090.49	\$ 3,024,191.36	\$ 996,089.70	\$ 2,686,087.00	\$ 303,115.36	\$ 34,989.00
Capital Outlay	\$ 1,650,626.01	\$ 2,201,215.12	\$ 5,870,590.33	\$ 2,018,749.20	\$ 1,894,900.00	\$ 1,469,692.79	\$ 2,505,997.54
Debt Service	\$ 980,533.44	\$ 991,142.18	\$ 1,971,676.50	\$ 0.88	\$ 1,971,676.00	\$ 0.50	\$ -
Transfers & Advances	\$ 1,230,214.46	\$ -	\$ 1,484,452.00	\$ 254,237.54	\$ 1,260,687.00	\$ -	\$ 223,765.00
Grand Total	\$ 10,129,045.79	\$ 5,886,516.69	\$ 22,614,644.72	\$ 6,599,082.24	\$ 16,886,898.00	\$ 2,770,995.18	\$ 2,956,751.54

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 3,476,216.05	\$ 590,828.14	\$ 6,250,712.12	\$ 2,183,667.93	\$ 6,034,361.00	\$ 184,351.12	\$ 32,000.00
Salaries & Wages	\$ 2,332,089.33	\$ 5,500.00	\$ 3,907,583.00	\$ 1,569,993.67	\$ 3,879,133.00	\$ 600.00	\$ 27,850.00
Taxes & Insurance	\$ 713,407.45	\$ 556,757.91	\$ 1,569,453.45	\$ 299,288.09	\$ 1,396,387.00	\$ 172,716.45	\$ 350.00
Pension	\$ 379,091.85	\$ -	\$ 639,056.00	\$ 259,964.15	\$ 638,506.00	\$ -	\$ 550.00
Employee Benefits	\$ 51,627.42	\$ 28,570.23	\$ 134,619.67	\$ 54,422.02	\$ 120,335.00	\$ 11,034.67	\$ 3,250.00
Contractual Services	\$ 1,536,444.66	\$ 1,330,240.76	\$ 4,013,022.41	\$ 1,146,336.99	\$ 3,039,187.00	\$ 813,835.41	\$ 160,000.00
Governmental Services	\$ 73,019.29	\$ 19,166.95	\$ 99,700.00	\$ 7,513.76	\$ 99,600.00	\$ -	\$ 100.00
Financial & Legal	\$ 253,473.65	\$ 163,630.31	\$ 551,710.92	\$ 134,606.96	\$ 481,897.00	\$ 69,333.92	\$ 480.00
Planning & Zoning	\$ 342,663.63	\$ 701,994.21	\$ 1,540,386.24	\$ 495,728.40	\$ 878,550.00	\$ 501,836.24	\$ 160,000.00
Maintenance & Insurance	\$ 329,819.35	\$ 75,812.10	\$ 576,031.40	\$ 170,399.95	\$ 551,700.00	\$ 22,981.40	\$ 1,350.00
Other Contractual	\$ 305,338.61	\$ 251,380.46	\$ 839,372.70	\$ 282,653.63	\$ 732,440.00	\$ 102,862.70	\$ 4,070.00
Utility	\$ 232,130.13	\$ 118,256.73	\$ 405,821.15	\$ 55,434.29	\$ 295,000.00	\$ 116,821.15	\$ (6,000.00)
General Operating	\$ 1,255,011.17	\$ 773,090.49	\$ 3,024,191.36	\$ 996,089.70	\$ 2,686,087.00	\$ 303,115.36	\$ 34,989.00
Supplies & Materials	\$ 416,692.04	\$ 284,097.72	\$ 972,584.82	\$ 271,795.06	\$ 898,765.00	\$ 69,330.82	\$ 4,489.00
Transportation	\$ 116,324.91	\$ 73,643.62	\$ 269,358.88	\$ 79,390.35	\$ 256,645.00	\$ 12,713.88	\$ -
Equipment	\$ 85,526.44	\$ 47,864.75	\$ 315,164.82	\$ 181,773.63	\$ 284,555.00	\$ 27,699.82	\$ 2,910.00
Law Enforcement	\$ 10,474.98	\$ 19,238.41	\$ 47,265.15	\$ 17,551.76	\$ 36,000.00	\$ 11,265.15	\$ -
Utilities	\$ 275,800.84	\$ 191,235.87	\$ 595,317.46	\$ 128,280.75	\$ 570,475.00	\$ 12,842.46	\$ 12,000.00
Tax-Related Expenses	\$ 273,996.80	\$ 6,437.84	\$ 363,894.60	\$ 83,459.96	\$ 361,428.00	\$ 2,466.60	\$ -
Miscellaneous Operating	\$ 76,195.16	\$ 150,572.28	\$ 460,605.63	\$ 233,838.19	\$ 278,219.00	\$ 166,796.63	\$ 15,590.00
Capital Outlay	\$ 1,650,626.01	\$ 2,201,215.12	\$ 5,870,590.33	\$ 2,018,749.20	\$ 1,894,900.00	\$ 1,469,692.79	\$ 2,505,997.54
Equipment	\$ 62,988.99	\$ 11,076.00	\$ 129,390.50	\$ 55,325.51	\$ 120,600.00	\$ 14,465.50	\$ (5,675.00)
Facilities	\$ 9,006.00	\$ -	\$ 9,103.00	\$ 97.00	\$ -	\$ 3,428.00	\$ 5,675.00
Rolling Stock	\$ 197,556.34	\$ 1,341.50	\$ 198,986.50	\$ 88.66	\$ 129,300.00	\$ 64,436.50	\$ 5,250.00
Capital Projects	\$ 1,381,074.68	\$ 2,188,797.62	\$ 5,533,110.33	\$ 1,963,238.03	\$ 1,645,000.00	\$ 1,387,362.79	\$ 2,500,747.54
Debt Service	\$ 980,533.44	\$ 991,142.18	\$ 1,971,676.50	\$ 0.88	\$ 1,971,676.00	\$ 0.50	\$ -
Interest Expense - Governmental Funds	\$ 190,966.25	\$ 78,816.78	\$ 269,783.91	\$ 0.88	\$ 268,754.00	\$ 0.50	\$ 1,029.41
Principal Payment - Governmental Funds	\$ 426,136.15	\$ 305,626.44	\$ 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	\$ 1,230,214.46	\$ -	\$ 1,484,452.00	\$ 254,237.54	\$ 1,260,687.00	\$ -	\$ 223,765.00
Transfers & Advances	\$ 1,230,214.46	\$ -	\$ 1,484,452.00	\$ 254,237.54	\$ 1,260,687.00	\$ -	\$ 223,765.00
Grand Total	\$ 10,129,045.79	\$ 5,886,516.69	\$ 22,614,644.72	\$ 6,599,082.24	\$ 16,886,898.00	\$ 2,770,995.18	\$ 2,956,751.54

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

Rev. Code Sec. 5705.39

County Auditor's Office,
Licking County, Ohio
Newark, Ohio
September 2, 2021

Jamie Nicholson, Finance Director
City of Pataskala

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

Michael L. Smith

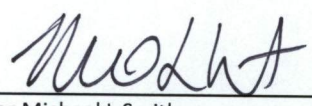
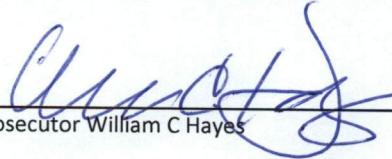
Michael L. Smith, County Auditor,
Licking County, Ohio

**5th AMENDED OFFICIAL CERTIFICATE OF
ESTIMATED RESOURCES
CITY OF PATASKALA - LICKING COUNTY**

	January 1, 2021 UNEC. BALANCE	TAXES	OTHER	TOTAL
GENERAL	\$ 2,060,673.91	\$ 1,164,770.00	\$ 812,728.00	\$ 4,038,171.91
SPECIAL REVENUE	6,367,893.47	-	9,131,660.54	15,499,554.01
DEBT SERVICE	282,039.01	-	1,104,031.00	1,386,070.01
CAPITAL PROJECTS	2,316,971.19	-	1,408,535.00	3,725,506.19
SPECIAL ASSESSMENTS	-	-	-	-
ENTERPRISE	7,583,782.22	-	7,189,261.75	14,773,043.97
INTERNAL	-	-	-	-
FIDUCIARY	445,528.50	-	423,000.00	868,528.50
TOTAL ALL FUNDS	<u>\$ 19,056,888.30</u>	<u>\$ 1,164,770.00</u>	<u>\$ 20,069,216.29</u>	<u>\$ 40,290,874.59</u>
GENERAL				
101 - General Fund	\$ 2,059,382.15	\$ 1,164,770.00	\$ 812,628.00	\$ 4,036,780.15
102 - Unclaimed Funds	1,291.76	-	100.00	1,391.76
TOTAL	<u>\$ 2,060,673.91</u>	<u>\$ 1,164,770.00</u>	<u>\$ 812,728.00</u>	<u>\$ 4,038,171.91</u>
SPECIAL REVENUE				
201 - Street Fund	\$ 2,334,786.52	-	\$ 3,508,750.00	\$ 5,843,536.52
202 - State Highway	234,450.35	-	93,380.00	327,830.35
203 - Ecological Preservation	1,000.00	-	8,000.00	9,000.00
204 - Pataskala JEDD	1,781.32	-	50.00	1,831.32
205 - Permissive License Tax	395,212.46	-	311,100.00	706,312.46
206 - Recreation Fund	64,880.43	-	318,350.00	383,230.43
207 - Park Use	210,205.53	-	82,000.00	292,205.53
208 - Police Fund	3,029,327.36	-	3,966,650.00	6,995,977.36
209 - Immobilization	490.00	-	-	490.00
210 - Mayor's Court Computer	24,707.74	-	3,000.00	27,707.74
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10
212 - Law Enforcement Trust	17,295.84	-	2,500.00	19,795.84
213 - Pataskaka Mobile Home Park	4,491.72	-	-	4,491.72
214 - FEMA Fund	-	-	-	-
215 - CHIP Fund	-	-	-	-
216 - Community Development Block Grant	-	-	-	-
217 - Safe Routes to School	-	-	-	-
218 - Police K-9	17,532.98	-	1,500.00	19,032.98
219 - Sesquicentennial Fund	366.91	-	-	366.91
220 - Indigent Drivers Interlock	952.10	-	-	952.10
221 - Indigent Drivers Alcohol Treatment	-	-	-	-
222 - Law Enforcement Training & Ed	10,079.61	-	4,500.00	14,579.61
223 - Payment In Lieu	14,386.50	-	-	14,386.50
224 - Local Coronavirus Relief Fund	-	-	-	-
225 - Local Fiscal Recovery Fund	-	-	831,880.54	831,880.54
TOTAL	<u>\$ 6,367,893.47</u>	<u>\$ -</u>	<u>\$ 9,131,660.54</u>	<u>\$ 15,499,554.01</u>
DEBT SERVICE				
401 - Debt Service	\$ 282,039.01	-	\$ 1,104,031.00	\$ 1,386,070.01
402 - Street Bond	-	-	-	-
TOTAL	<u>\$ 282,039.01</u>	<u>\$ -</u>	<u>\$ 1,104,031.00</u>	<u>\$ 1,386,070.01</u>
CAPITAL PROJECTS				
301 - Capital Improvements	\$ 1,368,813.41	-	\$ 1,061,010.00	\$ 2,429,823.41
302 - Bond Improvements	41,755.84	-	25.00	41,780.84
303 - State Issue II Capital Improvements	31,831.32	-	-	31,831.32
304 - Municipal Building Purchase	-	-	-	-
305 - Courter Bridge Improvements	-	-	-	-
306 - SR 310 TIF	665,638.90	-	250,000.00	915,638.90
307 - Columbia Road Bridge Improvements	-	-	-	-
308 - Capital Facilities	208,931.72	-	97,500.00	306,431.72
TOTAL	<u>\$ 2,316,971.19</u>	<u>\$ -</u>	<u>\$ 1,408,535.00</u>	<u>\$ 3,725,506.19</u>

308 - Capital Facilities	208,931.72	-	97,500.00	306,431.72
TOTAL	\$ 2,316,971.19	\$ -	\$ 1,408,535.00	\$ 3,725,506.19
SPECIAL ASSESSMENTS				
	UNENC. BALANCE	TAXES	OTHER	TOTAL
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
ENTERPRISE FUND				
601 - Water Utility	\$ 1,241,265.91	\$ -	\$ 1,339,087.00	\$ 2,580,352.91
602 - Water Capital Improvements	2,459,512.92	-	1,015,000.00	3,474,512.92
603 - Water Bond Improvements	1.06	-	-	1.06
604 - Water Debt Service	53,704.16	-	588,465.00	642,169.16
605 - Water Treatment Plant #2	0.38	-	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	514,117.00	514,117.00
651 - Sewer Utility	2,726,315.38	-	1,647,000.00	4,373,315.38
652 - Sewer Capital Improvements	832,088.97	-	1,837,550.75	2,669,639.72
653 - Sewer Bond Improvements	387.84	-	-	387.84
654 - Sewer Debt Service	256,908.28	-	227,781.00	484,689.28
655 - Oaks Assessment	13,597.32	-	20,261.00	33,858.32
656 - Utility State Issue II (OPWC)	-	-	-	-
TOTAL	\$ 7,583,782.22	\$ -	\$ 7,189,261.75	\$ 14,773,043.97
INTERNAL FUNDS				
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
FIDUCIARY FUNDS				
501 - Construction Account/Project Fund	\$ 355,852.39	\$ -	\$ 375,000.00	\$ 730,852.39
502 - Fire Escrow Fund	8,664.50	-	25,000.00	33,664.50
503 - Vendor Bond & Escrow	850.00	-	10,000.00	10,850.00
504 - Police Evidence Cash Seizure	15,652.72	-	13,000.00	28,652.72
999 - Payroll Clearing Fund	64,508.89	-	-	64,508.89
TOTAL	\$ 445,528.50	\$ -	\$ 423,000.00	\$ 868,528.50

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

	BUDGET	COMMISSION
		
_____ Auditor Michael L Smith		
		
_____ Prosecutor William C Hayes		
Absent		
_____ Treasurer Roy Van Atta		

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

	RESOURCES AVAILABLE	RESOURCES APPROPRIATED BY LEGISLATION	PROJECTED UNENCUMBERED FUND BALANCE AS 12/31/21	OK OR EXCEEDS
GENERAL	\$ 4,038,171.91	\$ 1,936,390.85	\$ 2,101,781.06	OK
SPECIAL REVENUE	15,499,554.01	8,686,234.05	6,813,319.96	OK
DEBT SERVICE	1,386,070.01	1,037,779.12	348,290.89	OK
CAPITAL PROJECTS	3,725,506.19	1,492,859.96	2,232,646.23	OK
SPECIAL ASSESSMENTS	-	-	-	OK
ENTERPRISE	14,773,043.97	5,624,054.99	9,148,988.98	OK
INTERNAL	-	-	-	OK
FIDUCIARY	868,528.50	546,567.00	321,961.50	OK
TOTAL	\$ 40,290,874.59	\$ 19,323,885.97	\$ 20,966,988.62	

GENERAL

101 - General Fund	\$ 4,036,780.15	\$ 1,936,390.85	\$ 2,100,389.30	OK
102 - Unclaimed Funds	1,391.76	-	1,391.76	OK
TOTAL GENERAL	\$ 4,038,171.91	\$ 1,936,390.85	\$ 2,101,781.06	OK

SPECIAL REVENUE

201 - Street Fund	\$ 5,843,536.52	\$ 3,314,141.01	\$ 2,529,395.51	OK
202 - State Highway	327,830.35	77,776.05	250,054.30	OK
203 - Ecological Preservation	9,000.00	-	9,000.00	OK
204 - Pataskala JEDD	1,831.32	-	1,831.32	OK
205 - Permissive License Tax	706,312.46	443,226.01	263,086.45	OK
206 - Recreation Fund	383,230.43	284,890.52	98,339.91	OK
207 - Park Use	292,205.53	184,633.44	107,572.09	OK
208 - Police Fund	6,995,977.36	3,527,348.94	3,468,628.42	OK
209 - Immobilization	490.00	-	490.00	OK
210 - Mayor's Court Computer	27,707.74	9,837.54	17,870.20	OK
211 - Alcohol Enforcement & Education	5,946.10	2,500.00	3,446.10	OK
212 - Law Enforcement Trust	19,795.84	10,000.00	9,795.84	OK
213 - Pataskaka Mobile Home Park	4,491.72	-	4,491.72	OK
214 - FEMA Fund	-	-	-	OK
215 - CHIP Fund	-	-	-	OK
216 - Community Development Block Grant	-	-	-	OK
217 - Safe Routes to School	-	-	-	OK
218 - Police K-9	19,032.98	-	19,032.98	OK
219 - Sesquicentennial Fund	366.91	-	366.91	OK
220 - Indigent Drivers Interlock	952.10	-	952.10	OK
221 - Indigent Drivers Alcohol Treatment	-	-	-	OK
222 - Law Enforcement Training & Ed	14,579.61	-	14,579.61	OK
223 - Payment In Lieu	14,386.50	-	14,386.50	OK
224 - Local Coronavirus Relief Fund	-	-	-	OK
225 - Local Fiscal Recovery Fund	831,880.54	831,880.54	-	OK
TOTAL SPECIAL REVENUE	\$ 15,499,554.01	\$ 8,686,234.05	\$ 6,813,319.96	OK

DEBT SERVICE

401 - Debt Service	\$ 1,386,070.01	\$ 1,037,779.12	\$ 348,290.89	OK
402 - Street Bond	-	-	-	OK
TOTAL DEBT SERVICE	\$ 1,386,070.01	\$ 1,037,779.12	\$ 348,290.89	OK

CAPITAL PROJECTS

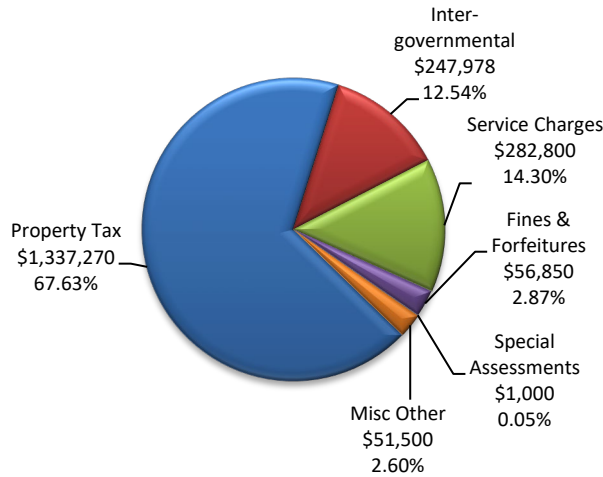
301 - Capital Improvements	\$ 2,429,823.41	\$ 1,182,029.68	\$ 1,247,793.73	OK
302 - Bond Improvements	41,780.84	41,776.00	4.84	OK
303 - State Issue II Capital Improvements	31,831.32	-	31,831.32	OK
304 - Municipal Building Purchase	-	-	-	OK
305 - Courter Bridge Improvements	-	-	-	OK
306 - SR 310 TIF	915,638.90	119,054.28	796,584.62	OK

307 - Columbia Road Bridge Improvements	-	-	-	OK
308 - Capital Facilities	306,431.72	150,000.00	156,431.72	OK
TOTAL CAPITAL PROJECTS	\$ 3,725,506.19	\$ 1,492,859.96	\$ 2,232,646.23	OK
<u>SPECIAL ASSESSMENTS</u>				
	\$ -	\$ -	\$ -	OK
	-	-	-	OK
TOTAL SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	OK
<u>ENTERPRISE FUND</u>				
601 - Water Utility	\$ 2,580,352.91	\$ 1,314,579.22	\$ 1,265,773.69	OK
602 - Water Capital Improvements	3,474,512.92	1,093,738.12	2,380,774.80	OK
603 - Water Bond Improvements	1.06	-	1.06	OK
604 - Water Debt Service	642,169.16	585,466.00	56,703.16	OK
605 - Water Treatment Plant #2	0.38	-	0.38	OK
606 - Water Utility State Issue II (OPWC)	514,117.00	514,117.00	-	OK
651 - Sewer Utility	4,373,315.38	1,401,043.48	2,972,271.90	OK
652 - Sewer Capital Improvements	2,669,639.72	329,528.40	2,340,111.32	OK
653 - Sewer Bond Improvements	387.84	-	387.84	OK
654 - Sewer Debt Service	484,689.28	364,320.29	120,368.99	OK
655 - Oaks Assessment	33,858.32	21,262.48	12,595.84	OK
656 - Utility State Issue II (OPWC)	-	-	-	OK
TOTAL ENTERPRISE	\$ 14,773,043.97	\$ 5,624,054.99	\$ 9,148,988.98	OK
<u>INTERNAL FUNDS</u>				
	\$ -	\$ -	\$ -	OK
	-	-	-	OK
TOTAL INTERNAL	\$ -	\$ -	\$ -	OK
<u>FIDUCIARY FUNDS</u>				
501 - Construction Account/Project Fund	\$ 730,852.39	\$ 475,000.00	\$ 255,852.39	OK
502 - Fire Escrow Fund	33,664.50	33,664.00	0.50	OK
503 - Vendor Bond & Escrow	10,850.00	9,350.00	1,500.00	OK
504 - Police Evidence/Cash Seizure	28,652.72	28,553.00	99.72	OK
999 - Payroll Clearing Fund	64,508.89	-	64,508.89	OK
TOTAL FIDUCIARY	\$ 868,528.50	\$ 546,567.00	\$ 321,961.50	OK

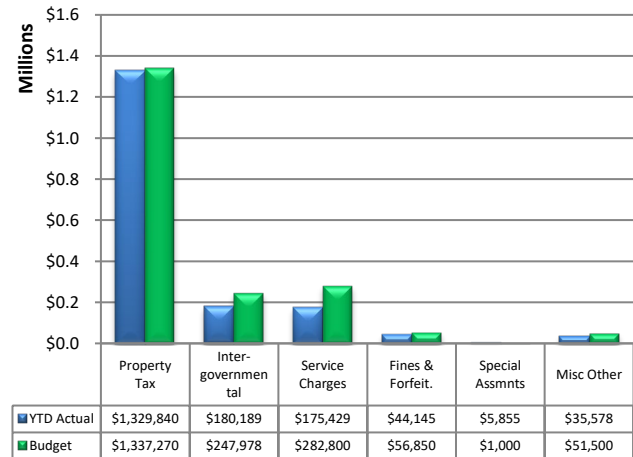
General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$1.77 million, which represents 89.56% of budget. When compared to a straight-line rate of 66.67%, general fund revenues through August 31st are running well ahead of budget. However, the timing of when the city receives its semi-annual property tax settlements tends to skew the total. We received the 2nd half property tax settlement during the month of August. Eliminating the impact that the property tax receipts have in the calculation, the total is running at 67.15%, or approximately 0.5% higher than budget.

General Fund Revenue Budget by Source



General Fund Revenue Budget vs YTD Actual



The largest revenue source for the general fund is property taxes, which accounts for 67.63% 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 \$1.33 million in property tax revenues from the Licking County Treasurer (99.44% of budget). This total is up by \$214.8 thousand (19.27%) from the same eight-month period in 2020. The increase is the result of a somewhat increased assessed valuation of the city due to recent growth in residential construction coming on the tax rolls.

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 \$282.8 thousand (14.30% of budget). Through August 31, the city has received \$175.4 thousand (62.03% of budget) and is down by \$24.1 thousand (12.07%) from FY 2020. The variance is the result of reduced franchise fee revenue (down \$45.9 thousand); partially offset by increased requests for permits from the city in 2021 (up \$15.1 thousand) and increased variance applications and zoning permit requests (up \$6.7 thousand).

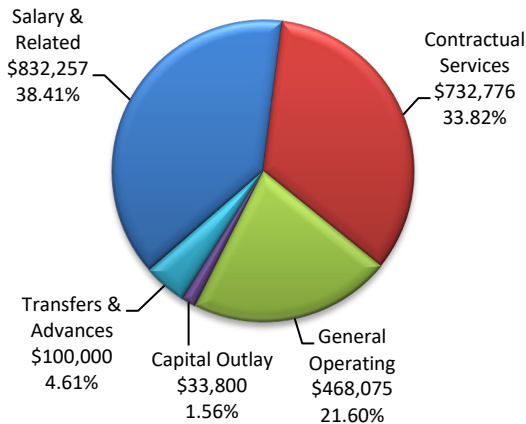
Intergovernmental revenue is the next major general fund revenue source. It reflects funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2021, it is projected to account for approximately \$248.0 thousand (12.54% 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 \$180.2

thousand in this category (72.66% of budget) and is up by \$17.4 thousand (10.71%) when compared to the same eight-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 \$14.3 thousand); partially offset by reduced liquor permit revenues (timing issue – down \$9.7 thousand).

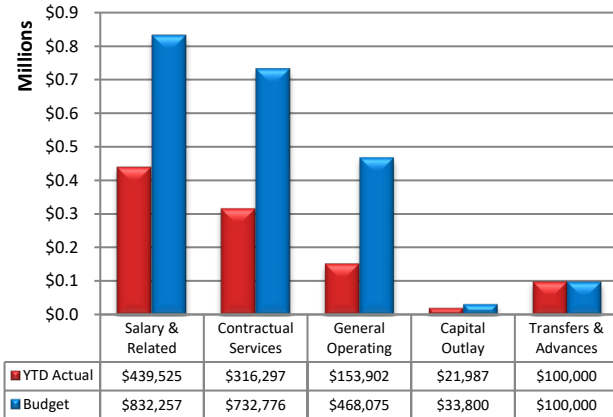
Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2021 budget in this category is \$56.9 thousand (2.87% of budget) and consists of fines and forfeitures generated by the operation of the city’s Mayor’s Court, as well as other state-generated fines. Due to the significantly reduced level of receipts, the forecast in this line was reduced by \$46.0 thousand (44.73%). Through August 31, the city has received \$44.1 thousand in this category, which represents 77.65% of budget. Compared to the same eight-month period in 2020, the total is up by only \$2.5 thousand, or 6.08%. 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 \$2.17 million. Total spending through August 31 is \$1.03 million and is equal to 47.61% of the budget. Including encumbrances (e.g., purchase orders) of \$425.5 thousand (but excluding transfers) in the total results in a total ratio equal to 65.66% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same eight-month period in 2020 (and excluding transfers), the total is down by \$50.6 thousand (5.15%).

General Fund Expense Budget by Category



General Fund Spending Budget vs YTD Actual
(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category, with a 2021 budget of \$832.3 thousand, or 38.41% of the general fund budget. Spending through August 31 was \$439.5 thousand, or 52.81% of budget. The positive variance (\$115.3 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.

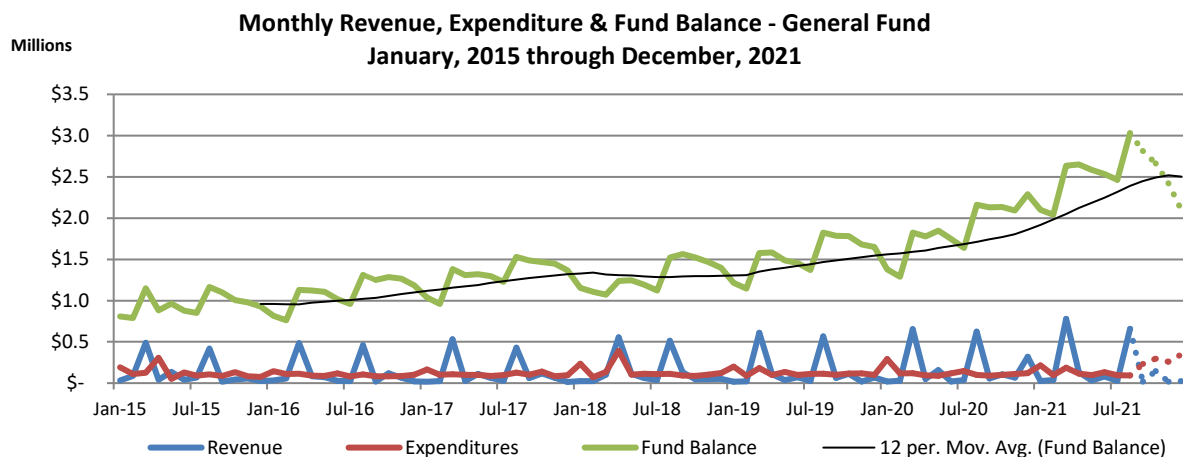
Contractual services is another major expense category in the General fund. The 2021 budget in this category is \$732.8 thousand (33.82% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through August 31 is \$316.3 thousand (43.16% of budget). Including encumbrances (e.g., purchase orders) of \$207.8 thousand in the total, 71.52% 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 \$468.1 thousand, or 21.60% of the fund’s budget. Year to-date 2021 spending in this category is \$153.9 thousand and is equal to 32.88% of budget. Including encumbrances in the calculation, the total spent or committed is \$291.1 thousand, or 62.18% of budget. Spending in this category is down by \$62.8 thousand (28.98%) from the same eight-month period in 2020 and is primarily due reduced spending on supplies and materials (down \$14.4 thousand) and other miscellaneous expenses (down \$57.7 thousand); partially offset by increased spending on utilities (up \$8.3 thousand) and equipment (up \$2.5 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.

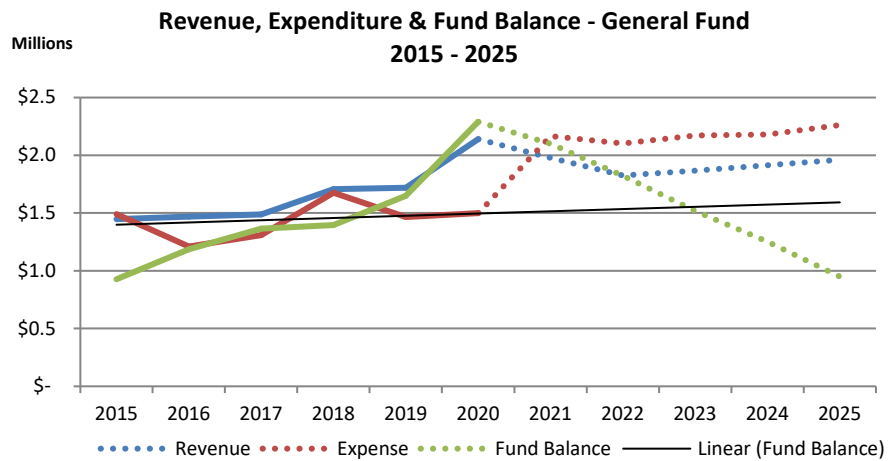
Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in 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 \$189.5 thousand (8.28%) 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 \$948.9 thousand at the end of FY 2025 and would reflect a carryover balance ratio of 41.95% which is higher than the 25-35% target range in the city's fund balance policy.



CITY OF PATASKALA, OHIO
AUGUST 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				
REVENUE											
Taxes	Property Taxes	\$ 1,329,840	\$ 1,337,270	\$ 7,430	99.44%	\$ 1,114,995	\$ 1,115,000	\$ 5	100.00%	\$ 214,845	19.27%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ 1,329,840	\$ 1,337,270	\$ 7,430	99.44%	\$ 1,114,995	\$ 1,115,000	\$ 5	100.00%	\$ 214,845	19.27%
Intergovernmental	State-Shared Revenues	\$ 180,189	\$ 247,978	\$ 67,789	72.66%	\$ 162,758	\$ 220,756	\$ 57,998	73.73%	\$ 17,432	10.71%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 180,189	\$ 247,978	\$ 67,789	72.66%	\$ 162,758	\$ 220,756	\$ 57,998	73.73%	\$ 17,432	10.71%
Charges for Service	General Government Fees	\$ 87,092	\$ 92,800	\$ 5,708	93.85%	\$ 65,279	\$ 72,750	\$ 7,471	89.73%	\$ 21,813	33.42%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	88,336	190,000	101,664	46.49%	134,235	190,000	55,766	70.65%	(45,898)	-34.19%
	Total Charges for Service	\$ 175,429	\$ 282,800	\$ 107,371	62.03%	\$ 199,513	\$ 262,750	\$ 63,237	75.93%	\$ (24,085)	-12.07%
Fines & Forfeitures	Mayor's Court	\$ 44,145	\$ 56,750	\$ 12,605	77.79%	\$ 41,614	\$ 71,343	\$ 29,729	58.33%	\$ 2,530	6.08%
	Other Fines & Forfeitures	-	100	100	0.00%	-	100	100	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ 44,145	\$ 56,850	\$ 12,705	77.65%	\$ 41,614	\$ 71,443	\$ 29,829	58.25%	\$ 2,530	6.08%
Special Assessments	Special Assessments	5,855	1,000	(4,855)	585.55%	460	2,500	2,040	18.42%	5,395	1171.71%
	Total Special Assessments	\$ 5,855	\$ 1,000	\$ (4,855)	585.55%	\$ 460	\$ 2,500	\$ 2,040	18.42%	\$ 5,395	1171.71%
Other Sources	Investment Income	\$ 12,233	\$ 20,000	\$ 7,767	61.16%	\$ 20,608	\$ 30,000	\$ 9,392	68.69%	\$ (8,375)	-40.64%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	23,345	31,500	8,155	74.11%	34,223	46,500	12,277	73.60%	(10,878)	-31.79%
	Total Other Sources	\$ 35,578	\$ 51,500	\$ 15,922	69.08%	\$ 54,831	\$ 76,500	\$ 21,669	71.67%	\$ (19,253)	-35.11%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ 16,894	\$ 17,000	\$ 106	99.38%	\$ (16,894)	-100.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ 16,894	\$ 17,000	\$ 106	99.38%	\$ (16,894)	-100.00%
	Grand Total Revenue	\$ 1,771,036	\$ 1,977,398	\$ 206,362	89.56%	\$ 1,591,065	\$ 1,765,949	\$ 174,884	90.10%	\$ 179,971	11.31%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ (16,894)	\$ (17,000)	\$ 106	-0.62%	\$ 16,894	-100.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ (16,894)	\$ (17,000)	\$ 106	-0.62%	\$ 16,894	-100.00%
	Adjusted Grand Total Revenue	\$ 1,771,036	\$ 1,977,398	\$ 206,362	89.56%	\$ 1,574,171	\$ 1,748,949	\$ 174,778	90.01%	\$ 196,864	12.51%

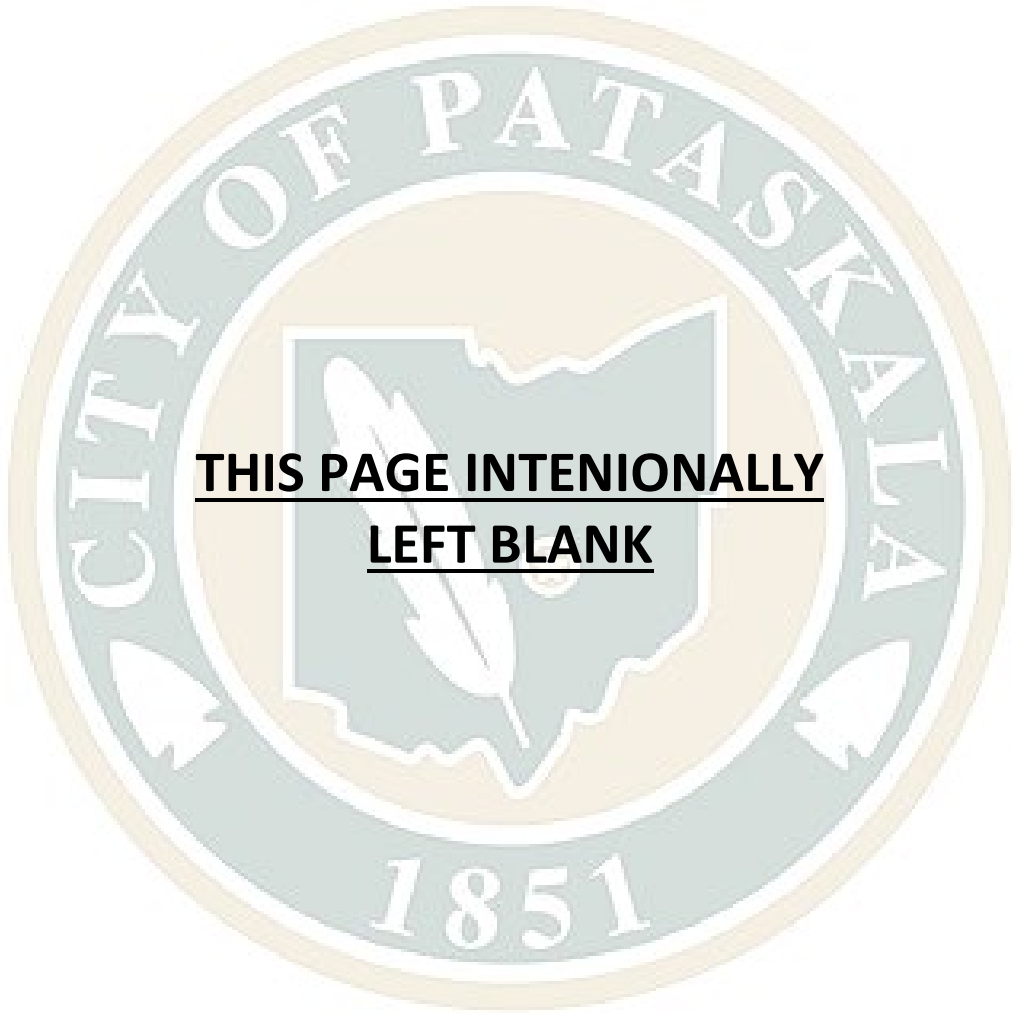
		YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 439,525	\$ 832,257	\$ 392,732	47.19%	\$ 80,511	\$ 312,221	37.51%	\$ 442,865	\$ (3,340)	-0.75%
	Contractual Services	316,297	732,776	416,479	56.84%	207,785	208,694	28.48%	313,002	3,294	1.05%
	General Operating	153,902	468,075	314,173	67.12%	137,170	177,003	37.82%	216,696	(62,794)	-28.98%
	Capital Outlay	21,987	33,800	11,813	34.95%	-	11,813	34.95%	9,784	12,203	124.73%
	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	\$ 1,031,711	\$ 2,166,908	\$ 1,135,197	52.39%	\$ 425,466	\$ 709,731	32.75%	\$ 1,077,347	\$ (45,636)	-4.24%
Adjustments:											
	- Interfund transfers & advances	\$ (100,000)	\$ (100,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (95,000)	\$ (5,000)	5.26%
	Total Adjustments	\$ (100,000)	\$ (100,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (95,000)	\$ (5,000)	5.26%
	Adjusted Grand Total Expenditures	\$ 931,711	\$ 2,066,908	\$ 1,135,197	54.92%	\$ 425,466	\$ 709,731	34.34%	\$ 982,347	\$ (50,636)	-5.15%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,029,224	\$ 2,100,389			\$ 2,603,758			\$ 2,163,435	\$ 865,789	40.02%
			96.93%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 1,771,035.85	\$ 1,977,398.00	\$ 206,362.15	\$ 1,781,448.00	\$ 195,950.00
Taxes	\$ 1,329,839.83	\$ 1,337,270.00	\$ 7,430.17	\$ 1,164,770.00	\$ 172,500.00
Property Taxes	\$ 1,329,839.83	\$ 1,337,270.00	\$ 7,430.17	\$ 1,164,770.00	\$ 172,500.00
Intergovernmental	\$ 180,189.29	\$ 247,978.00	\$ 67,788.71	\$ 207,978.00	\$ 40,000.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 180,189.29	\$ 247,978.00	\$ 67,788.71	\$ 207,978.00	\$ 40,000.00
Charges for Service	\$ 175,428.75	\$ 282,800.00	\$ 107,371.25	\$ 252,750.00	\$ 30,050.00
General Government Fees	\$ 87,092.26	\$ 92,800.00	\$ 5,707.74	\$ 62,750.00	\$ 30,050.00
Other Service Charges	\$ 88,336.49	\$ 190,000.00	\$ 101,663.51	\$ 190,000.00	\$ -
Fines & Forfeitures	\$ 44,144.66	\$ 56,850.00	\$ 12,705.34	\$ 102,850.00	\$ (46,000.00)
Mayor's Court	\$ 44,144.66	\$ 56,750.00	\$ 12,605.34	\$ 102,750.00	\$ (46,000.00)
Other Fines & Forfeitures	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Special Assessments	\$ 5,855.48	\$ 1,000.00	\$ (4,855.48)	\$ 2,500.00	\$ (1,500.00)
Special Assessments	\$ 5,855.48	\$ 1,000.00	\$ (4,855.48)	\$ 2,500.00	\$ (1,500.00)
Miscellaneous Revenue	\$ 35,577.84	\$ 51,500.00	\$ 15,922.16	\$ 50,600.00	\$ 900.00
Investment Income	\$ 12,232.66	\$ 20,000.00	\$ 7,767.34	\$ 29,100.00	\$ (9,100.00)
Other Miscellaneous Revenue	\$ 23,345.18	\$ 31,500.00	\$ 8,154.82	\$ 21,500.00	\$ 10,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,771,035.85	\$ 1,977,398.00	\$ 206,362.15	\$ 1,781,448.00	\$ 195,950.00

CITY OF PATASKALA, OHIO
 2020 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH AUGUST 31, 2020

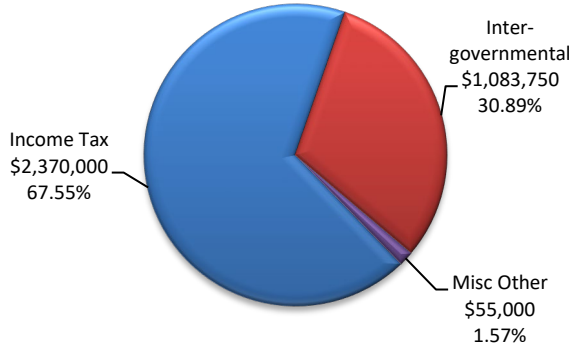
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 1,077,346.98	\$ 362,130.49	\$ 2,033,790.19	\$ 594,312.72	\$ 1,812,896.00	\$ 133,494.19	\$ 87,400.00
General Government	\$ 487,555.97	\$ 171,861.35	\$ 897,508.66	\$ 238,091.34	\$ 763,618.00	\$ 75,290.66	\$ 58,600.00
Salary & Related	\$ 257,205.75	\$ 36,761.09	\$ 445,312.40	\$ 151,345.56	\$ 422,866.00	\$ 13,846.40	\$ 8,600.00
Contractual Services	\$ 141,551.87	\$ 87,907.97	\$ 264,166.14	\$ 34,706.30	\$ 216,650.00	\$ 47,516.14	\$ -
General Operating	\$ 88,798.35	\$ 47,192.29	\$ 188,030.12	\$ 52,039.48	\$ 124,102.00	\$ 13,928.12	\$ 50,000.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 114,203.44	\$ 55,638.05	\$ 285,695.79	\$ 115,854.30	\$ 259,254.00	\$ 26,441.79	\$ -
Salary & Related	\$ 22,784.85	\$ 5,997.77	\$ 87,283.20	\$ 58,500.58	\$ 93,854.00	\$ 1,429.20	\$ (8,000.00)
Contractual Services	\$ 90,177.72	\$ 48,275.35	\$ 189,760.09	\$ 51,307.02	\$ 157,100.00	\$ 24,660.09	\$ 8,000.00
General Operating	\$ 1,240.87	\$ 1,364.93	\$ 8,652.50	\$ 6,046.70	\$ 8,300.00	\$ 352.50	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 109,059.88	\$ 21,392.45	\$ 207,716.55	\$ 77,264.22	\$ 201,751.00	\$ 3,015.55	\$ 2,950.00
Salary & Related	\$ 95,466.26	\$ 10,682.67	\$ 156,509.45	\$ 50,360.52	\$ 152,301.00	\$ 1,258.45	\$ 2,950.00
Contractual Services	\$ 2,571.20	\$ 4,650.48	\$ 9,500.00	\$ 2,278.32	\$ 9,500.00	\$ -	\$ -
General Operating	\$ 11,022.42	\$ 6,059.30	\$ 41,707.10	\$ 24,625.38	\$ 39,950.00	\$ 1,757.10	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 58,171.29	\$ 9,270.36	\$ 108,305.89	\$ 40,864.24	\$ 104,101.00	\$ 3,354.89	\$ 850.00
Salary & Related	\$ 22,094.43	\$ 3,682.24	\$ 45,703.55	\$ 19,926.88	\$ 43,148.00	\$ 1,705.55	\$ 850.00
Contractual Services	\$ 27,234.10	\$ 3,854.54	\$ 36,401.05	\$ 5,312.41	\$ 35,683.00	\$ 718.05	\$ -
General Operating	\$ 8,842.76	\$ 1,733.58	\$ 26,201.29	\$ 15,624.95	\$ 25,270.00	\$ 931.29	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 168,042.61	\$ 99,471.77	\$ 344,785.41	\$ 77,271.03	\$ 320,900.00	\$ 23,885.41	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 51,467.60	\$ 28,972.42	\$ 95,294.81	\$ 14,854.79	\$ 89,400.00	\$ 5,894.81	\$ -
General Operating	\$ 106,791.31	\$ 70,499.35	\$ 236,490.60	\$ 59,199.94	\$ 218,500.00	\$ 17,990.60	\$ -
Capital Outlay	\$ 9,783.70	\$ -	\$ 13,000.00	\$ 3,216.30	\$ 13,000.00	\$ -	\$ -
Transfers & Advances	\$ 95,000.00	\$ -	\$ 120,000.00	\$ 25,000.00	\$ 95,000.00	\$ -	\$ 25,000.00
Transfers & Advances	\$ 95,000.00	\$ -	\$ 120,000.00	\$ 25,000.00	\$ 95,000.00	\$ -	\$ 25,000.00
Recreational Programming	\$ 45,313.79	\$ 4,496.51	\$ 69,777.89	\$ 19,967.59	\$ 68,272.00	\$ 1,505.89	\$ -
Salary & Related	\$ 45,313.79	\$ 4,496.51	\$ 69,777.89	\$ 19,967.59	\$ 68,272.00	\$ 1,505.89	\$ -
Grand Total	\$ 1,077,346.98	\$ 362,130.49	\$ 2,033,790.19	\$ 594,312.72	\$ 1,812,896.00	\$ 133,494.19	\$ 87,400.00



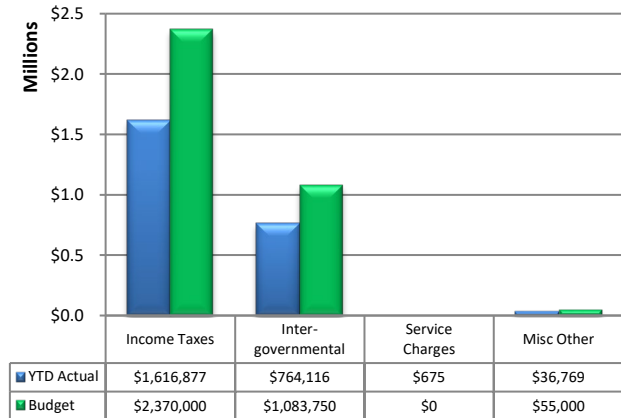
Street Fund (201)

Revenue – The Street Fund has a 2021 revenue budget of approximately \$3.51 million with the fund’s primary revenue sources being income taxes and intergovernmental revenues. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$2.42 million, which represents 68.93% of the full-year budget. Total revenue to-date is up by \$327.2 thousand (15.65%) from the same eight-month period in 2020.

Street Fund Revenue Budget by Source

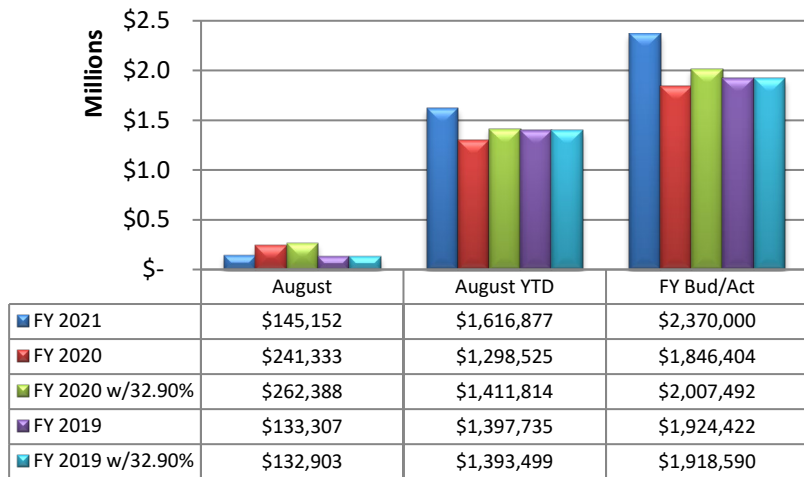


Street Fund Revenue Budget vs YTD Actual



Income tax collections in August were \$145.2 thousand and represent 6.12% of the 2021 budget. Collections were down by \$96.2 thousand (39.85%) when compared to the same period in 2020. It’s important to remember that the COVID-19 revenue impact began in April 2020, with much of the decline in revenues reversed in the month of August. Compared to August 2019 (pre-COVID19 impact), collections were \$11.8 thousand (4.91%) higher. Year to date income tax revenues credited to the fund are \$1.62 million and represent 68.22% of budget. In comparison, collections through August 2020 were \$1.30 million, and were equal to 70.33% of the 2020 full-year collections. In 2019, the rate was equal to 72.63% of full-year collections. The increase in the fund’s 2021 allocation rate from 30.26% to 32.90% had the effect of increasing the revenue credited to the fund by \$100.7 thousand. The increased level of total collections through August resulted in an increase of \$223.4 thousand. The net impact of these variances is the overall increase in fund revenue of \$318.4 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

Income Tax Collections - Street Fund

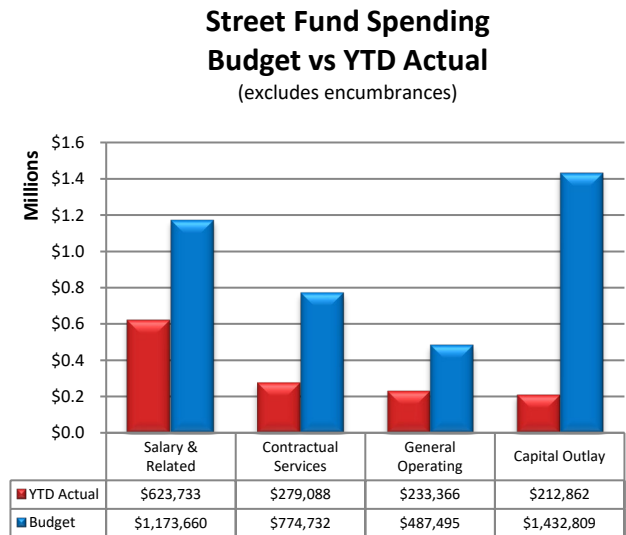
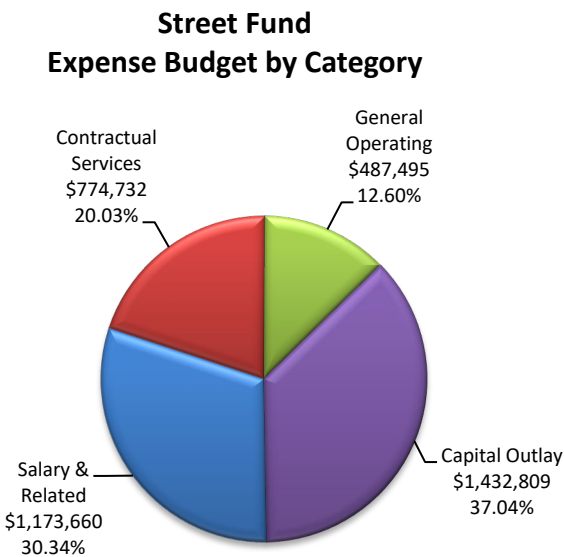


consideration, the fund would have received \$205.1 thousand (14.52%) more in 2021 than 2020 had the allocation rate not been changed, and collections would have been \$223.4 thousand (16.03%) higher than 2019 collections.

Intergovernmental revenues in the Street fund are budgeted at \$1.08 million and represent 30.89% 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 \$764.1 thousand in this category (70.51% of budget) which is up by \$57.8 thousand (8.19%) from the same eight-month period in 2020.

The other category, Other Sources, is budgeted at \$55.0 thousand and represents only 1.57% of the total fund revenue budget. To date, the city has received \$36.8 thousand (66.85% of budget) and is down by \$42.0 thousand (53.31%) from the same eight-month period in 2020.

Expenditures – The Street fund has a total appropriated expenditure budget for 2021 of approximately \$3.87 million. Total spending through August 31 was \$1.35 million and is equal to 34.87% of budget. The lower than anticipated spending rate is the result of below budget spending in all budget categories. Including encumbrances of \$1.41 million in the total (but excluding transfers) results in total fund spending equal to 71.41% of budget. Compared to year to-date 2020 (and excluding transfers), the total is down by \$1.42 million (51.28%) and is primarily the result of paying invoices from 2018 construction projects in January 2020 which didn’t recur in 2021.



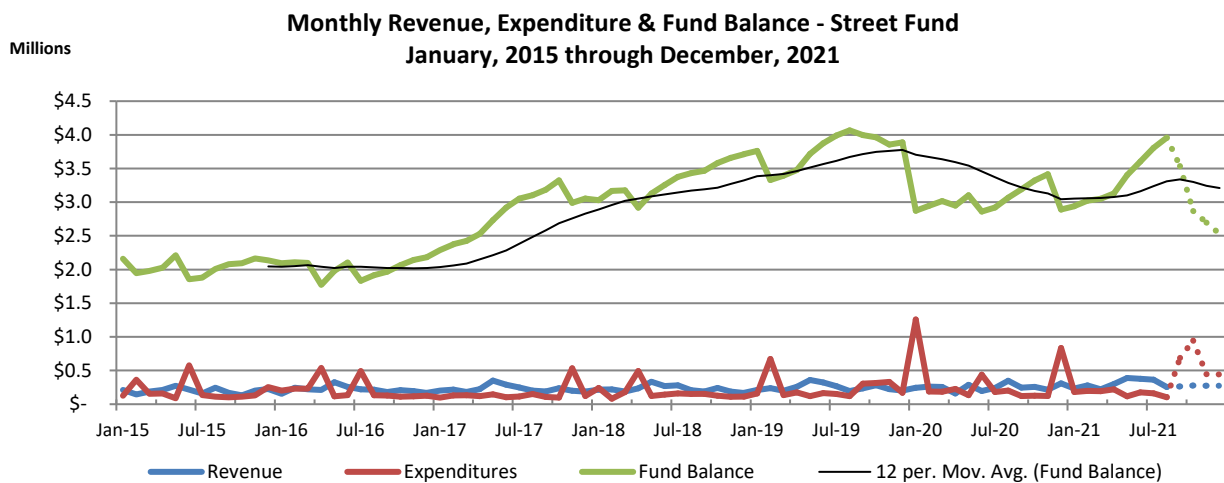
Spending on capital projects and equipment is the largest expense category in the Street fund with a 2021 budget of \$1.43 million, or 37.04% of the fund’s budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through August 31 was \$212.9 thousand, or 14.86% 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 \$1.22 million, or 84.81% 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 30.34% of the fund’s budget. Spending through August 31 was \$623.7 thousand, or 53.14% of budget. The positive budget variance (\$158.7 thousand below budget) is primarily the result of there being two (2) open crew leader positions, and very little spending on

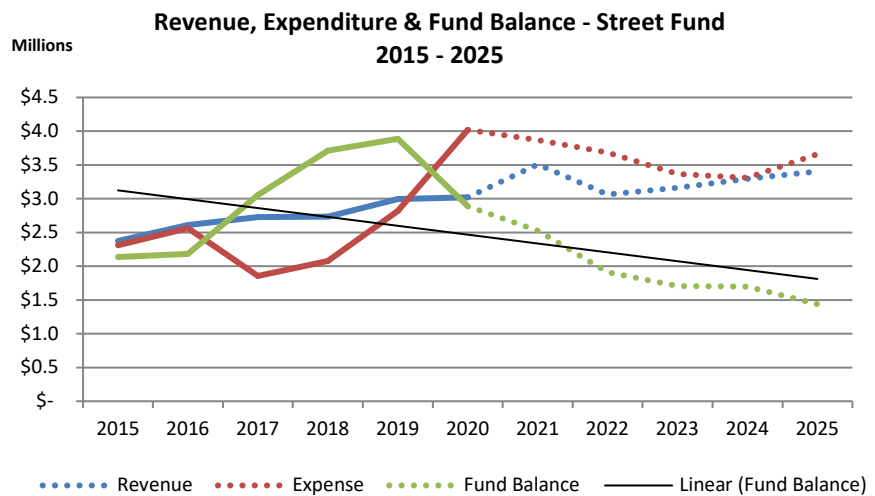
conferences, training and related travel due to the COVID-19 pandemic.

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 12.60% of the fund’s budget. Spending through August 31 was \$233.4 thousand, or 47.87% of budget. Including encumbrances in the calculation, total spending is \$319.8 thousand, or 65.60% of the budget. Spending in this category is down by approximately \$3.4 thousand (1.45%) when compared to the same eight-month period in 2020.

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



The chart above plots revenue, expenditures and fund balance monthly since January 2015. The solid color lines represent actual numbers, and the dotted lines represent future projections. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over time. The expense spikes, particularly in February 2019, January 2020 and December 2020 are the result of paying high-dollar invoices related to construction projects. Other than those items, revenues and spending have been closely matched. Since January 2015, revenues have generally equaled or exceeded expenses, except for large-dollar progress payments on capital improvement projects. In 2021, however, the fund balance is projected to decline by \$359.9 thousand (12.46%) due to planned roadway and



infrastructure improvement projects expected to be completed in 2021. This balance represents a carryover ratio of 65.38% 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 \$1.14 million and \$1.70 million. The 2025 year-end carryover balance is currently projected to be 39.29% of planned spending which is at mid-point of the policy range.

CITY OF PATASKALA, OHIO
AUGUST 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				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,616,877	2,370,000	753,123	68.22%	1,298,525	1,704,510	405,985	76.18%	318,352	24.52%
Total Taxes	\$ 1,616,877	\$ 2,370,000	\$ 753,123	68.22%	\$ 1,298,525	\$ 1,704,510	\$ 405,985	76.18%	\$ 318,352	24.52%
Intergovernmental										
State-Shared Revenues	\$ 764,116	\$ 1,083,750	\$ 319,634	70.51%	\$ 706,294	\$ 1,054,000	\$ 347,706	67.01%	\$ 57,823	8.19%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 764,116	\$ 1,083,750	\$ 319,634	70.51%	\$ 706,294	\$ 1,054,000	\$ 347,706	67.01%	\$ 57,823	8.19%
Charges for Service										
General Government Fees	\$ 675	\$ -	\$ (675)	100.00%	\$ 570	\$ -	\$ (570)	100.00%	\$ 105	18.42%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 675	\$ -	\$ (675)	100.00%	\$ 570	\$ -	\$ (570)	100.00%	\$ 105	18.42%
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	\$ 16,585	\$ 25,000	\$ 8,415	66.34%	\$ 42,385	\$ 51,018	\$ 8,633	83.08%	\$ (25,800)	-60.87%
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	20,184	30,000	9,816	67.28%	36,368	37,500	1,132	96.98%	(16,184)	-44.50%
Total Other Sources	\$ 36,769	\$ 55,000	\$ 18,231	66.85%	\$ 78,753	\$ 88,518	\$ 9,765	88.97%	\$ (41,984)	-53.31%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ 7,113	\$ 7,500	\$ 387	94.84%	\$ (7,113)	-100.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ 7,113	\$ 7,500	\$ 387	94.84%	\$ (7,113)	-100.00%
Grand Total Revenue	\$ 2,418,437	\$ 3,508,750	\$ 1,090,313	68.93%	\$ 2,091,255	\$ 2,854,528	\$ 763,273	73.26%	\$ 327,183	15.65%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ (7,113)	\$ (7,500)	\$ 387	-5.16%	\$ 7,113	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ (7,113)	\$ (7,500)	\$ 387	-5.16%	\$ 7,113	-100.00%
Adjusted Grand Total Revenue	\$ 2,418,437	\$ 3,508,750	\$ 1,090,313	68.93%	\$ 2,084,141	\$ 2,847,028	\$ 762,887	73.20%	\$ 334,296	16.04%

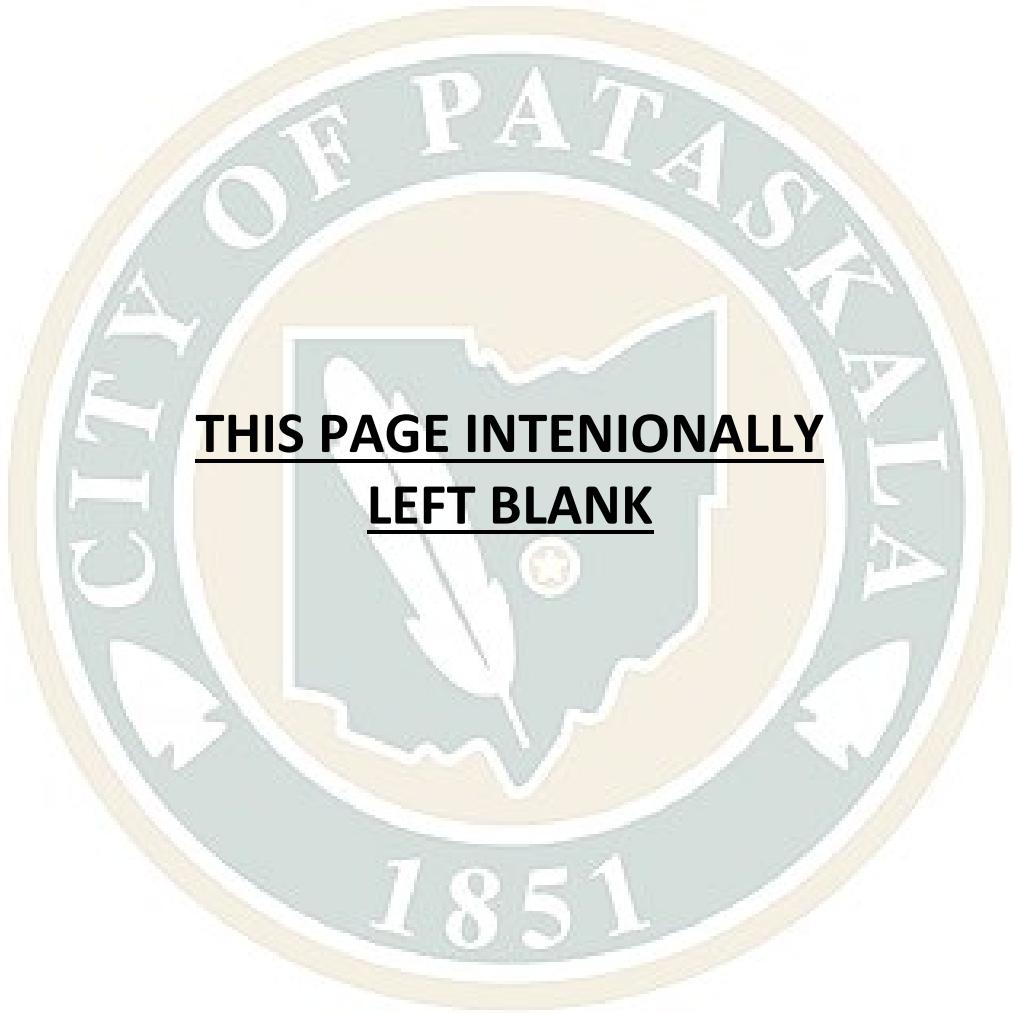
	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 623,733	\$ 1,173,660	\$ 549,926	46.86%	\$ 118,175	\$ 431,752	36.79%	\$ 603,122	\$ 20,612	3.42%
Contractual Services	279,088	774,732	495,644	63.98%	206,660	288,984	37.30%	395,346	(116,259)	-29.41%
General Operating	233,366	487,495	254,128	52.13%	86,434	167,694	34.40%	236,804	(3,438)	-1.45%
Capital Outlay	212,862	1,432,809	1,219,948	85.14%	1,002,237	217,711	15.19%	1,533,870	(1,321,009)	-86.12%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	45,000	(45,000)	-100.00%
Grand Total Expenditures	\$ 1,349,049	\$ 3,868,696	\$ 2,519,647	65.13%	\$ 1,413,506	\$ 1,106,141	28.59%	\$ 2,814,142	\$ (1,465,093)	-52.06%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (45,000)	\$ 45,000	-100.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (45,000)	\$ 45,000	-100.00%
Adjusted Grand Total Expenditures	\$ 1,349,049	\$ 3,868,696	\$ 2,519,647	65.13%	\$ 1,413,506	\$ 1,106,141	28.59%	\$ 2,769,142	\$ (1,420,093)	-51.28%
<i>Ending Fund Balance</i>	<i>(based on non-adjusted expenditures)</i>									
	\$ 3,958,729	\$ 2,529,396		65.38%	\$ 2,545,224			\$ 3,164,876	\$ 793,853	25.08%

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 2,418,437.26	\$ 3,508,750.00	\$ 1,090,312.74	\$ 3,080,816.00	\$ 427,934.00
Taxes	\$ 1,616,876.86	\$ 2,370,000.00	\$ 753,123.14	\$ 1,917,579.00	\$ 452,421.00
Income Taxes	\$ 1,616,876.86	\$ 2,370,000.00	\$ 753,123.14	\$ 1,917,579.00	\$ 452,421.00
Intergovernmental	\$ 764,116.44	\$ 1,083,750.00	\$ 319,633.56	\$ 1,083,750.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 764,116.44	\$ 1,083,750.00	\$ 319,633.56	\$ 1,083,750.00	\$ -
Charges for Service	\$ 675.00	\$ -	\$ (675.00)	\$ -	\$ -
General Government Fees	\$ 675.00	\$ -	\$ (675.00)	\$ -	\$ -
Miscellaneous Revenue	\$ 36,768.96	\$ 55,000.00	\$ 18,231.04	\$ 79,487.00	\$ (24,487.00)
Investment Income	\$ 16,584.80	\$ 25,000.00	\$ 8,415.20	\$ 49,487.00	\$ (24,487.00)
Other Miscellaneous Revenue	\$ 20,184.16	\$ 30,000.00	\$ 9,815.84	\$ 30,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,418,437.26	\$ 3,508,750.00	\$ 1,090,312.74	\$ 3,080,816.00	\$ 427,934.00

CITY OF PATASKALA, OHIO
 2020 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH AUGUST 31, 2020

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 2,814,142.21	\$ 1,100,895.01	\$ 4,979,930.07	\$ 1,064,892.85	\$ 3,553,005.00	\$ 1,424,975.07	\$ 1,950.00
General Government	\$ 297,292.48	\$ 99,487.63	\$ 607,869.51	\$ 211,089.40	\$ 514,412.00	\$ 172,482.51	\$ (79,025.00)
Salary & Related	\$ 37,579.65	\$ 5,452.12	\$ 83,237.85	\$ 40,206.08	\$ 79,912.00	\$ 2,350.85	\$ 975.00
Contractual Services	\$ 259,452.83	\$ 94,035.51	\$ 523,131.66	\$ 169,643.32	\$ 433,000.00	\$ 170,131.66	\$ (80,000.00)
General Operating	\$ 260.00	\$ -	\$ 1,500.00	\$ 1,240.00	\$ 1,500.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 27,570.50	\$ 17,429.50	\$ 52,000.00	\$ 7,000.00	\$ 49,500.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 27,570.50	\$ 17,429.50	\$ 52,000.00	\$ 7,000.00	\$ 49,500.00	\$ 2,500.00	\$ -
Finance	\$ 131,927.35	\$ 10,077.85	\$ 214,411.97	\$ 72,406.77	\$ 210,831.00	\$ 2,430.97	\$ 1,150.00
Salary & Related	\$ 52,015.81	\$ 5,759.05	\$ 89,122.58	\$ 31,347.72	\$ 86,357.00	\$ 1,615.58	\$ 1,150.00
Contractual Services	\$ 10,746.93	\$ 2,997.73	\$ 16,065.13	\$ 2,320.47	\$ 15,383.00	\$ 682.13	\$ -
General Operating	\$ 69,164.61	\$ 1,321.07	\$ 109,224.26	\$ 38,738.58	\$ 109,091.00	\$ 133.26	\$ -
Parks, Lands & Municipal Facilities	\$ 7,876.54	\$ 9,869.91	\$ 25,431.45	\$ 7,685.00	\$ 24,000.00	\$ 1,431.45	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 7,876.54	\$ 9,869.91	\$ 25,431.45	\$ 7,685.00	\$ 24,000.00	\$ 1,431.45	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ 2,304,475.34	\$ 964,030.12	\$ 4,035,217.14	\$ 766,711.68	\$ 2,754,262.00	\$ 1,246,130.14	\$ 34,825.00
Salary & Related	\$ 513,526.26	\$ 83,972.96	\$ 914,210.49	\$ 316,711.27	\$ 916,462.00	\$ 25,248.49	\$ (27,500.00)
Contractual Services	\$ 97,576.08	\$ 40,169.87	\$ 253,302.75	\$ 115,556.80	\$ 229,500.00	\$ 23,802.75	\$ -
General Operating	\$ 159,502.75	\$ 78,394.28	\$ 372,694.90	\$ 134,797.87	\$ 358,500.00	\$ 14,194.90	\$ -
Capital Outlay	\$ 1,533,870.25	\$ 761,493.01	\$ 2,495,009.00	\$ 199,645.74	\$ 1,249,800.00	\$ 1,182,884.00	\$ 62,325.00
Transfers & Advances	\$ 45,000.00	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -	\$ 45,000.00
Transfers & Advances	\$ 45,000.00	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -	\$ 45,000.00
Grand Total	\$ 2,814,142.21	\$ 1,100,895.01	\$ 4,979,930.07	\$ 1,064,892.85	\$ 3,553,005.00	\$ 1,424,975.07	\$ 1,950.00

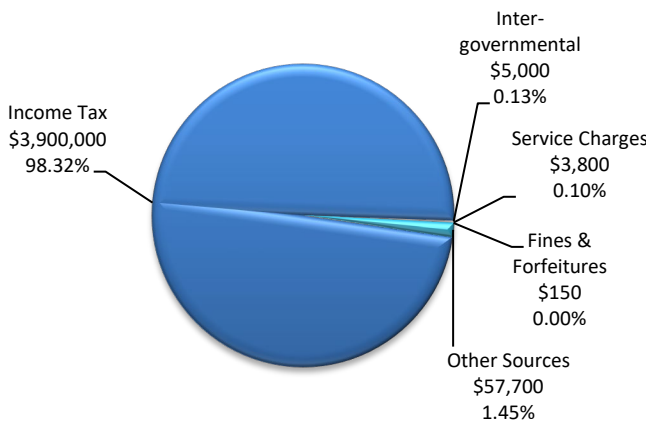


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Police Fund (208)

Revenue – The fund’s primary revenue sources are income taxes and other sources, and it has a 2021 total revenue budget of \$3.97 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$2.75 million, which represents 69.23% of budget. Total revenue to-date is \$296.6 thousand (12.11%) higher than that collected during the same eight-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

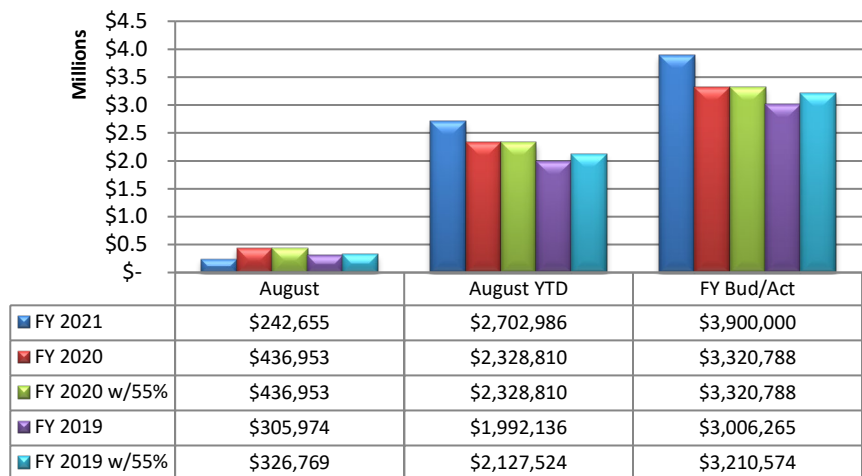


Police Fund Revenue Budget vs YTD Actual



Income tax collections in August were \$242.7 thousand and represent 6.22% of the 2021 budget. Collections are down by \$194.3 thousand (44.47%) when compared to the same period in 2020. It’s important to remember that the COVID-19 revenue impact began in April 2020, with much of the revenue decline recovering in August. Compared to August 2019 (pre-COVID19 impact), collections were \$63.3 thousand (20.69%) lower. Year to date income tax revenues credited to the fund are \$2.70 million and represent 69.31% of budget. In comparison, collections through August 2020 were \$2.33 million, and reflected 70.13% of the 2020 full-year collections. In 2019, the rate was equal to 66.27% of full-year collections. The increase in the fund’s 2021 allocation rate from 54.63% to 55.0% had the effect of increasing the revenue credited to the

Income Tax Collections - Police Fund



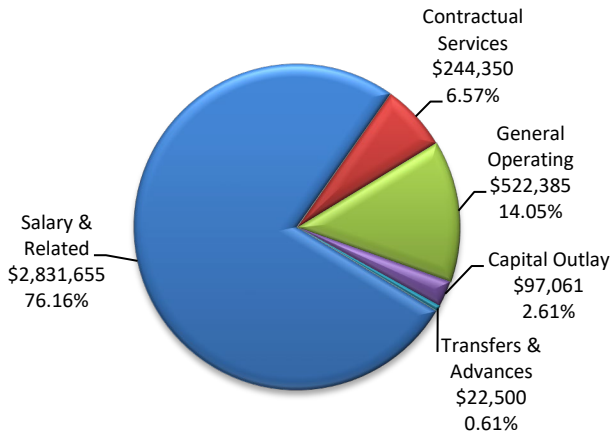
fund by \$28.4 thousand. The increased level of total collections through August resulted in an increase of \$345.7 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have been \$374.2 thousand (16.07%) higher in 2021 as in 2020 had the

allocation rate not been changed, and collections would have been \$575.5 thousand (27.05%) higher than the 2019 collections.

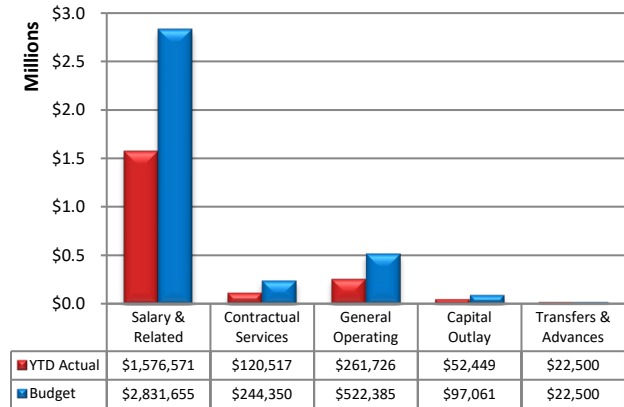
The other significant revenue category, Other Sources, is budgeted at \$57.7 thousand, and represents only 1.45% of the total fund revenue budget. To date, the city has received \$39.3 thousand (68.14% of budget) and is down by \$74.6 thousand (65.48%) from the same eight-month period in 2020.

Expenditures – The Police fund has a total appropriated expenditure budget for 2021 of approximately \$3.72 million. Total spending through August 31 is approximately \$2.03 million and is equal to 54.70% of budget. Excluding interfund transfers of \$22.5 thousand, total spending is equal to 54.43% of budget. Including encumbrances (e.g., purchase orders) of \$396.2 thousand in the total results in total spending equal to 65.15% of budget. Compared to the same eight-month period in 2020 (and excluding transfers), the total is down by \$70.5 thousand (3.39%) and is the result of reduced spending on capital equipment and reduced spending on wages and employee benefits, partially offset by increased spending on general operating (materials, supplies, etc.).

**Police Fund
Expense Budget by Category**



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



Salaries, wages and other employee-related costs represent the largest expense category with a 2021 budget of \$2.83 million, or 76.16% of the fund’s budget. Spending through August 31 was \$1.58 million, or 55.68% of budget. The positive budget variance (\$311.3 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 \$67.6 thousand (4.11%) from the level in 2020 and is primarily the result of open positions.

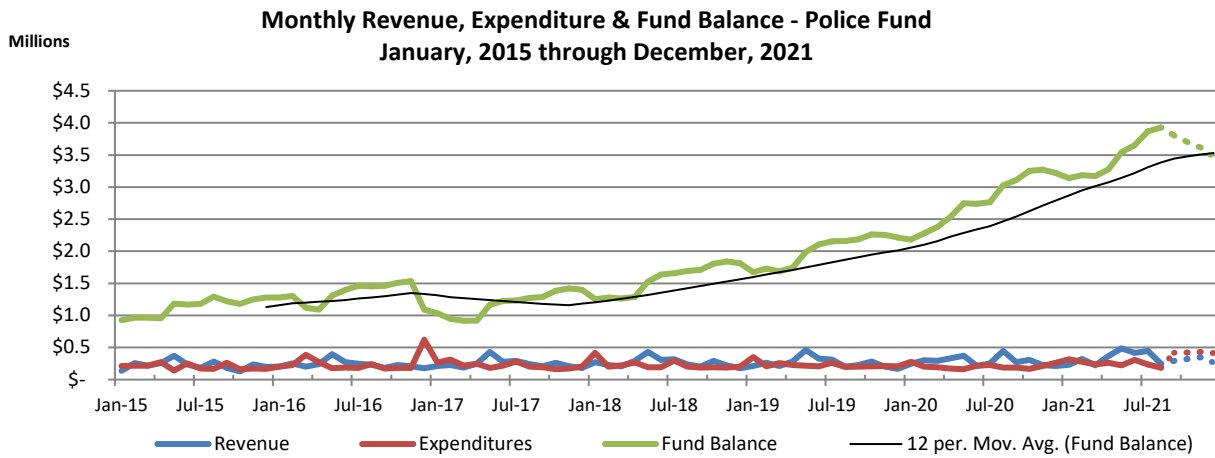
General operating expenditures is the next major expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2021 budget of \$522.4 thousand, or 14.05% of the total fund expenditure budget. Year to-date spending in this category is \$261.7 thousand, or 50.10% of budget and is up by \$23.5 thousand (9.88%) from the same eight-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 (2.61% 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 down by \$22.3 thousand (29.86%) from the same

eight-month period in 2020.

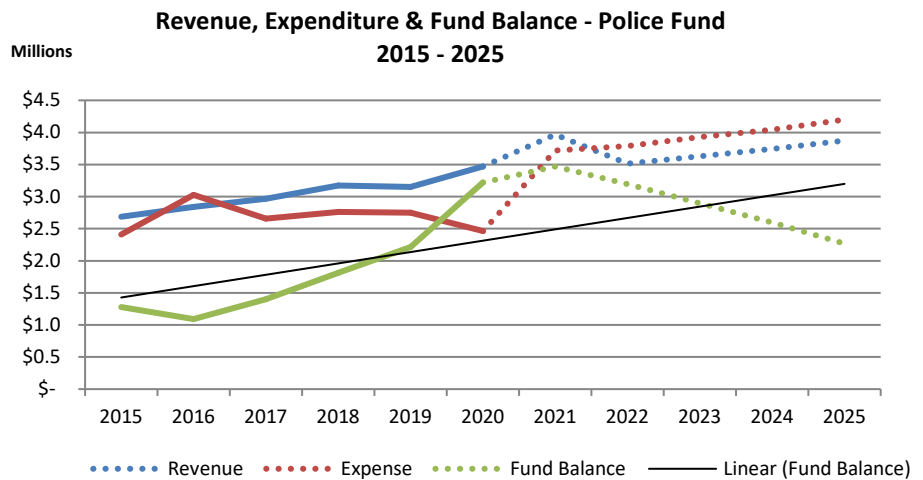
The approved 2021 budget in the Police fund includes an interfund transfer of \$22.5 thousand. The purpose of the transfer is to provide funding to the Debt Service (401) fund to meet the department’s financial obligations on the LGIF loan for the construction of the MARCS tower. This transfer was completed 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 2022 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 93.29%. The fund is projected to decline annually through 2025 when it has a year-end balance of \$2.27 million, where it will have a 54.03% carryover balance. This is somewhat 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
AUGUST 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				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	2,702,986	3,900,000	1,197,014	69.31%	2,328,810	3,035,950	707,140	76.71%	374,176	16.07%
	Total Taxes	\$ 2,702,986	\$ 3,900,000	\$ 1,197,014	69.31%	\$ 2,328,810	\$ 3,035,950	\$ 707,140	76.71%	\$ 374,176	16.07%
Intergovernmental	State-Shared Revenues	\$ 13	\$ 5,000	\$ 4,987	0.26%	\$ -	\$ 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	\$ 5,000	\$ 4,987	0.26%	\$ -	\$ 25,889	\$ 25,889	0.00%	\$ 13	100.00%
Charges for Service	General Government Fees	\$ 3,602	\$ 3,800	\$ 198	94.78%	\$ 2,155	\$ 3,100	\$ 945	69.51%	\$ 1,447	67.13%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 3,602	\$ 3,800	\$ 198	94.78%	\$ 2,155	\$ 3,100	\$ 945	69.51%	\$ 1,447	67.13%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	35	150	115	23.33%	105	500	395	21.00%	(70)	-66.67%
	Total Fines, Licenses & Permits	\$ 35	\$ 150	\$ 115	23.33%	\$ 105	\$ 500	\$ 395	21.00%	\$ (70)	-66.67%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 17,350	\$ 25,000	\$ 7,650	69.40%	\$ 30,021	\$ 37,500	\$ 7,479	80.06%	\$ (12,671)	-42.21%
	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	21,964	32,700	10,736	67.17%	83,872	85,500	1,628	98.10%	(61,908)	-73.81%
	Total Other Sources	\$ 39,314	\$ 57,700	\$ 18,386	68.14%	\$ 113,894	\$ 123,000	\$ 9,106	92.60%	\$ (74,580)	-65.48%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ 4,411	\$ 4,750	\$ 339	92.87%	\$ (4,411)	-100.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ 4,411	\$ 4,750	\$ 339	92.87%	\$ (4,411)	-100.00%
	Grand Total Revenue	\$ 2,745,949	\$ 3,966,650	\$ 1,220,701	69.23%	\$ 2,449,374	\$ 3,193,189	\$ 743,815	76.71%	\$ 296,575	12.11%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ (4,411)	\$ (4,750)	\$ 339	-7.13%	\$ 4,411	-100.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ (4,411)	\$ (4,750)	\$ 339	-7.13%	\$ 4,411	-100.00%
	Adjusted Grand Total Revenue	\$ 2,745,949	\$ 3,966,650	\$ 1,220,701	69.23%	\$ 2,444,963	\$ 3,188,439	\$ 743,476	76.68%	\$ 300,986	12.31%

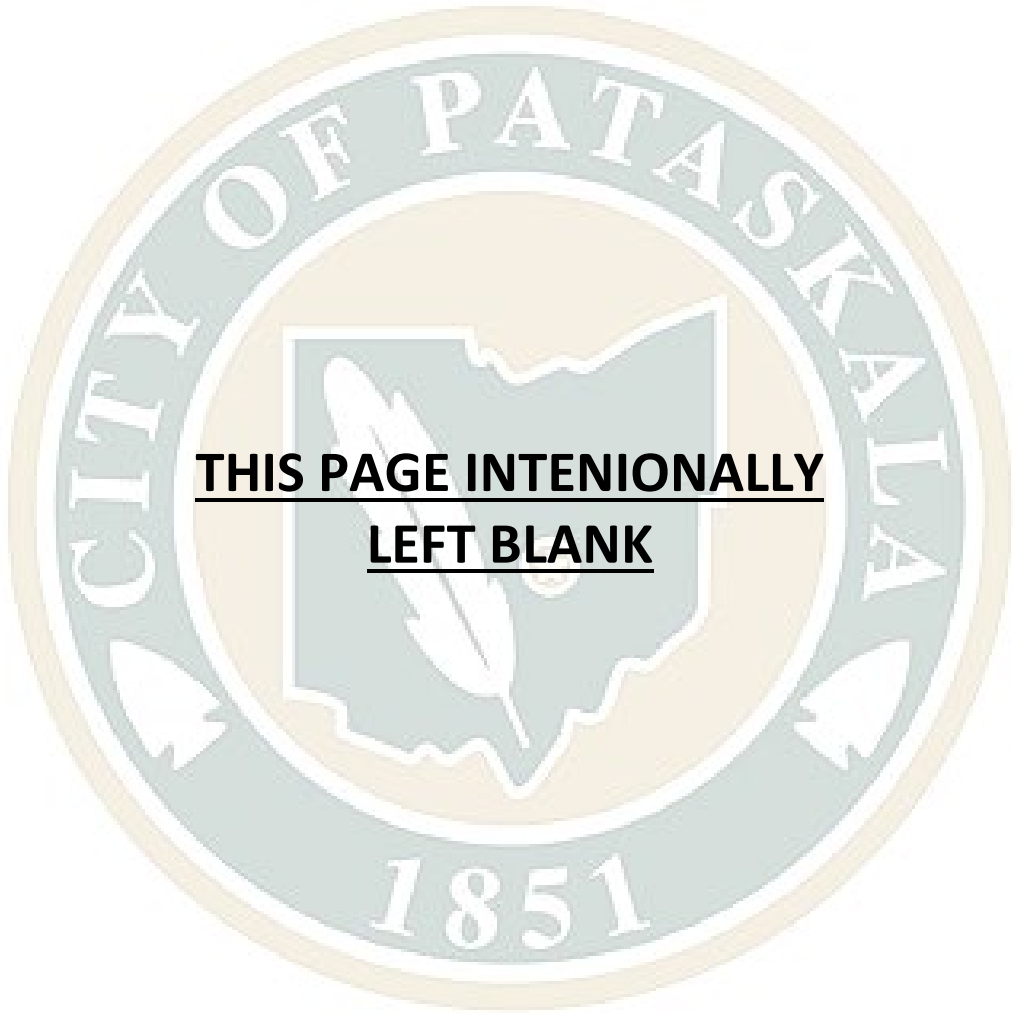
		YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 1,576,571	\$ 2,831,655	\$ 1,255,084	44.32%	\$ 245,844	\$ 1,009,240	35.64%	\$ 1,644,190	\$ (67,620)	-4.11%
	Contractual Services	120,517	244,350	123,832	50.68%	52,488	71,344	29.20%	124,628	(4,111)	-3.30%
	General Operating	261,726	522,385	260,658	49.90%	86,781	173,878	33.29%	238,195	23,531	9.88%
	Capital Outlay	52,449	97,061	44,613	45.96%	11,076	33,537	34.55%	74,776	(22,327)	-29.86%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	22,500	22,500	-	0.00%	-	-	0.00%	52,500	(30,000)	-57.14%
	Grand Total Expenditures	\$ 2,033,763	\$ 3,717,950	\$ 1,684,187	45.30%	\$ 396,188	\$ 1,287,999	34.64%	\$ 2,134,290	\$ (100,527)	-4.71%
Adjustments:											
	- Interfund transfers & advances	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (52,500)	\$ 30,000	-57.14%
	Total Adjustments	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (52,500)	\$ 30,000	-57.14%
	Adjusted Grand Total Expenditures	\$ 2,011,263	\$ 3,695,450	\$ 1,684,187	45.57%	\$ 396,188	\$ 1,287,999	34.85%	\$ 2,081,790	\$ (70,527)	-3.39%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,932,115	\$ 3,468,628			\$ 3,535,927			\$ 2,528,950	\$ 1,403,165	55.48%
			93.29%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 2,745,949.40	\$ 3,966,650.00	\$ 1,220,700.60	\$ 3,314,803.00	\$ 651,847.00
Taxes	\$ 2,702,985.61	\$ 3,900,000.00	\$ 1,197,014.39	\$ 3,205,678.00	\$ 694,322.00
Income Taxes	\$ 2,702,985.61	\$ 3,900,000.00	\$ 1,197,014.39	\$ 3,205,678.00	\$ 694,322.00
Intergovernmental	\$ 13.05	\$ 5,000.00	\$ 4,986.95	\$ 9,400.00	\$ (4,400.00)
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 13.05	\$ 5,000.00	\$ 4,986.95	\$ 9,400.00	\$ (4,400.00)
Charges for Service	\$ 3,601.60	\$ 3,800.00	\$ 198.40	\$ 3,100.00	\$ 700.00
General Government Fees	\$ 3,601.60	\$ 3,800.00	\$ 198.40	\$ 3,100.00	\$ 700.00
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 35.00	\$ 150.00	\$ 115.00	\$ 500.00	\$ (350.00)
Other Fines & Forfeitures	\$ 35.00	\$ 150.00	\$ 115.00	\$ 500.00	\$ (350.00)
Miscellaneous Revenue	\$ 39,314.14	\$ 57,700.00	\$ 18,385.86	\$ 96,125.00	\$ (38,425.00)
Investment Income	\$ 17,350.11	\$ 25,000.00	\$ 7,649.89	\$ 35,625.00	\$ (10,625.00)
Other Miscellaneous Revenue	\$ 21,964.03	\$ 32,700.00	\$ 10,735.97	\$ 60,500.00	\$ (27,800.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,745,949.40	\$ 3,966,650.00	\$ 1,220,700.60	\$ 3,314,803.00	\$ 651,847.00

CITY OF PATASKALA, OHIO
 2020 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH AUGUST 31, 2020

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 2,134,289.70	\$ 414,429.39	\$ 3,698,188.56	\$ 1,149,469.47	\$ 3,458,121.00	\$ 169,517.56	\$ 70,550.00
General Government	\$ 51,176.85	\$ 5,260.38	\$ 135,035.79	\$ 78,598.56	\$ 134,228.00	\$ 807.79	\$ -
Salary & Related	\$ -	\$ -	\$ 6,728.00	\$ 6,728.00	\$ 6,728.00	\$ -	\$ -
Contractual Services	\$ 50,916.85	\$ 5,260.38	\$ 118,307.79	\$ 62,130.56	\$ 117,500.00	\$ 807.79	\$ -
General Operating	\$ 260.00	\$ -	\$ 10,000.00	\$ 9,740.00	\$ 10,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 33,867.50	\$ 12,940.50	\$ 52,008.00	\$ 5,200.00	\$ 49,500.00	\$ 2,508.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 33,867.50	\$ 12,940.50	\$ 52,008.00	\$ 5,200.00	\$ 49,500.00	\$ 2,508.00	\$ -
Finance	\$ 186,758.39	\$ 10,126.24	\$ 298,661.36	\$ 101,776.73	\$ 294,850.00	\$ 2,561.36	\$ 1,250.00
Salary & Related	\$ 52,122.64	\$ 5,757.05	\$ 89,220.58	\$ 31,340.89	\$ 86,357.00	\$ 1,613.58	\$ 1,250.00
Contractual Services	\$ 10,957.45	\$ 3,048.14	\$ 16,197.51	\$ 2,191.92	\$ 15,383.00	\$ 814.51	\$ -
General Operating	\$ 123,678.30	\$ 1,321.05	\$ 193,243.27	\$ 68,243.92	\$ 193,110.00	\$ 133.27	\$ -
Parks, Lands & Municipal Facilities	\$ 25,141.52	\$ 27,858.17	\$ 93,979.69	\$ 40,980.00	\$ 90,100.00	\$ 3,879.69	\$ -
Contractual Services	\$ 12,534.80	\$ 10,445.20	\$ 27,100.00	\$ 4,120.00	\$ 27,100.00	\$ -	\$ -
General Operating	\$ 12,606.72	\$ 17,412.97	\$ 66,879.69	\$ 36,860.00	\$ 63,000.00	\$ 3,879.69	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 1,784,845.44	\$ 358,244.10	\$ 3,066,003.72	\$ 922,914.18	\$ 2,866,943.00	\$ 159,760.72	\$ 39,300.00
Salary & Related	\$ 1,592,067.54	\$ 166,225.56	\$ 2,562,064.88	\$ 803,771.78	\$ 2,412,103.00	\$ 57,661.88	\$ 92,300.00
Contractual Services	\$ 16,351.64	\$ 4,236.99	\$ 25,130.43	\$ 4,541.80	\$ 26,400.00	\$ 730.43	\$ (2,000.00)
General Operating	\$ 101,650.28	\$ 66,773.55	\$ 271,426.41	\$ 103,002.58	\$ 296,998.00	\$ 9,428.41	\$ (35,000.00)
Capital Outlay	\$ 74,775.98	\$ 121,008.00	\$ 207,382.00	\$ 11,598.02	\$ 131,442.00	\$ 91,940.00	\$ (16,000.00)
Transfers & Advances	\$ 52,500.00	\$ -	\$ 52,500.00	\$ -	\$ 22,500.00	\$ -	\$ 30,000.00
Transfers & Advances	\$ 52,500.00	\$ -	\$ 52,500.00	\$ -	\$ 22,500.00	\$ -	\$ 30,000.00
Grand Total	\$ 2,134,289.70	\$ 414,429.39	\$ 3,698,188.56	\$ 1,149,469.47	\$ 3,458,121.00	\$ 169,517.56	\$ 70,550.00



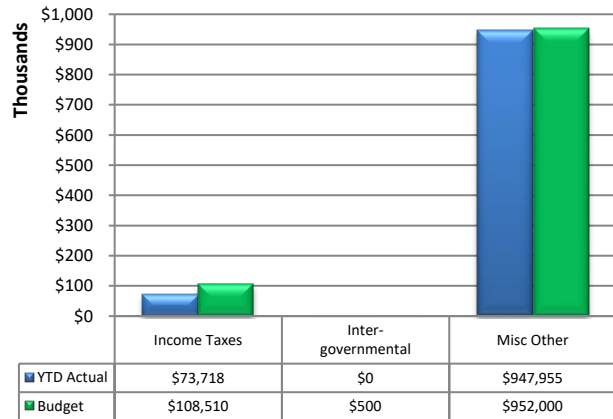
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2021 revenue budget of approximately \$1.06 million. The fund’s primary revenue sources are income taxes and other sources. On a year to-date basis, the Capital Improvements fund has been credited with total revenue of approximately \$1.02 million, which represents 96.29% of budget. The eight-month total is higher than budget and is due to better than budget income tax collections and a one-time pass-through receipt from Red Rock (development group) of \$940.0 thousand. 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



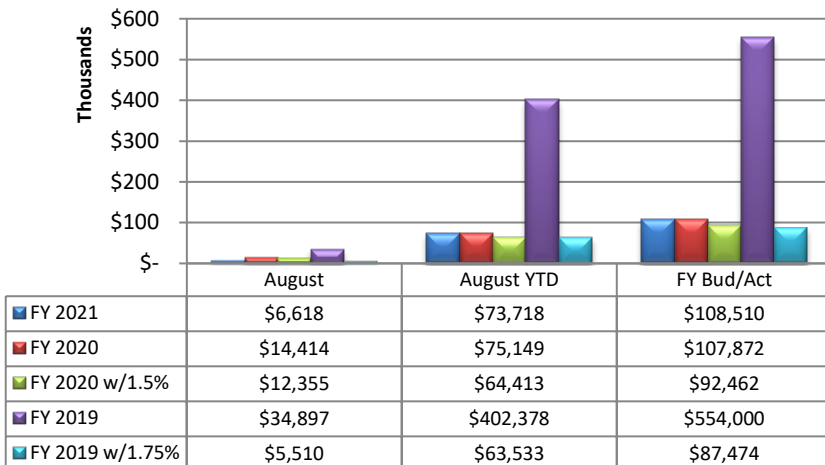
Capital Improvements Fund Revenue Budget vs YTD Actual



In 2021, Other Sources has become the primary external revenue source for the Capital Improvements fund representing 89.73% of the fund’s total revenue sources. This shift from Income Taxes as the primary revenue is the result of a one-time receipt of \$940,000 from a developer which will then be paid (‘pass-through’) to the Licking County Transportation District (TID) for the Refugee Road improvements project.

income taxes are the next major revenue source for the Capital Improvements fund representing 10.23% of the fund’s total revenue sources. Income tax collections in August were \$6.6 thousand and represent 6.10% of the 2021 budget. Collections are down by \$7.8 thousand (54.09%) when compared to the same period in 2020. It’s important to remember that the COVID-19 revenue impact began in April 2020, with much of the revenue decline recovering in August. Year to date income tax revenues credited to the fund are \$73.7 thousand and represent 67.94% of budget. In comparison, collections through August 2020 were \$75.1 thousand, and reflected 69.67%

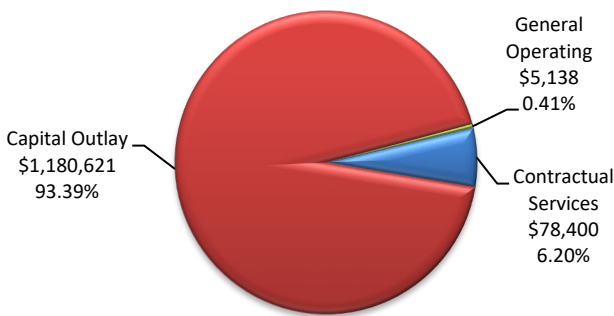
Income Tax Collections Capital Improvements Fund



of the 2020 full-year collections. In 2019, the rate was equal to 72.63% 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 \$12.3 thousand. The overall higher level of collections through August resulted in an increase of \$10.9 thousand. The net impact of these variances is the overall decrease in fund revenue of \$1.4 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 \$9.3 thousand (14.44%) more in 2021 than 2020 had the allocation rate not been changed, and collections would have been \$10.2 thousand (16.03%) higher than 2019 collections.

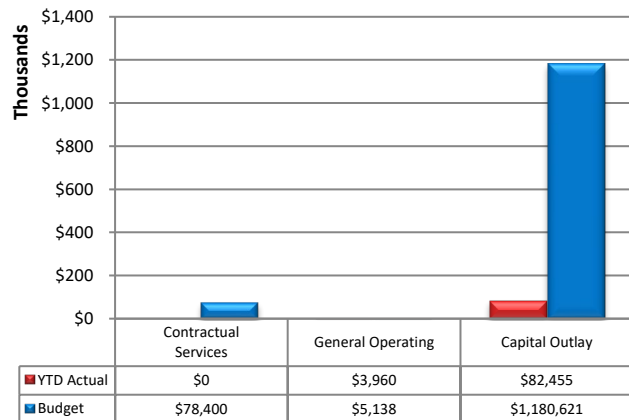
Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2021 of approximately \$1.26 million. Total spending through August 31 was \$86.4 thousand and is equal to 6.84% of budget. Including encumbrances (e.g., purchase orders) of \$1.04 million in the total results in total spending equal to 89.16% of budget. Compared to the same eight-month period in 2020 (and excluding transfers), the total is down by \$87.7 thousand (50.38%) and is due to reduced spending in the Capital Outlay and General Operating categories.

Capital Fund Budget by Category



Capital Improvements Fund Spending Budget vs YTD Actual

(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2021 budget in this category is \$1.18 million, (93.39% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through August 31 was \$86.4 thousand and represents 6.98% 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

Project Name	2021 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Foundation Park parking lot expansion	10,000	10,000	0
Upgrade/new playground structures	40,000	37,789	2,211
Red Rock pass-thru payment to the LC TID	940,000	940,000	0
Municipal swimming pool pump replacement	10,000	10,000	0
GRAND TOTAL	\$1,180,622	\$1,121,911	\$58,711

Contractual services is another major expense category in the general fund. The 2021 budget in this category is \$78.4 thousand (6.20% of budget) and provides for non-employee personal services, principally engineering and construction inspection services. Spending through August 31 was \$0 and there are encumbrances of only \$1.2 thousand in this category. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely throughout the year to ensure that spending remains within the approved budget. The projects planned in this category for 2021 include the following:

Project Name	2021 Budget	Spent and/or Encumbered	Unspent or Uncommitted
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 (0.41% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through August 31 was \$4.0 thousand and represents 77.06% 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	\$3,960	\$1,178
GRAND TOTAL	\$5,138	\$3,960	\$1,178

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 \$1.25 million, which would equate to a reserve ratio equal to 98.71% 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
AUGUST 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	73,718	108,510	34,792	67.94%	75,149	99,512	24,363	75.52%	(1,431)	-1.90%
Total Taxes	\$ 73,718	\$ 108,510	\$ 34,792	67.94%	\$ 75,149	\$ 99,512	\$ 24,363	75.52%	\$ (1,431)	-1.90%
Intergovernmental										
State-Shared Revenues	\$ 0	\$ 500	\$ 500	0.07%	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ 0	100.00%
Grants & Loans	-	-	-	0.00%	25,000	48,000	23,000	52.08%	(25,000)	-100.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 0	\$ 500	\$ 500	0.07%	\$ 25,000	\$ 49,000	\$ 24,000	51.02%	\$ (25,000)	-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	\$ 7,443	\$ 12,000	\$ 4,557	62.02%	\$ 19,049	\$ 15,000	\$ (4,049)	126.99%	\$ (11,606)	-60.93%
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	940,512	940,000	(512)	100.05%	4,225	-	(4,225)	100.00%	936,287	22158.48%
Total Other Sources	\$ 947,955	\$ 952,000	\$ 4,045	99.58%	\$ 23,274	\$ 15,000	\$ (8,274)	155.16%	\$ 924,680	3972.95%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,021,673	\$ 1,061,010	\$ 39,337	96.29%	\$ 123,423	\$ 163,512	\$ 40,089	75.48%	\$ 898,250	727.78%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,021,673	\$ 1,061,010	\$ 39,337	96.29%	\$ 123,423	\$ 163,512	\$ 40,089	75.48%	\$ 898,250	727.78%

	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	3,960	5,138	1,178	22.94%	-	1,178	22.94%	13,662	(9,702)	-71.02%
Capital Outlay	82,455	1,180,621	1,098,166	93.02%	1,039,456	58,711	4.97%	160,501	(78,046)	-48.63%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 86,414	\$ 1,264,159	\$ 1,177,745	93.16%	\$ 1,040,656	\$ 137,089	10.84%	\$ 174,162	\$ (87,748)	-50.38%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 86,414	\$ 1,264,159	\$ 1,177,745	93.16%	\$ 1,040,656	\$ 137,089	10.84%	\$ 174,162	\$ (87,748)	-50.38%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 2,386,202	\$ 1,247,794		98.71%	\$ 1,345,546			\$ 1,327,819	\$ 1,058,383	79.71%

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

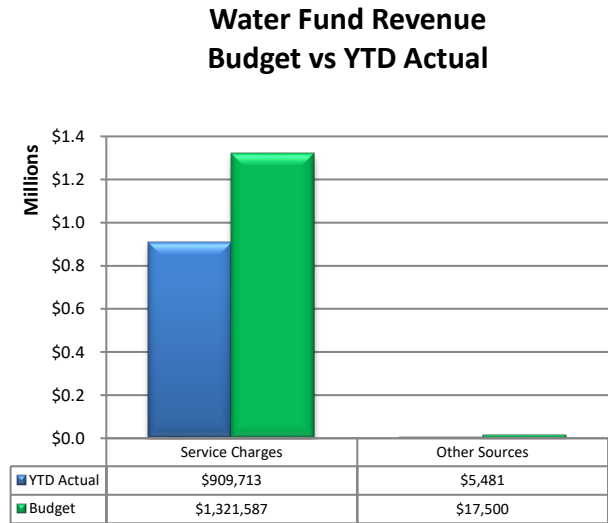
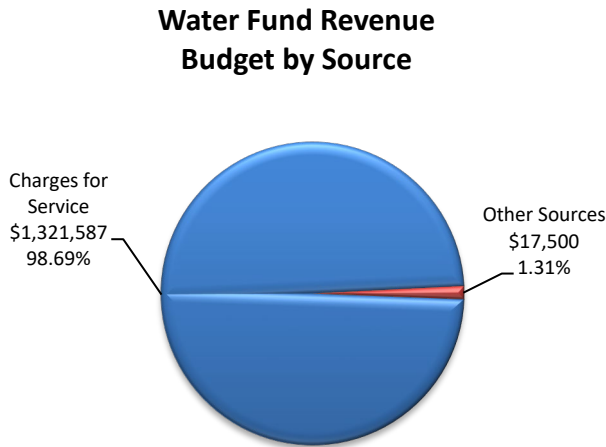
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 1,021,672.98	\$ 1,061,010.00	\$ 39,337.02	\$ 102,138.00	\$ 958,872.00
Taxes	\$ 73,717.78	\$ 108,510.00	\$ 34,792.22	\$ 87,388.00	\$ 21,122.00
Income Taxes	\$ 73,717.78	\$ 108,510.00	\$ 34,792.22	\$ 87,388.00	\$ 21,122.00
Intergovernmental	\$ 0.36	\$ 500.00	\$ 499.64	\$ 500.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 0.36	\$ 500.00	\$ 499.64	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 947,954.84	\$ 952,000.00	\$ 4,045.16	\$ 14,250.00	\$ 937,750.00
Investment Income	\$ 7,442.78	\$ 12,000.00	\$ 4,557.22	\$ 14,250.00	\$ (2,250.00)
Other Miscellaneous Revenue	\$ 940,512.06	\$ 940,000.00	\$ (512.06)	\$ -	\$ 940,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,021,672.98	\$ 1,061,010.00	\$ 39,337.02	\$ 102,138.00	\$ 958,872.00

CITY OF PATASKALA, OHIO
 2020 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH AUGUST 31, 2020

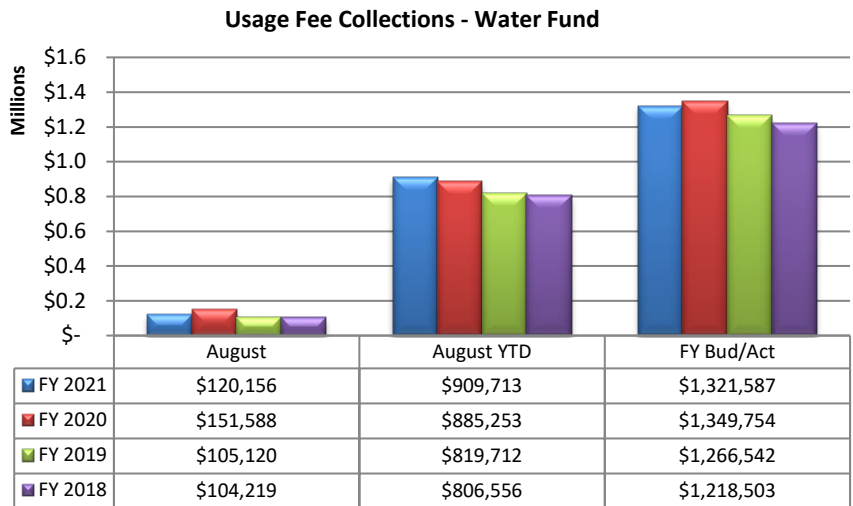
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 174,162.30	\$ 217,887.63	\$ 464,095.32	\$ 72,045.39	\$ 217,057.00	\$ 15,599.32	\$ 231,439.00
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 3,976.61	\$ -	\$ 6,057.00	\$ 2,080.39	\$ 6,057.00	\$ -	\$ -
General Operating	\$ 3,976.61	\$ -	\$ 6,057.00	\$ 2,080.39	\$ 6,057.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 170,185.69	\$ 217,887.63	\$ 458,038.32	\$ 69,965.00	\$ 156,000.00	\$ 15,599.32	\$ 286,439.00
Contractual Services	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -
General Operating	\$ 9,685.00	\$ -	\$ 10,000.00	\$ 315.00	\$ 10,000.00	\$ -	\$ -
Capital Outlay	\$ 160,500.69	\$ 216,687.63	\$ 446,838.32	\$ 69,650.00	\$ 146,000.00	\$ 14,399.32	\$ 286,439.00
Public Service	\$ -	\$ -	\$ -	\$ -	\$ 55,000.00	\$ -	\$ (55,000.00)
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 55,000.00	\$ -	\$ (55,000.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 174,162.30	\$ 217,887.63	\$ 464,095.32	\$ 72,045.39	\$ 217,057.00	\$ 15,599.32	\$ 231,439.00

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 \$915.2 thousand, which represents 68.34% of budget. The total revenue amount is down by \$3.9 thousand (0.43%) when compared to the same eight-month period in 2020.



Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Year to-date revenues credited to the fund are \$909.7 thousand, or 68.83% of budget.



In comparison, collections for the same eight-month period in 2020 were \$885.2 thousand and were about 65.59% of full-year collections, and the rate was 64.72% in 2019. The 2021 collections amount to date represents an increase of \$24.5 thousand (2.76%) in 2021 over the 2020 collections.

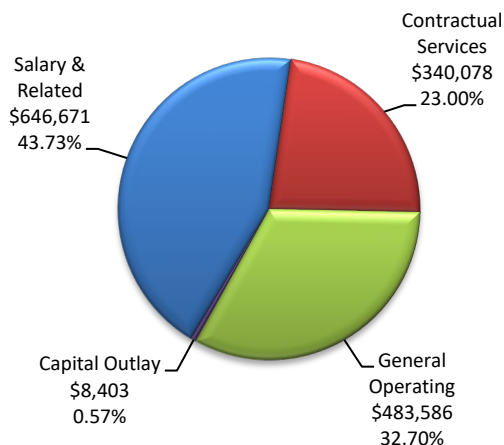
To date, the city has received \$5.5 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

The other category, Other Sources has a 2021 budget of \$17.5 thousand. These revenues vary widely in nature and are relatively insignificant to

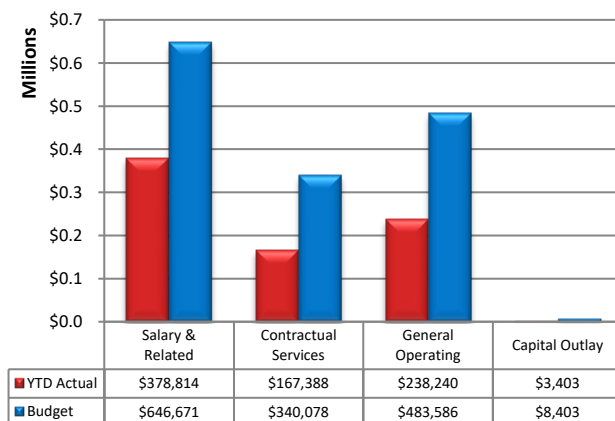
Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2021 of approximately \$1.48 million. Total spending through August 31 was approximately \$787.8 thousand, or 53.28% of budget. Including encumbrances (e.g., purchase orders) of \$347.2 thousand in the total results

in total committed spending equal to 76.75% of budget. Compared to the same eight-month period in 2020 (and excluding transfers), the total is up by \$12.4 thousand (1.60%) 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
(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2021 budget of \$646.7 thousand, or 43.73% of the fund’s budget. Spending through August 31 was \$378.8 thousand and is equal to 58.58% of budget. The positive budget variance (\$52.3 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 \$9.1 thousand (2.47%) 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).

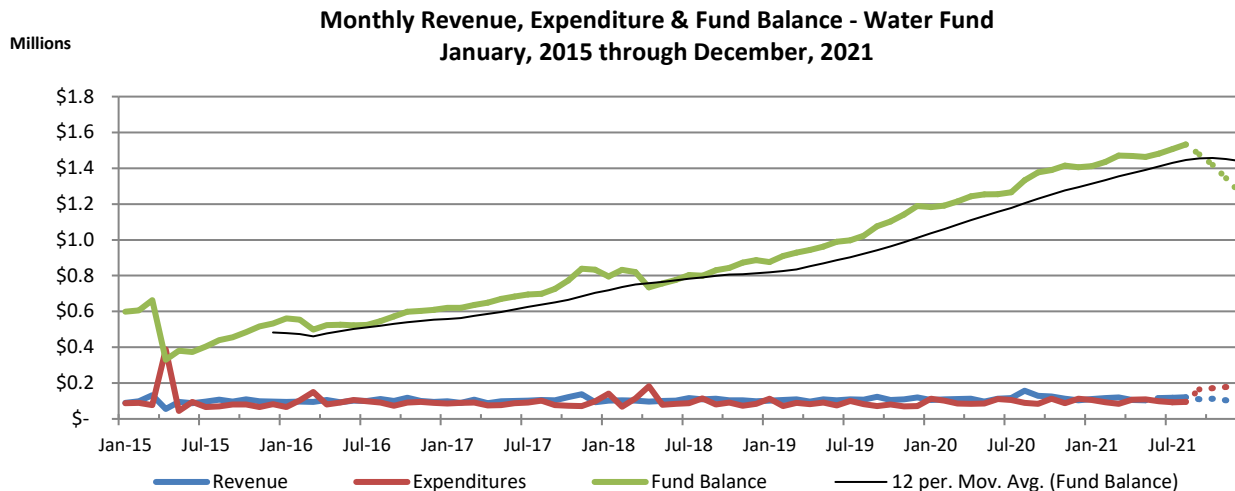
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2021 budget of \$483.6 thousand, or 32.70% of the fund budget. Spending through August 31 was \$238.2 thousand, or 49.27% of budget. Including encumbrances of \$164.4 thousand in the calculation results in a total spending commitment of \$402.6 thousand, or 83.26% 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 \$19.7 thousand (7.65%) when compared to the same eight-month period in 2020 and is primarily due to reduced spending in supplies and materials (down \$22.3 thousand); partially offset by increased spending on fuel and vehicle maintenance (up \$5.6 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?).

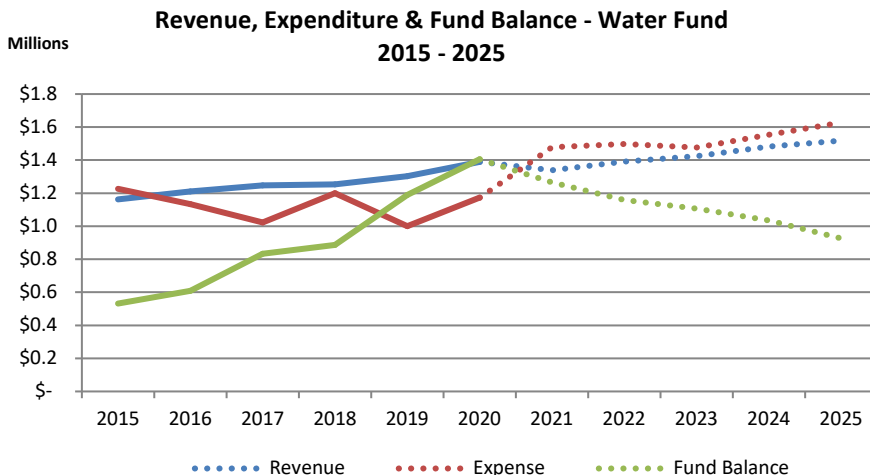
The chart below plots revenue, expenditures and fund balance since January 2015. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed 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 85.60% 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 \$1.53 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 \$926.4 thousand at the end of FY 2025



(see chart at bottom of previous page) which would equate to a reserve ratio of 56.94%. This chart has been updated with the approved 2021 budget data through 2025.

CITY OF PATASKALA, OHIO
AUGUST 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				
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	909,713	1,321,587	411,874	68.83%	885,253	1,287,219	401,966	68.77%	24,460	2.76%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 909,713	\$ 1,321,587	\$ 411,874	68.83%	\$ 885,253	\$ 1,287,219	\$ 401,966	68.77%	\$ 24,460	2.76%
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	\$ 5,087	\$ 7,500	\$ 2,413	67.83%	\$ 11,793	\$ 10,800	\$ (993)	109.20%	\$ (6,706)	-56.86%
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	393	10,000	9,607	3.93%	17,117	25,000	7,883	68.47%	(16,724)	-97.70%
Total Other Sources	\$ 5,481	\$ 17,500	\$ 12,019	31.32%	\$ 28,911	\$ 35,800	\$ 6,889	80.76%	\$ (23,430)	-81.04%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ 4,962	\$ 5,125	\$ 163	96.83%	\$ (4,962)	-100.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ 4,962	\$ 5,125	\$ 163	96.83%	\$ (4,962)	-100.00%
Grand Total Revenue	\$ 915,193	\$ 1,339,087	\$ 423,894	68.34%	\$ 919,126	\$ 1,328,144	\$ 409,018	69.20%	\$ (3,932)	-0.43%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ (4,962)	\$ (5,125)	\$ 163	-3.17%	\$ 4,962	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ (4,962)	\$ (5,125)	\$ 163	-3.17%	\$ 4,962	-100.00%
Adjusted Grand Total Revenue	\$ 915,193	\$ 1,339,087	\$ 423,894	68.34%	\$ 914,163	\$ 1,323,019	\$ 408,856	69.10%	\$ 1,030	0.11%

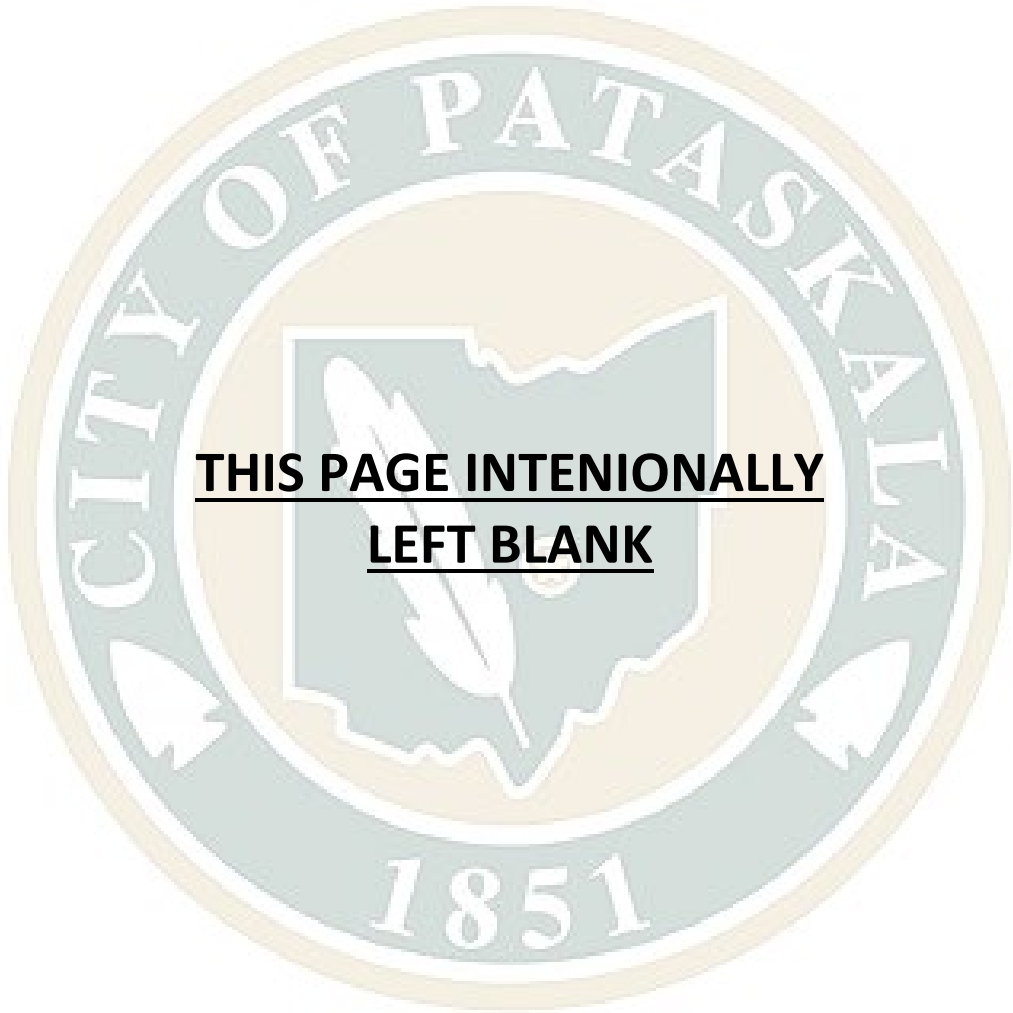
	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 378,814	\$ 646,671	\$ 267,857	41.42%	\$ 77,632	\$ 190,226	29.42%	\$ 369,693	\$ 9,121	2.47%
Contractual Services	167,388	340,078	172,689	50.78%	105,127	67,562	19.87%	146,133	21,256	14.55%
General Operating	238,240	483,586	245,346	50.73%	164,393	80,953	16.74%	257,984	(19,744)	-7.65%
Capital Outlay	3,403	8,403	5,000	59.51%	-	5,000	59.51%	1,643	1,759	107.04%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 787,845	\$ 1,478,737	\$ 690,892	46.72%	\$ 347,152	\$ 343,741	23.25%	\$ 775,453	\$ 12,392	1.60%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 787,845	\$ 1,478,737	\$ 690,892	46.72%	\$ 347,152	\$ 343,741	23.25%	\$ 775,453	\$ 12,392	1.60%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,532,773	\$ 1,265,774			\$ 1,185,621			\$ 1,333,007	\$ 199,766	14.99%
		85.60%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 915,193.48	\$ 1,339,087.00	\$ 423,893.52	\$ 1,337,497.00	\$ 1,590.00
Charges for Service	\$ 909,712.72	\$ 1,321,587.00	\$ 411,874.28	\$ 1,316,587.00	\$ 5,000.00
Utility	\$ 909,712.72	\$ 1,321,587.00	\$ 411,874.28	\$ 1,316,587.00	\$ 5,000.00
Miscellaneous Revenue	\$ 5,480.76	\$ 17,500.00	\$ 12,019.24	\$ 20,910.00	\$ (3,410.00)
Investment Income	\$ 5,087.44	\$ 7,500.00	\$ 2,412.56	\$ 10,910.00	\$ (3,410.00)
Other Miscellaneous Revenue	\$ 393.32	\$ 10,000.00	\$ 9,606.68	\$ 10,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 915,193.48	\$ 1,339,087.00	\$ 423,893.52	\$ 1,337,497.00	\$ 1,590.00

CITY OF PATASKALA, OHIO
 2020 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH AUGUST 31, 2020

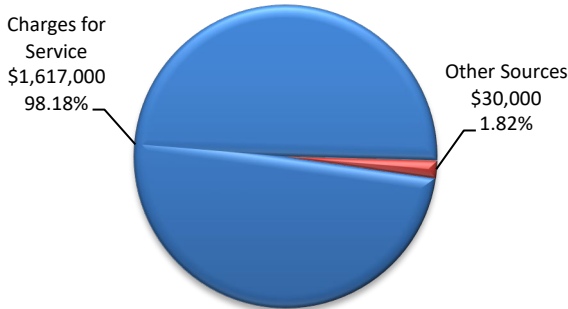
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 775,452.82	\$ 380,776.75	\$ 1,586,664.51	\$ 430,434.94	\$ 1,501,824.00	\$ 67,565.51	\$ 17,275.00
General Government	\$ 83,745.81	\$ 20,535.00	\$ 201,782.75	\$ 97,501.94	\$ 196,210.00	\$ 4,597.75	\$ 975.00
Salary & Related	\$ 37,468.86	\$ 5,930.75	\$ 83,605.69	\$ 40,206.08	\$ 79,912.00	\$ 2,718.69	\$ 975.00
Contractual Services	\$ 46,016.95	\$ 14,604.25	\$ 114,177.06	\$ 53,555.86	\$ 112,298.00	\$ 1,879.06	\$ -
General Operating	\$ 260.00	\$ -	\$ 4,000.00	\$ 3,740.00	\$ 4,000.00	\$ -	\$ -
Court & Legal	\$ 21,725.50	\$ 13,274.50	\$ 52,000.00	\$ 17,000.00	\$ 49,500.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 21,725.50	\$ 13,274.50	\$ 52,000.00	\$ 17,000.00	\$ 49,500.00	\$ 2,500.00	\$ -
Finance	\$ 51,060.05	\$ 9,506.90	\$ 95,286.50	\$ 34,719.55	\$ 92,461.00	\$ 2,025.50	\$ 800.00
Salary & Related	\$ 41,686.72	\$ 4,636.55	\$ 71,175.41	\$ 24,852.14	\$ 69,147.00	\$ 1,228.41	\$ 800.00
Contractual Services	\$ 8,642.14	\$ 3,549.29	\$ 21,257.82	\$ 9,066.39	\$ 20,594.00	\$ 663.82	\$ -
General Operating	\$ 731.19	\$ 1,321.06	\$ 2,853.27	\$ 801.02	\$ 2,720.00	\$ 133.27	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Utility	\$ 618,921.46	\$ 337,460.35	\$ 1,237,595.26	\$ 281,213.45	\$ 1,163,653.00	\$ 58,442.26	\$ 15,500.00
Salary & Related	\$ 290,537.16	\$ 63,737.23	\$ 546,909.05	\$ 192,634.66	\$ 500,078.00	\$ 31,331.05	\$ 15,500.00
Contractual Services	\$ 69,748.33	\$ 91,734.56	\$ 180,550.77	\$ 19,067.88	\$ 176,087.00	\$ 4,463.77	\$ -
General Operating	\$ 256,992.57	\$ 148,988.56	\$ 472,401.97	\$ 66,420.84	\$ 450,298.00	\$ 22,103.97	\$ -
Capital Outlay	\$ 1,643.40	\$ 33,000.00	\$ 37,733.47	\$ 3,090.07	\$ 37,190.00	\$ 543.47	\$ -
Grand Total	\$ 775,452.82	\$ 380,776.75	\$ 1,586,664.51	\$ 430,434.94	\$ 1,501,824.00	\$ 67,565.51	\$ 17,275.00



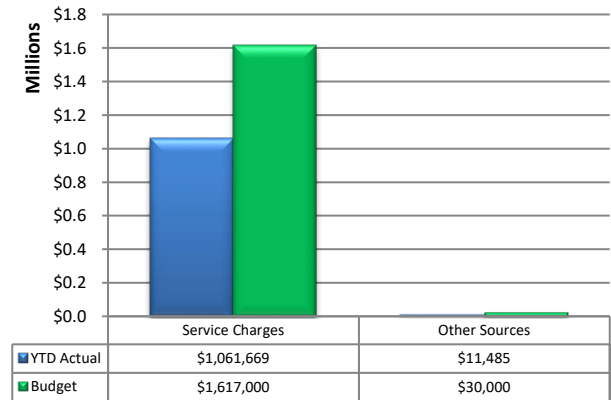
Sewer Operations Fund (651)

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 \$1.65 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$1.07 million, which represents 65.16% of budget. The total is up by \$33.7 thousand (3.24%) from the same eight-month period in 2020.

Sewer Fund Revenue Budget by Source



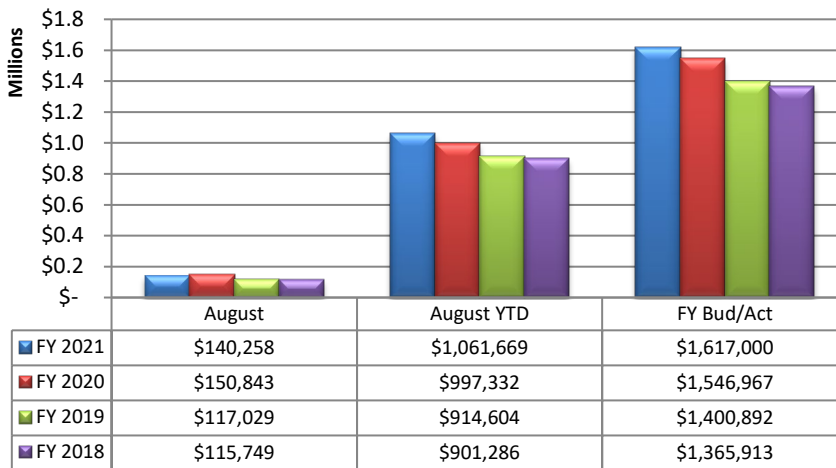
Sewer Fund Revenue Budget vs YTD Actual



Charges for service represent the primary revenue category in this fund and has a 2021 budget of approximately \$1.62 million (98.18% of budget). Year to-date revenues credited to the fund are about \$1.06

million, or 65.66% of budget. In comparison, collections for the same eight-month period in 2020 were \$997.3 thousand, an increase of \$64.3 thousand (6.45%) in 2021 over 2020 collections.

Usage Fee Collections - Sewer Fund

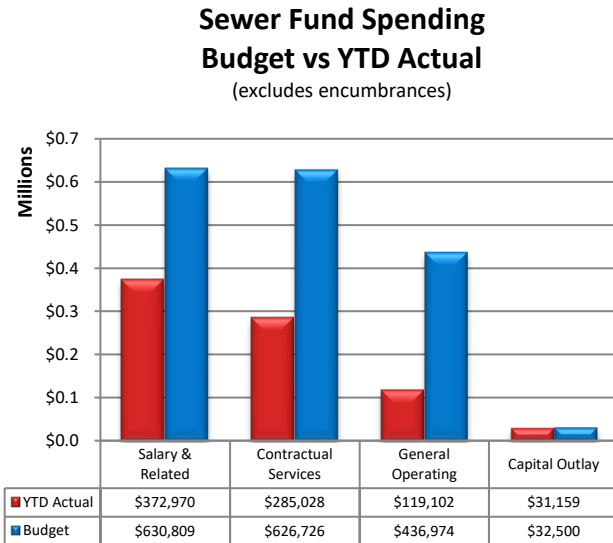
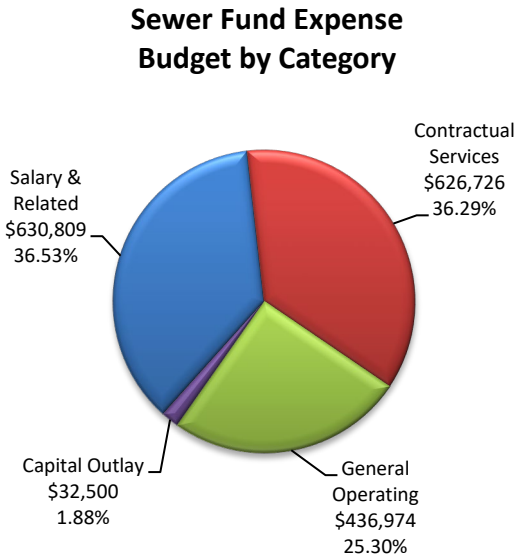


The other revenue category, Other Sources, has a 2021 budget of \$30.0 thousand. These revenues can vary widely and are not material to the total. To date, the city has received \$11.5 thousand, which is \$25.7 thousand

(69.11%) 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 \$1.73 million. Total spending through August 31 was approximately \$808.3 thousand, or 47.80% of budget. Including encumbrances (e.g., purchase orders) of \$381.4 thousand in the total results in total committed spending equal to 68.88% of budget. Compared to the same eight-month period in 2020 (and including

transfers), the total is down by \$35.4 thousand (4.19%) and is due primarily to increased spending in the Salary & Related, Contractual Services, and Capital Outlay budget categories; partially offset by decreased spending in the General Operating and Transfers budget categories.



For 2021, the largest expense budget category for the Sewer fund is Salaries, wages and other employee-related costs with a budget of \$630.8 thousand, or 36.53% of the total fund budget. Spending through August 31 was \$373.0 thousand, or 59.13% of budget. The positive budget variance (\$47.6 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 \$30.2 thousand (8.81%) from the level in 2020.

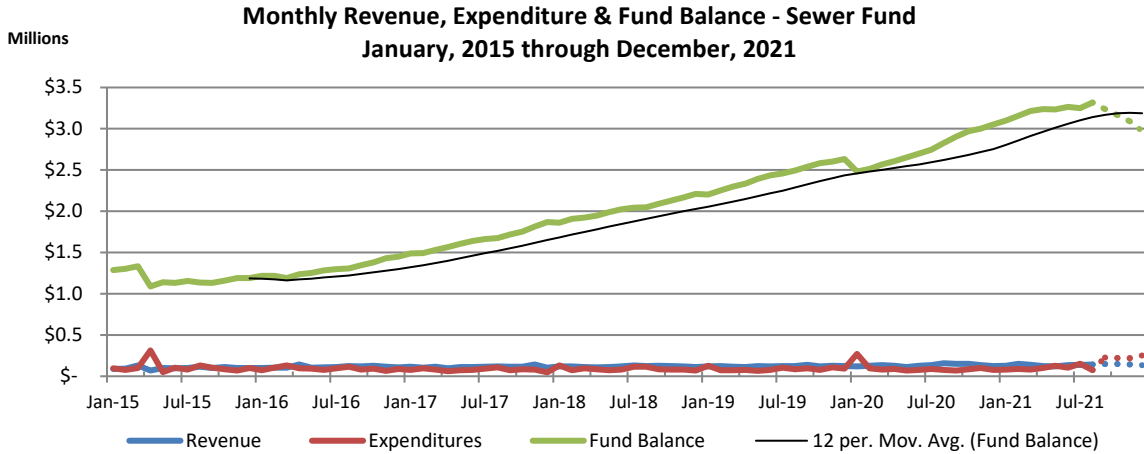
Contractual Services is the next major expense category in the Sewer fund. The 2021 budget in this category is \$626.7 thousand (36.29% of budget) and provides for non-employee personal services. Spending through August 31 is \$285.0 thousand (45.48% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 74.97% 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.

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 25.30% of the fund budget. Spending through August 31 was \$119.1 thousand, or 27.26% of budget. Including encumbrances (e.g., purchase orders) of \$133.7 thousand in the total results in a spending ratio equal to 57.85% 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 eight-month period in 2020, spending in this category is down by \$7.0 thousand (5.59%).

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.

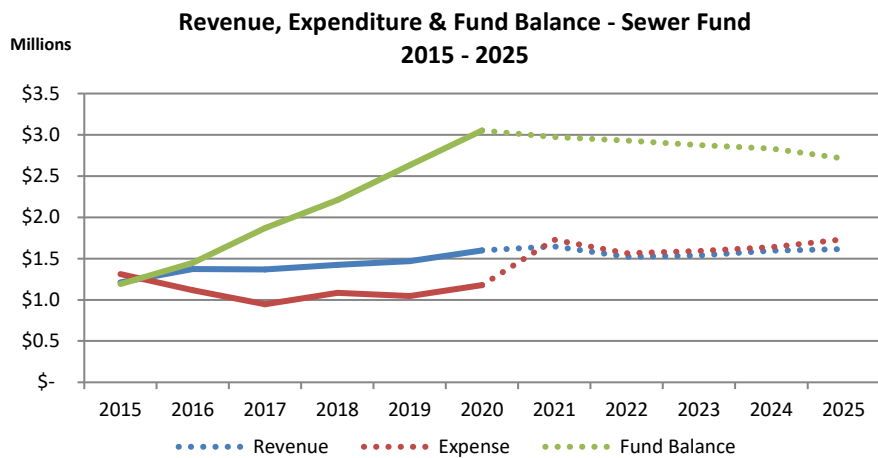
Fund Balance – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city's wastewater treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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 \$2.97 million, which equates to a reserve ratio equal to 172.11% 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 \$2.71 million, or a ratio of 156.05%. This chart has been updated with the approved 2021 budget data through 2025.

CITY OF PATASKALA, OHIO
AUGUST 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	1,061,669	1,617,000	555,331	65.66%	997,332	1,408,063	410,731	70.83%	64,337	6.45%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 1,061,669	\$ 1,617,000	\$ 555,331	65.66%	\$ 997,332	\$ 1,408,063	\$ 410,731	70.83%	\$ 64,337	6.45%
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	\$ 11,142	\$ 17,500	\$ 6,358	63.67%	\$ 25,158	\$ 32,500	\$ 7,342	77.41%	\$ (14,016)	-55.71%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	343	12,500	12,157	2.75%	12,021	15,000	2,979	80.14%	(11,678)	-97.14%
Total Other Sources	\$ 11,485	\$ 30,000	\$ 18,515	38.28%	\$ 37,179	\$ 47,500	\$ 10,321	78.27%	\$ (25,694)	-69.11%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ 4,962	\$ 5,125	\$ 163	96.83%	\$ (4,962)	-100.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ 4,962	\$ 5,125	\$ 163	96.83%	\$ (4,962)	-100.00%
Grand Total Revenue	\$ 1,073,154	\$ 1,647,000	\$ 573,846	65.16%	\$ 1,039,474	\$ 1,460,688	\$ 421,214	71.16%	\$ 33,680	3.24%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ (4,962)	\$ (5,125)	\$ 163	-3.17%	\$ 4,962	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ (4,962)	\$ (5,125)	\$ 163	-3.17%	\$ 4,962	-100.00%
Adjusted Grand Total Revenue	\$ 1,073,154	\$ 1,647,000	\$ 573,846	65.16%	\$ 1,034,511	\$ 1,455,563	\$ 421,052	71.07%	\$ 38,643	3.74%

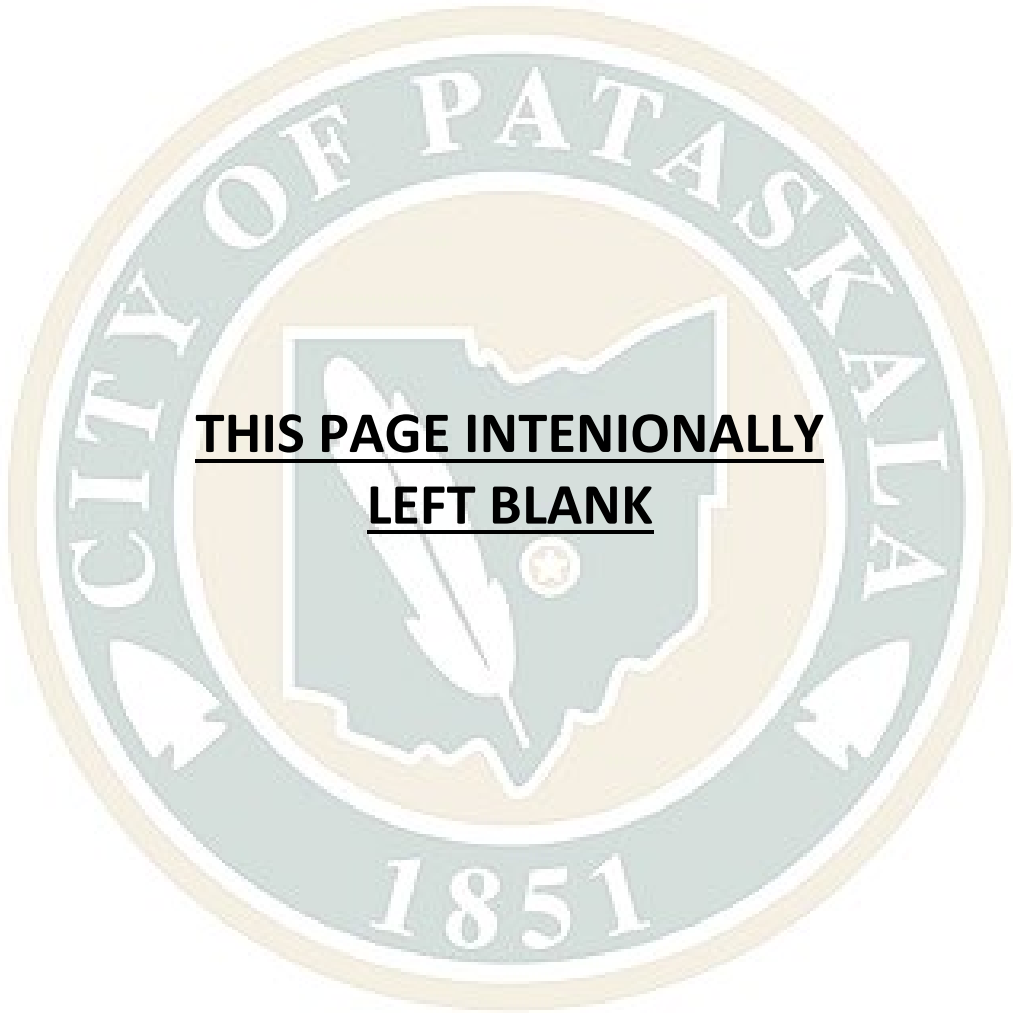
	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 372,970	\$ 630,809	\$ 257,839	40.87%	\$ 61,476	\$ 196,363	31.13%	\$ 342,777	\$ 30,193	8.81%
Contractual Services	285,028	626,726	341,698	54.52%	184,843	156,855	25.03%	198,046	86,981	43.92%
General Operating	119,102	436,974	317,872	72.74%	133,705	184,167	42.15%	126,149	(7,048)	-5.59%
Capital Outlay	31,159	32,500	1,342	4.13%	1,342	-	0.00%	1,643	29,515	1795.97%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	175,000	(175,000)	-100.00%
Grand Total Expenditures	\$ 808,258	\$ 1,727,008	\$ 918,751	53.20%	\$ 381,365	\$ 537,385	31.12%	\$ 843,616	\$ (35,358)	-4.19%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (175,000)	\$ 175,000	-100.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (175,000)	\$ 175,000	-100.00%
Adjusted Grand Total Expenditures	\$ 808,258	\$ 1,727,008	\$ 918,751	53.20%	\$ 381,365	\$ 537,385	31.12%	\$ 668,616	\$ 139,642	20.89%
<i>Ending Fund Balance</i>	<i>(based on non-adjusted expenditures)</i>									
	\$ 3,317,177	\$ 2,972,272			\$ 2,935,811			\$ 2,827,770	\$ 489,407	17.31%
		172.11%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 1,073,154.13	\$ 1,647,000.00	\$ 573,845.87	\$ 1,465,764.00	\$ 181,236.00
Charges for Service	\$ 1,061,668.97	\$ 1,617,000.00	\$ 555,331.03	\$ 1,424,014.00	\$ 192,986.00
Utility	\$ 1,061,668.97	\$ 1,617,000.00	\$ 555,331.03	\$ 1,424,014.00	\$ 192,986.00
Miscellaneous Revenue	\$ 11,485.16	\$ 30,000.00	\$ 18,514.84	\$ 41,750.00	\$ (11,750.00)
Investment Income	\$ 11,141.84	\$ 17,500.00	\$ 6,358.16	\$ 29,250.00	\$ (11,750.00)
Other Miscellaneous Revenue	\$ 343.32	\$ 12,500.00	\$ 12,156.68	\$ 12,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,073,154.13	\$ 1,647,000.00	\$ 573,845.87	\$ 1,465,764.00	\$ 181,236.00

CITY OF PATASKALA, OHIO
 2020 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH AUGUST 31, 2020

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 843,616.11	\$ 358,175.19	\$ 1,812,515.60	\$ 610,724.30	\$ 1,727,924.00	\$ 64,116.60	\$ 20,475.00
General Government	\$ 77,863.39	\$ 19,237.65	\$ 165,685.27	\$ 68,584.23	\$ 161,012.00	\$ 3,698.27	\$ 975.00
Salary & Related	\$ 37,491.73	\$ 5,230.69	\$ 82,904.10	\$ 40,181.68	\$ 79,912.00	\$ 2,017.10	\$ 975.00
Contractual Services	\$ 40,111.66	\$ 14,006.96	\$ 80,281.17	\$ 26,162.55	\$ 78,600.00	\$ 1,681.17	\$ -
General Operating	\$ 260.00	\$ -	\$ 2,500.00	\$ 2,240.00	\$ 2,500.00	\$ -	\$ -
Court & Legal	\$ 21,725.50	\$ 13,274.50	\$ 42,500.00	\$ 7,500.00	\$ 40,000.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 21,725.50	\$ 13,274.50	\$ 42,500.00	\$ 7,500.00	\$ 40,000.00	\$ 2,500.00	\$ -
Finance	\$ 52,482.04	\$ 9,438.83	\$ 95,762.68	\$ 33,841.81	\$ 92,761.00	\$ 2,001.68	\$ 1,000.00
Salary & Related	\$ 41,686.93	\$ 4,668.59	\$ 71,407.45	\$ 25,051.93	\$ 69,147.00	\$ 1,260.45	\$ 1,000.00
Contractual Services	\$ 10,322.83	\$ 3,449.25	\$ 21,501.96	\$ 7,729.88	\$ 20,894.00	\$ 607.96	\$ -
General Operating	\$ 472.28	\$ 1,320.99	\$ 2,853.27	\$ 1,060.00	\$ 2,720.00	\$ 133.27	\$ -
Sewer Utility	\$ 516,545.18	\$ 316,224.21	\$ 1,333,567.65	\$ 500,798.26	\$ 1,259,151.00	\$ 55,916.65	\$ 18,500.00
Salary & Related	\$ 263,598.32	\$ 42,785.69	\$ 537,512.56	\$ 231,128.55	\$ 500,078.00	\$ 18,934.56	\$ 18,500.00
Contractual Services	\$ 125,886.32	\$ 134,777.38	\$ 367,029.31	\$ 106,365.61	\$ 349,544.00	\$ 17,485.31	\$ -
General Operating	\$ 125,417.13	\$ 106,161.14	\$ 388,887.30	\$ 157,309.03	\$ 369,934.00	\$ 18,953.30	\$ -
Capital Outlay	\$ 1,643.41	\$ 32,500.00	\$ 40,138.48	\$ 5,995.07	\$ 39,595.00	\$ 543.48	\$ -
Transfers & Advances	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ -
Transfers & Advances	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ -
Grand Total	\$ 843,616.11	\$ 358,175.19	\$ 1,812,515.60	\$ 610,724.30	\$ 1,727,924.00	\$ 64,116.60	\$ 20,475.00



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

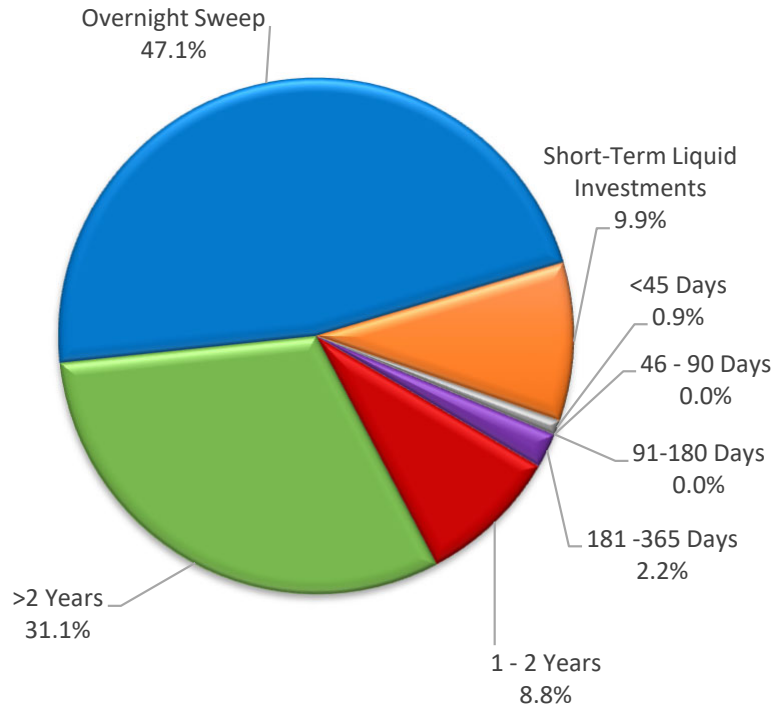
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
Certificates of Deposit				
Bank CD	\$ 9,447,313.57	\$ 9,409,464.98	\$ 37,848.59	1.085%
Non-Bank CD	1,320,344.64	1,286,075.74	34,268.90	2.012%
Total Certificates of Deposit	\$ 10,767,658.21	\$ 10,695,540.72	\$ 72,117.49	1.196%
U.S. Government				
Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
Total US Government	\$ -	\$ -	\$ -	0.000%
Government Sponsored Enterprise (GSE) Securities				
FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	-	-	-	0.000%
FHLB	893,589.65	894,044.50	(454.85)	0.000%
FFCB	-	-	-	0.000%
Total GSE	\$ 893,589.65	\$ 894,044.50	\$ (454.85)	0.000%
Other Investments:				
Park National Bank Sweep	\$ 12,766,541.57	\$ 12,766,541.57	\$ -	0.002%
STAR Ohio	2,437,645.24	2,437,645.24	-	0.070%
Raymond James Money Market	254,229.03	254,229.03	-	0.010%
Total Other	\$ 15,458,415.84	\$ 15,458,415.84	\$ -	0.013%
Total Investment Portfolio	\$ 27,119,663.70	\$ 27,048,001.06	\$ 71,662.64	0.480%

Investments by Institution:

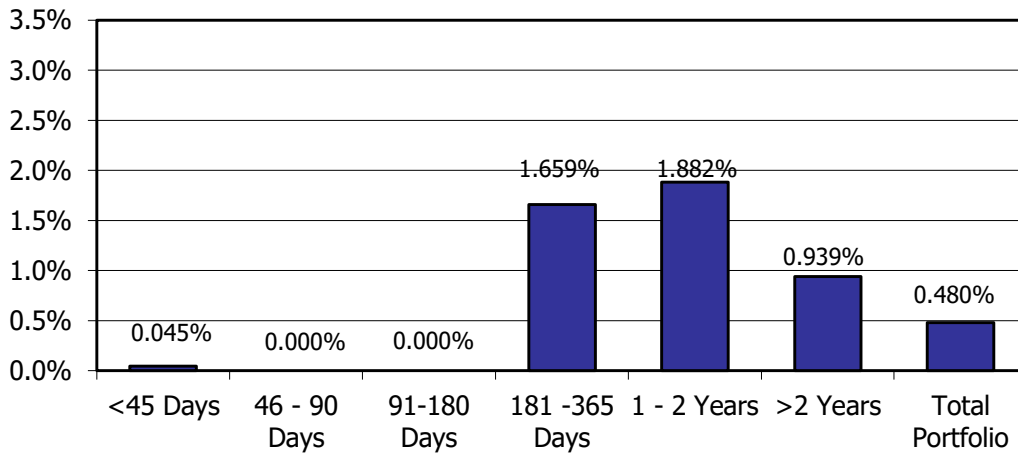
STAR Ohio	\$ 2,437,645.24	\$ 2,437,645.24	\$ -
Park National Bank	12,766,541.57	12,766,541.57	-
Raymond James	11,915,476.89	11,843,814.25	71,662.64
Total Investment Portfolio	\$ 27,119,663.70	\$ 27,048,001.06	\$ 71,662.64

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

Investment Maturity Composition



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



City of Pataskala Account Summary

Brokerage

Account No. [REDACTED] Closing Value \$11,915,476.89



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

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

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

Account Purpose

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

Activity

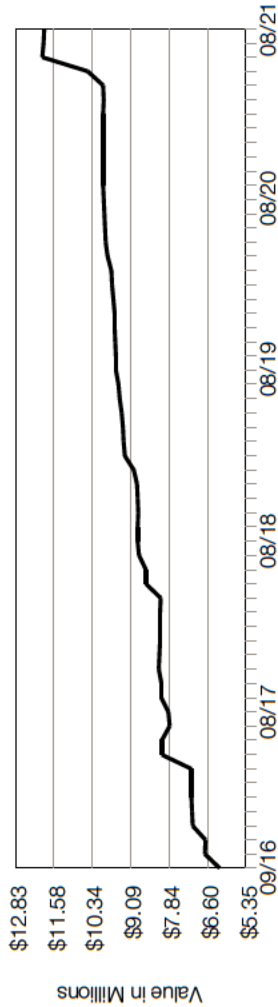
	This Statement	Year to Date
Beginning Balance	\$ 11,931,179.69	\$ 9,997,859.93
Deposits	\$ 0.00	\$ 1,990,175.80
Income	\$ 15,060.85	\$ 92,739.79
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ (30,763.65)	\$ (165,298.63)
Ending Balance	\$ 11,915,476.89	\$ 11,915,476.89

See Understanding Your Statement for important information about these calculations.

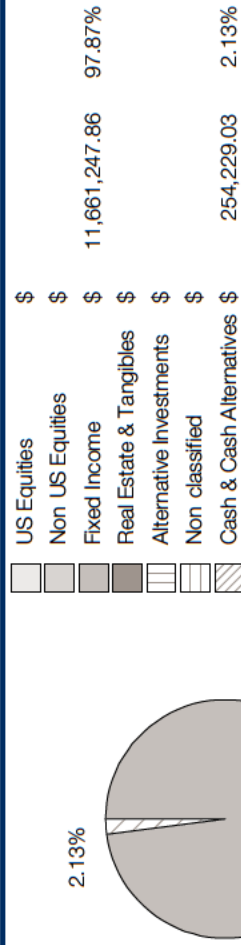
Dollar-Weighted Performance

	YTD	2020	2019
Performance Inception 08/23/13	(0.68)%	3.76%	5.22%

Value Over Time



Asset Allocation Analysis



Cash & Cash Alternatives

Raymond James Bank Deposit Program

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program # - Selected Sweep Option				
JPMorgan Chase Bank NA		\$245,001.55	0.01%	\$25.42
US Bank National Association		\$9,227.48		
Raymond James Bank Deposit Program Total		\$254,229.03		\$25.42

Your bank priority state: OH

Participating banks you declined: West Bank, Truist Bank, The Byn 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 FJBDP was calculated as of 08/30/2021.

Cash & Cash Alternatives Total

\$254,229.03

\$25.42

Fixed Income *

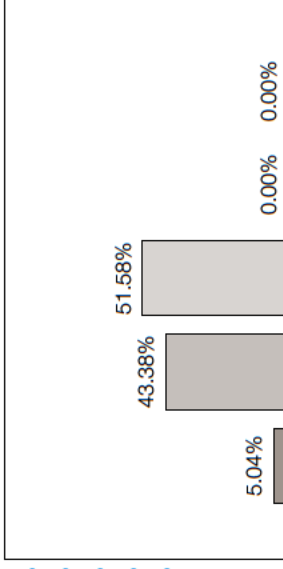
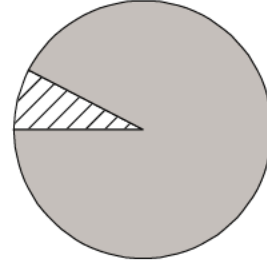
Credit Quality Analysis

Lowest Available *	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 893,589.65	7.66%
ABS/MBS/CDOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 10,767,658.21	92.34%
AAA	\$ 0.00	0.00%
AA	\$ 0.00	0.00%
A	\$ 0.00	0.00%
BAA	\$ 0.00	0.00%
Below Investment Grade	\$ 0.00	0.00%
Not Rated	\$ 0.00	0.00%

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

Maturity Analysis

Maturity	Current Period Value	Percentage Allocation
0 to < 1 yr	\$ 588,010.48	5.04%
1 to < 3 yrs	\$ 5,058,688.33	43.38%
3 to < 7 yrs	\$ 6,014,549.05	51.58%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



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 10/28/2021 @ 100.000 (3130AKRN8) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable	\$245,000.00	\$1,592.50	05/26/2021	\$99.587	\$243,988.15	\$141.55	\$244,044.50 \$(56.35)	\$244,044.50 \$(66.35)
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN .6000% DUE 05/27/2026 Callable 11/27/2021 @ 100.000 (3130AML42) ♦ Step Schedule: 1.200% on May 27, 2023 ♦ Debt Classification: Senior Unsecured ♦ Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable	\$250,000.00	\$1,500.00	05/26/2021	\$99.863	\$249,657.50	\$387.50	\$250,000.00 \$(342.50)	\$250,000.00 \$(342.50)
FEDERAL HOME LOAN BANKS DEBENTURE 1.0500% DUE 06/16/2026 Callable 09/16/2021 @ 100.000 (3130AMPQ9) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable	\$400,000.00	\$4,200.00	05/26/2021	\$99.986	\$399,944.00	\$863.33	\$400,000.00 \$(56.00)	\$400,000.00 \$(56.00)
Government Sponsored Enterprise Securities (GSE) Total	\$895,000.00	\$7,292.50			\$893,589.65	\$1,392.38	\$894,044.50 \$(454.85)	\$894,044.50 \$(454.85)

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



Fixed Income (continued) *

Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
ALLY BANK FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 09/19/2022 (02007GLV3) Ratings Information: Not Rated	\$145,000.00	\$2,682.50	09/17/2019	\$101.777	\$147,576.65	\$1,212.64	\$145,000.00 \$2,576.65	\$145,000.00 \$2,576.65
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	\$102.137	\$132,778.10	\$72.48	\$130,000.00 \$2,778.10	\$130,000.00 \$2,778.10
AMERICAN EXPRESS NATIONAL BANK FDIC # 27471 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/07/2025 (02589ABA9) Ratings Information: Not Rated	\$245,000.00	\$3,797.50	04/01/2020	\$102.874	\$252,041.30	\$1,519.00	\$245,000.00 \$7,041.30	\$245,000.00 \$7,041.30
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 10/29/21 .5500% DUE 07/29/2024 Callable 10/29/2021 @ 100.000 (05600XAN0) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	08/03/2020	\$99.790	\$244,485.50	\$121.83	\$244,999.76 \$(514.26)	\$244,999.76 \$(514.26)
BANK HAPOALIM BM NEW YORK, NY FDIC # 33686 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 08/21/2023 (06251A2C3) Ratings Information: Not Rated	\$50,000.00	\$150.00	08/19/2020	\$99.912	\$49,956.00	\$4.11	\$50,000.00 \$(44.00)	\$50,000.00 \$(44.00)



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5) Ratings Information: Not Rated	\$245,000.00	\$3,185.00	04/09/2020	\$101.991	\$249,877.95	\$139.62	\$245,000.00 \$4,877.95	\$245,000.00 \$4,877.95
THE BANK OF PRINCETON PRINCETON, NJ FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/26/2020	\$99.343	\$243,390.35	\$3.35	\$245,000.00 \$(1,609.65)	\$245,000.00 \$(1,609.65)
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/14/21 .9500% DUE 04/14/2026 Callable 09/14/2021 @ 100.000 (066519QV4) Ratings Information: Not Rated	\$245,000.00	\$2,327.50	04/12/2021	\$99.980	\$244,951.00	\$108.40	\$245,000.00 \$(49.00)	\$245,000.00 \$(49.00)
BEL MONT SVG BK FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM9) Ratings Information: Not Rated	\$245,000.00	\$6,860.00	03/07/2018	\$103.903	\$254,562.35	\$3,195.07	\$245,000.00 \$9,562.35	\$245,000.00 \$9,562.35
BRIDGEWATER BK FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	05/26/2021	\$98.668	\$241,736.60	\$84.91	\$245,000.00 \$(3,263.40)	\$245,000.00 \$(3,263.40)
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	\$100.527	\$246,291.15		\$243,769.12 \$2,522.03	\$243,769.12 \$2,522.03



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3) Ratings Information: Not Rated	\$50,000.00	\$1,400.00	03/07/2019	\$105.778	\$52,889.00	\$61.37	\$50,000.00 \$2,889.00	\$50,000.00 \$2,889.00
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26) Ratings Information: Not Rated	\$38,000.00	\$1,235.00	03/20/2020	\$107.460	\$40,834.80	\$203.01	\$40,905.57 \$(70.77)	\$39,947.15 \$887.65
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3500% DUE 11/09/2022 (17312QV48) Ratings Information: Not Rated	\$21,000.00	\$703.50	03/20/2020	\$103.770	\$21,791.70	\$219.72	\$22,085.87 \$(294.17)	\$21,496.60 \$295.10
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36) Ratings Information: Not Rated	\$100,000.00	\$3,400.00	03/19/2020	\$106.910	\$106,910.00	\$493.70	\$106,082.70 \$827.30	\$103,820.22 \$3,089.78
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/04/21 .3500% DUE 09/04/2024 Callable 09/04/2021 @ 100.000 (20056QTY9) Ratings Information: Not Rated	\$100,000.00	\$350.00	08/25/2020	\$99.101	\$99,101.00	\$25.89	\$100,000.00 \$(899.00)	\$100,000.00 \$(899.00)
COMPASS BK FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1000% DUE 08/28/2023 (20451PCZ7) Ratings Information: Not Rated	\$59,000.00	\$1,829.00	03/20/2020	\$105.502	\$62,246.18	\$15.03	\$62,415.11 \$(168.93)	\$61,004.41 \$1,241.77



Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6) Ratings Information: Not Rated	\$200,000.00	\$1,100.00	08/20/2021	\$98.358	\$196,716.00	\$3.01	\$200,000.00 \$(3,284.00)	\$200,000.00 \$(3,284.00)
DISCOVER BANK FDIC # 6649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7) Ratings Information: Not Rated	\$250,000.00	\$6,625.00	02/12/2018	\$103.435	\$258,587.50	\$562.67	\$249,858.00 \$8,729.50	\$249,858.00 \$8,729.50
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4) Ratings Information: Not Rated	\$245,000.00	\$4,042.50	03/19/2020	\$102.115	\$250,181.75	\$276.88	\$247,048.10 \$3,133.65	\$246,061.35 \$4,120.40
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	\$101.936	\$249,743.20	\$316.49	\$245,000.00 \$4,743.20	\$245,000.00 \$4,743.20
EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	05/26/2021	\$97.899	\$239,852.55	\$51.68	\$245,000.00 \$(5,147.45)	\$245,000.00 \$(5,147.45)
FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0) Ratings Information: Not Rated	\$100,000.00	\$500.00	05/18/2021	\$97.784	\$97,784.00	\$13.70	\$100,000.00 \$(2,216.00)	\$100,000.00 \$(2,216.00)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIRST BANK FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/07/2021	\$97.692	\$239,345.40	\$67.12	\$245,000.00 \$(5,654.60)	\$245,000.00 \$(5,654.60)
FIRST BK HIGHLAND PARK FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8) Ratings Information: Not Rated	\$33,000.00	\$726.00	09/14/2017	\$101.933	\$33,637.89	\$57.68	\$33,064.42 \$573.47	\$33,012.70 \$625.19
FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/30/21 .4000% DUE 09/30/2025 Callable 09/30/2021 @ 100.000 (319461DB2) Ratings Information: Not Rated	\$245,000.00	\$980.00	09/23/2020	\$98.312	\$240,864.40	\$2.68	\$245,000.00 \$(4,135.60)	\$245,000.00 \$(4,135.60)
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7) Ratings Information: Not Rated	\$100,000.00	\$600.00	05/11/2020	\$100.063	\$100,063.00	\$49.32	\$100,000.00 \$63.00	\$100,000.00 \$63.00
FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/25/21 .3500% DUE 09/25/2024 Callable 09/25/2021 @ 100.000 (32110YQR9) Ratings Information: Not Rated	\$245,000.00	\$857.50	09/23/2020	\$99.058	\$242,692.10	\$14.09	\$245,000.00 \$(2,307.90)	\$245,000.00 \$(2,307.90)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/15/21 .6500% DUE 07/15/2025 Callable 09/15/2021 @ 100.000 (335857CB2) Ratings Information: Not Rated	\$100,000.00	\$650.00	06/29/2020	\$99.502	\$99,502.00	\$28.49	\$100,000.00 \$(498.00)	\$100,000.00 \$(498.00)
1ST SOURCE BANK FDIC # 9087 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3500% DUE 06/03/2024 (33646CLZ5) Ratings Information: Not Rated	\$245,000.00	\$3,307.50	04/01/2020	\$102.114	\$250,179.30	\$1,359.25	\$245,000.00 \$5,179.30	\$245,000.00 \$5,179.30
FLAGSTAR BANK, FSB TROY, MI FDIC # 32541 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .8000% DUE 05/29/2025(33847E3L9) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/26/2020	\$100.142	\$245,347.90	\$504.77	\$245,000.00 \$347.90	\$245,000.00 \$347.90
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6) Ratings Information: Not Rated	\$245,000.00	\$1,102.50	07/07/2021	\$97.329	\$238,456.05	\$66.45	\$245,000.00 \$(6,543.95)	\$245,000.00 \$(6,543.95)
GOLDMAN SACHS BANK USA FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.4000% DUE 11/22/2022 (38148PTE7) Ratings Information: Not Rated	\$250,000.00	\$6,000.00	02/12/2018	\$102.708	\$256,770.00	\$1,660.27	\$248,220.00 \$8,550.00	\$248,220.00 \$8,550.00



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/29/21 .8000% DUE 05/29/2025 Callable 09/29/2021 @ 100.000 (48040PGX7) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/27/2020	\$100.059	\$245,144.55	\$10.74	\$245,000.00 \$144.55	\$245,000.00 \$144.55
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 10/31/21 1.7500% DUE 10/30/2025 Callable 10/31/2021 @ 100.000 (48128UPT0) Ratings Information: Not Rated	\$155,000.00	\$852.50	10/29/2020	\$98.808	\$153,152.40	\$287.28	\$155,000.00 \$(1,847.60)	\$155,000.00 \$(1,847.60)
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) Step Schedule: 0.7500% on June 15, 2024, 1.7500% on June 15, 2025 Ratings Information: Not Rated	\$95,000.00	\$380.00	12/11/2020	\$98.880	\$93,936.00	\$80.16	\$95,000.00 \$(1,064.00)	\$95,000.00 \$(1,064.00)
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8) Ratings Information: Not Rated	\$90,000.00	\$1,485.00	12/19/2019	\$101.876	\$91,688.40	\$44.75	\$90,000.00 \$1,688.40	\$90,000.00 \$1,688.40



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2) Ratings Information: Not Rated	\$155,000.00	\$1,860.00	03/26/2020	\$101.119	\$156,734.45	\$5.09	\$155,000.00 \$1,734.45	\$155,000.00 \$1,734.45
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7) Ratings Information: Not Rated	\$130,000.00	\$2,340.00	11/25/2019	\$103.073	\$133,994.90	\$192.33	\$130,000.00 \$3,994.90	\$130,000.00 \$3,994.90
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7) Ratings Information: Not Rated	\$115,000.00	\$1,897.50	02/27/2020	\$102.865	\$118,294.75	\$155.96	\$115,000.00 \$3,294.75	\$115,000.00 \$3,294.75
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	\$102.520	\$251,174.00	\$1,782.79	\$245,000.00 \$6,174.00	\$245,000.00 \$6,174.00
MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9) Ratings Information: Not Rated	\$230,000.00	\$1,495.00	05/26/2020	\$99.591	\$229,059.30	\$12.29	\$230,000.00 \$(940.70)	\$230,000.00 \$(940.70)
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	\$101.473	\$248,608.85	\$68.80	\$245,000.00 \$3,608.85	\$245,000.00 \$3,608.85



Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/21/21 .6500% DUE 05/21/2026 Callable 09/21/2021 @ 100.000 (58958PJA3) Ratings Information: Not Rated	\$200,000.00	\$1,300.00	05/19/2021	\$98.478	\$196,956.00	\$35.62	\$200,000.00 \$(3,044.00)	\$200,000.00 \$(3,044.00)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.30500% DUE 02/14/2024 (61690UEH9) Ratings Information: Not Rated	\$20,000.00	\$610.00	03/20/2020	\$106.269	\$21,253.80	\$28.41	\$21,178.31 \$75.49	\$20,750.52 \$503.28
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 10/31/2024 (61690UMT4) Ratings Information: Not Rated	\$25,000.00	\$487.50	03/20/2020	\$103.991	\$25,997.75	\$164.28	\$25,295.00 \$702.75	\$25,205.34 \$792.41
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690UTM2) Ratings Information: Not Rated	\$23,000.00	\$402.50	03/20/2020	\$102.200	\$23,506.00	\$19.85	\$23,122.02 \$383.98	\$23,061.93 \$444.07
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 03/07/2022 (61690UUU2) Ratings Information: Not Rated	\$59,000.00	\$944.00	03/20/2020	\$100.801	\$59,472.59	\$462.95	\$59,227.55 \$245.04	\$59,061.05 \$411.54



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/09/2025 (61690UWJ5) Ratings Information: Not Rated	\$120,000.00	\$1,860.00	04/06/2020	\$102.876	\$123,451.20	\$733.81	\$120,000.00 \$3,451.20	\$120,000.00 \$3,451.20
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4) Ratings Information: Not Rated	\$100,000.00	\$1,850.00	03/19/2020	\$102.194	\$102,194.00	\$304.11	\$101,052.60 \$1,141.40	\$100,512.32 \$1,681.68
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.7500% DUE 05/02/2024 (61760AZR3) Ratings Information: Not Rated	\$145,000.00	\$3,987.50	03/24/2020	\$105.831	\$153,454.95	\$1,321.88	\$152,216.69 \$1,238.26	\$149,748.70 \$3,706.25
NEW YORK COMMUNITY BANK WESTBURY, NY FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3500% DUE 06/03/2024 (649447UP2) Ratings Information: Not Rated	\$125,000.00	\$437.50	06/01/2021	\$99.379	\$124,223.75	\$106.68	\$125,000.00 \$(776.25)	\$125,000.00 \$(776.25)
NEW YORK COMMUNITY BANK WESTBURY, NY FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .7000% DUE 07/01/2026 (649447UZ0) Ratings Information: Not Rated	\$90,000.00	\$630.00	06/22/2021	\$98.548	\$88,693.20	\$107.01	\$90,000.00 \$(1,306.80)	\$90,000.00 \$(1,306.80)



Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3) Ratings Information: Not Rated	\$85,000.00	\$212.50	08/25/2020	\$99.805	\$84,834.25	\$1.75	\$85,000.00 \$(165.75)	\$85,000.00 \$(165.75)
PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/07/21 .5000% DUE 08/07/2025 Callable 09/07/2021 @ 100.000 (70147ADX9) Ratings Information: Not Rated	\$100,000.00	\$550.00	08/17/2020	\$99.070	\$99,070.00	\$36.16	\$99,999.90 \$(929.90)	\$99,999.90 \$(929.90)
PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/29/21 .5000% DUE 10/29/2025 Callable 09/29/2021 @ 100.000 (70320KAS0) Ratings Information: Not Rated	\$100,000.00	\$500.00	10/21/2020	\$98.608	\$98,608.00	\$2.74	\$100,000.00 \$(1,392.00)	\$100,000.00 \$(1,392.00)
PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	07/14/2020	\$98.924	\$242,363.80	\$46.99	\$245,000.00 \$(2,636.20)	\$245,000.00 \$(2,636.20)
RAYMOND JAMES BANK, NA ST PETERSBURG, FL FDIC # 33893 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/23/2024 (75472RAE1) Ratings Information: Not Rated	\$245,000.00	\$4,900.00	08/20/2019	\$104.009	\$254,822.05	\$107.40	\$245,000.00 \$9,822.05	\$245,000.00 \$9,822.05



Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
SPRING BANK FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/09/2021	\$98.028	\$240,168.60	\$20.14	\$245,000.00 \$(4,831.40)	\$245,000.00 \$(4,831.40)
STERLING BANK FDIC # 57813 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6500% DUE 09/18/2023 (85916VDN2) Ratings Information: Not Rated	\$245,000.00	\$4,042.50	09/16/2019	\$102.622	\$251,423.90	\$1,838.51	\$245,000.00 \$6,423.90	\$245,000.00 \$6,423.90
TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3) Ratings Information: Not Rated	\$145,000.00	\$435.00	08/05/2020	\$100.090	\$145,130.50	\$28.60	\$145,000.00 \$130.50	\$145,000.00 \$130.50
TEXAS EXCH BANK SSB FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/08/21 .7000% DUE 06/07/2024 Callable 09/08/2021 @ 100.000 (88241THM5) Ratings Information: Not Rated	\$245,000.00	\$1,715.00	05/28/2020	\$100.068	\$245,166.60	\$108.07	\$245,000.00 \$166.60	\$245,000.00 \$166.60
UBS BANK USA SALT LAKE CITY, UT FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9) Ratings Information: Not Rated	\$245,000.00	\$7,717.50	05/25/2018	\$104.976	\$257,191.20	\$21.14	\$245,000.00 \$12,191.20	\$245,000.00 \$12,191.20
UNITY BANK CLINTON, NJ FDIC # 33503 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .4000% DUE 12/18/2025 (91330ACR6) Ratings Information: Not Rated	\$115,000.00	\$460.00	12/15/2020	\$98.000	\$112,700.00	\$93.26	\$115,000.00 \$(2,300.00)	\$115,000.00 \$(2,300.00)



Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUJ 05/03/2024 (949763A48) Ratings Information: Not Rated	\$155,000.00	\$4,262.50	05/01/2019	\$105.836	\$164,045.80	\$326.98	\$155,000.00 \$9,045.80	\$155,000.00 \$9,045.80
Certificates of Deposit (CDs) Total	\$10,673,000.00	\$133,707.50			\$10,767,658.21	\$21,071.21	\$10,695,540.72 \$72,117.49	\$10,685,529.07 \$82,129.14

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

Fixed Income Total

\$11,661,247.86

\$22,463.59

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

Portfolio Total \$11,915,476.89

Accrued Interest Total \$22,463.59

Portfolio Total with Accrued Interest \$11,937,940.48

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



Activity Summary

Deposits			
Type	This Statement	Year to Date	
Deposits	\$0.00	\$1,990,175.80	
Total Deposits	\$0.00	\$1,990,175.80	
Income			
Type	This Statement	Year to Date	
Dividends Taxable	\$0.00	\$0.02	
Interest Taxable	\$15,059.27	\$92,733.86	
Interest at RJ Bank Deposit Program	\$1.58	\$5.91	
Total Income	\$15,060.85	\$92,739.79	

Purchases			
Type	This Statement	Year to Date	
Purchases	\$(200,000.00)	\$(3,079,570.91)	
Reinvests	\$0.00	\$(0.01)	
Total Purchases	\$(200,000.00)	\$(3,079,570.92)	
Sales / Redemptions			
Type	This Statement	Year to Date	
Redemptions	\$420,000.00	\$1,245,000.00	
Sales	\$0.00	\$552.77	
Total Sales/Redemptions	\$420,000.00	\$1,245,552.77	

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				\$19,168.18	
08/02/2021	Income	Interest Taxable	FIRST BK HIGHLAND PARK FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8)			\$360.02	\$19,528.20	Paid on 33,000
08/02/2021	Income	Interest Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)			\$50.96	\$19,579.16	Paid on 100,000
08/02/2021	Income	Interest Taxable	DISCOVER BANK FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7)			\$3,285.27	\$22,864.43	Paid on 250,000
08/02/2021	Income	Interest Taxable	LIVE OAK BKG CO WILLINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)			\$198.74	\$23,063.17	Paid on 130,000



Your Activity (continued)

City of Pataskala Account No.

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/02/2021	Income	Interest Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)			\$161.16	\$23,224.33	Paid on 115,000
08/03/2021	Income	Interest Taxable	WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)			\$362.02	\$23,586.35	Paid on 155,000
08/04/2021	Sale/Redemption	Redemption	MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/04/21 .4000% DUE 09/04/2024 Callable 09/04/2021 @ 100.000 (57116AUE6)	(85,000.000)	\$1.000	\$85,000.00	\$108,586.35	08/04/21 FULL CALL @ 100% 0.4% 09/04/24
08/04/2021	Sale/Redemption	Redemption	MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/04/21 .4500% DUE 09/04/2025 Callable 09/04/2021 @ 100.000 (57116AUF3)	(90,000.000)	\$1.000	\$90,000.00	\$198,586.35	08/04/21 FULL CALL @ 100% 0.45% 09/04/25
08/04/2021	Income	Interest Taxable	COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/04/21 .3500% DUE 09/04/2024 Callable 09/04/2021 @ 100.000 (20056QTY9)			\$29.73	\$198,616.08	Paid on 100,000
08/04/2021	Income	Interest Taxable	MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/04/21 .4000% DUE 09/04/2024 Callable 09/04/2021 @ 100.000 (57116AUE6)			\$28.88	\$198,644.96	Paid on 85,000
08/04/2021	Income	Interest Taxable	MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/04/21 .4500% DUE 09/04/2025 Callable 09/04/2021 @ 100.000 (57116AUF3)			\$34.40	\$198,679.36	Paid on 90,000
08/06/2021	Income	Interest Taxable	EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)			\$343.34	\$199,022.70	Paid on 245,000
08/09/2021	Income	Interest Taxable	BRIDGEWATER BK FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)			\$114.44	\$199,137.14	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/09/2021	Income	Interest Taxable	FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)			\$93.64	\$199,230.78	Paid on 245,000
08/09/2021	Income	Interest Taxable	ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)			\$426.57	\$199,657.35	Paid on 245,000
08/09/2021	Income	Interest Taxable	TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3)			\$215.71	\$199,873.06	Paid on 145,000
08/09/2021	Income	Interest Taxable	TEXAS EXCH BANK SSB FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/08/21 .7000% DUE 06/07/2024 Callable 09/08/2021 @ 100.000 (88241THM5)			\$145.66	\$200,018.72	Paid on 245,000
08/09/2021	Income	Interest Taxable	PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/07/21 .5500% DUE 08/07/2025 Callable 09/07/2021 @ 100.000 (70147ADX9)			\$46.71	\$200,065.43	Paid on 100,000
08/11/2021	Income	Interest Taxable	FIRST BANK FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)			\$104.04	\$200,169.47	Paid on 245,000
08/13/2021	Income	Interest Taxable	MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690UTM2)			\$199.60	\$200,369.07	Paid on 23,000
08/16/2021	Income	Interest Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)			\$270.51	\$200,639.58	Paid on 245,000
08/16/2021	Income	Interest Taxable	BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/14/21 .9500% DUE 04/14/2026 Callable 09/14/2021 @ 100.000 (066519QV4)			\$197.68	\$200,837.26	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/16/2021	Income	Interest Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			\$118.90	\$200,956.16	Paid on 50,000
08/16/2021	Income	Interest Taxable	FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/15/21 .6500% DUE 07/15/2025 Callable 09/15/2021 @ 100.000 (335857CB2)			\$55.21	\$201,011.37	Paid on 100,000
08/16/2021	Income	Interest Taxable	MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9)			\$302.49	\$201,313.86	Paid on 20,000
08/17/2021	Income	Interest Taxable	EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7)			\$114.44	\$201,428.30	Paid on 245,000
08/17/2021	Income	Interest Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			\$104.04	\$201,532.34	Paid on 245,000
08/20/2021	Income	Interest Taxable	AMERANT BANK, NA FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)			\$204.26	\$201,736.60	Paid on 130,000
08/20/2021	Income	Interest Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)			\$126.12	\$201,862.72	Paid on 90,000
08/23/2021	Income	Interest Taxable	BANK HAPOALIM BM NEW YORK, NY FDIC # 33686 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 08/21/2023 (06251A2C3)			\$74.38	\$201,937.10	Paid on 50,000
08/23/2021	Income	Interest Taxable	FARMERS & MRRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0)			\$42.47	\$201,979.57	Paid on 100,000
08/23/2021	Income	Interest Taxable	MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/21/21 .6500% DUE 05/21/2026 Callable 09/21/2021 @ 100.000 (58958PJA3)			\$110.41	\$202,089.98	Paid on 200,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/23/2021	Income	Interest Taxable	RAYMOND JAMES BANK, NA ST PETERSBURG, FL FDIC # 33893 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/23/2024 (75472RAE1)			\$2,429.86	\$204,519.84	Paid on 245,000
08/25/2021	Income	Interest Taxable	FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/25/21 .3500% DUE 09/25/2024 Callable 09/25/2021 @ 100.000 (32110YQR9)			\$72.83	\$204,592.67	Paid on 245,000
08/25/2021	Income	Interest Taxable	SPRING BANK FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7)			\$104.04	\$204,696.71	Paid on 245,000
08/26/2021	Income	Interest Taxable	MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)			\$426.57	\$205,123.28	Paid on 245,000
08/30/2021	Purchase	Purchase	CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6)	200,000.000	\$100.000	\$(200,000.00)	\$5,123.28	
08/30/2021	Sale/Redemption	Redemption	PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74267GYM6)	(245,000.000)	\$1.000	\$245,000.00	\$250,123.28	08/30/21 BOND MATURES @ 100% 1.5% 08/30/21
08/30/2021	Income	Interest Taxable	COMPASS BK FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1000% DUE 08/28/2023 (20451PCZ7)			\$906.98	\$251,030.26	Paid on 59,000
08/30/2021	Income	Interest Taxable	THE BANK OF PRINCETON PRINCETON, NJ FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)			\$104.04	\$251,134.30	Paid on 245,000
08/30/2021	Income	Interest Taxable	MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)			\$126.97	\$251,261.27	Paid on 230,000
08/30/2021	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	\$251,916.73	Paid on 245,000



Your Activity (continued)

City of Pataskala Account No.

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/30/2021	Income	Interest Taxable	PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)			\$18.05	\$251,934.78	Paid on 85,000
08/30/2021	Income	Interest Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)			\$157.97	\$252,092.75	Paid on 155,000
08/30/2021	Income	Interest Taxable	PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74267GVM6)			\$1,842.53	\$253,935.28	Paid on 245,000
08/30/2021	Income	Interest Taxable	PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/29/21 .5000% DUE 10/29/2025 Callable 09/29/2021 @ 100.000 (70320KAS0)			\$42.47	\$253,977.75	Paid on 100,000
08/30/2021	Income	Interest Taxable	FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/30/21 .4000% DUE 09/30/2025 Callable 09/30/2021 @ 100.000 (319461DB2)			\$83.23	\$254,060.98	Paid on 245,000
08/30/2021	Income	Interest Taxable	JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/29/21 .8000% DUE 05/29/2025 Callable 09/29/2021 @ 100.000 (48040PGX7)			\$166.47	\$254,227.45	Paid on 245,000
08/31/2021	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$1.58	\$254,229.03	

Future Payments

Future Interest 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)		08/15/2021	09/01/2021	\$50.96	0.60% coupon x 100,000.000par value



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)	08/15/2021	09/01/2021	\$198.74	1.80% coupon x 130,000.000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)	08/15/2021	09/01/2021	\$161.16	1.65% coupon x 115,000.000 par value
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)	08/17/2021	09/03/2021	\$362.02	2.75% coupon x 155,000.000 par value
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/04/21 .3500% DUE 09/04/2024 Callable 09/04/2021 @ 100.000 (20056QTY9)	08/18/2021	09/04/2021	\$29.73	0.35% coupon x 100,000.000 par value
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 03/07/2022 (61690UUU2)	08/19/2021	09/05/2021	\$475.88	1.60% coupon x 59,000.000 par value
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)	08/20/2021	09/06/2021	\$343.34	1.65% coupon x 245,000.000 par value
PARKSIDE FNCL B&T FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/07/21 .5500% DUE 08/07/2025 Callable 09/07/2021 @ 100.000 (70147ADX9)	08/21/2021	09/07/2021	\$46.71	0.55% coupon x 100,000.000 par value
BRIDGEWATER BK FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)	08/22/2021	09/08/2021	\$114.44	0.55% coupon x 245,000.000 par value
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (293367RJT4)	08/22/2021	09/08/2021	\$426.57	2.05% coupon x 245,000.000 par value
TEXAS EXCH BANK SSB FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/08/21 .7000% DUE 06/07/2024 Callable 09/08/2021 @ 100.000 (88241THM5)	08/22/2021	09/08/2021	\$145.66	0.70% coupon x 245,000.000 par value
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)	08/23/2021	09/09/2021	\$93.64	0.45% coupon x 245,000.000 par value
FIRST BANK FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)	08/25/2021	09/11/2021	\$104.04	0.50% coupon x 245,000.000 par value
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/14/21 .9500% DUE 04/14/2026 Callable 09/14/2021 @ 100.000 (066519QV4)	08/28/2021	09/14/2021	\$197.68	0.95% coupon x 245,000.000 par value



Future Payments (continued)

Future Interest Payments (continued) [◇]

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
BELMONT SVG BK FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM9)		08/28/2021	09/14/2021	\$3,458.19	2.80% coupon x 245,000.000 par value
Future Interest Payments Total					\$6,208.76

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

Realized Capital Gains & Losses [○]

Short Term

Description	(Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/04/21 .4000% DUE 09/04/2024 (57116AUE6)		85,000.000	08/24/2020	\$85,000.00	08/04/2021	\$85,000.00	0.00%	\$0.00
MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/04/21 .4500% DUE 09/04/2025 (57116AUF3)		90,000.000	09/02/2020	\$90,000.00	08/04/2021	\$90,000.00	0.00%	\$0.00
Net Short-Term Gain / Loss Total					\$175,000.00	\$175,000.00	0.00%	\$0.00

[○] Please see Cost Basis on the Understanding Your Statement page.

Long Term

Description	(Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74267GVM6)		245,000.000	08/26/2016	\$245,000.00	08/30/2021	\$245,000.00	0.00%	\$0.00
Net Long-Term Gain / Loss Total					\$245,000.00	\$245,000.00	0.00%	\$0.00

[○] Please see Cost Basis on the Understanding Your Statement page.



Realized Capital Gains & Losses (continued) ^o

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



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P. O. Box 7177
Dublin, OH 43017

0001965-0003932 PDFE 334279



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

Account Statement

August 1, 2021 - August 31, 2021

ACCOUNT NUMBER

REGISTRATION

CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 1D
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, September 6, 2021 in observance of Labor Day.

****IMPORTANT STAR OHIO PROGRAM UPDATES ****

We are excited to share some upcoming enhancements to the STAR Ohio program! We are implementing these enhancements in two phases.

***** Phase 1 - Effective September 13, 2021 - STAR Ohio Online Security Enhancement, Address Change for Check Deposits, and Custody Change**

> Multi-Factor Authentication Security Feature: STAR Ohio will begin multi-factor authentication for accessing STAR Ohio accounts online. Multi-factor authentication is an enhanced security process that sends a code to the user's email on file. This code must be entered when logging in to be able to access to your STAR Ohio account. Please note this feature will replace the security image process currently being used.

> Address Change for Check Deposits: All check deposits sent to STAR Ohio via mail should be sent to the following address for processing:

STAR Ohio
PO Box 7177
Dublin, OH 43017

> Custody Change: Fifth Third Bank will become the new custodian for STAR Ohio. This will result in no change to how you utilize STAR Ohio.

***** Phase 2 – Timing to be determined - STAR Ohio Bank Account Change**

> The bank account change you were previously informed of is being postponed. Please continue to use the current STAR Ohio bank account instructions to send funds through Huntington National Bank into your STAR Ohio account. Additional communication regarding the STAR Ohio bank account change will be provided prior to any change. No action is needed at this time.

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

PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	1,070,462.430	\$1.00	\$1,070,462.43	100.00%

Portfolio Value as of 08/31/2021:

\$1,070,462.43

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	\$586.07	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest



P. O. Box 7177
Dublin, OH 43017

Account Statement

August 1, 2021 - August 31, 2021

ACCOUNT NUMBER

TRANSACTIONS

STAR Ohio

4508 -

30 Day Yield = 0.07%

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
08/01/2021	Opening Balance		1,070,392.640	\$1.00			\$1,070,392.64
08/31/2021	Income Dividend Reinvestment	589088151	69.790	1.00	69.79		69.79
08/31/2021	Closing Balance		1,070,462.430	\$1.00			\$1,070,462.43



P. O. Box 7177
Dublin, OH 43017

Account Statement

August 1, 2021 - August 31, 2021

ACCOUNT NUMBER

REGISTRATION

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

0001964-0003930 PDFE 334279



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

REP NAME

REP ID

	90496 45 0000
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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, September 6, 2021 in observance of Labor Day.

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PO Box 7177
Dublin, OH 43017

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

PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	535,237.890	\$1.00	\$535,237.89	100.00%

Portfolio Value as of 08/31/2021:

\$535,237.89

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	\$293.06	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest



P. O. Box 7177
Dublin, OH 43017

Account Statement

August 1, 2021 - August 31, 2021

ACCOUNT NUMBER

TRANSACTIONS

STAR Ohio

4508 -

30 Day Yield = 0.07%

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
08/01/2021	Opening Balance		535,202.990	\$1.00			\$535,202.99
08/31/2021	Income Dividend Reinvestment	589087151	34.900	1.00	34.90		34.90
08/31/2021	Closing Balance		535,237.890	\$1.00			\$535,237.89



P. O. Box 7177
Dublin, OH 43017

Account Statement

July 1, 2021 - July 31, 2021

ACCOUNT NUMBER

REGISTRATION

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

0002366-0002563 PDFE 325035



CITY OF PATASKALA
BOND IMPROVEMENTS FUND
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 1D
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, September 7, 2021 in observance of Labor Day.

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

24 hr. advance transaction notification of both purchases and redemptions over \$100 million is highly recommended, including the length of time the deposited funds are expected to remain in STAR Ohio. 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.

Are you expecting to receive funds as a result of the American Rescue Plan Act (ARP)? 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 daily interest. The new ARP 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.

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	0.000	\$1.00	\$0.00	0.00%

Portfolio Value as of 07/31/2021:

\$0.00

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

STAR Ohio

4508 -

30 Day Yield = 0.08%

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
07/01/2021	Opening Balance		42,027.460	\$1.00			\$42,027.46
07/01/2021	Redemption	57681912	(42,027.460)	1.00	(42,027.46)		(42,027.46)
07/31/2021	Closing Balance		0.000	\$1.00			\$0.00



P. O. Box 7177
Dublin, OH 43017

0002792-0005586 PDFE 334279



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

Account Statement

August 1, 2021 - August 31, 2021

ACCOUNT NUMBER

REGISTRATION

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

REP NAME

REP ID

	90496 45 0000
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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, September 6, 2021 in observance of Labor Day.

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STAR Ohio
PO Box 7177
Dublin, OH 43017

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

PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	831,944.920	\$1.00	\$831,944.92	100.00%

Portfolio Value as of 08/31/2021:

\$831,944.92

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	\$64.38	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest



P. O. Box 7177
Dublin, OH 43017

Account Statement

August 1, 2021 - August 31, 2021

ACCOUNT NUMBER

TRANSACTIONS

STAR Ohio

4508 -

30 Day Yield = 0.07%

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
08/01/2021	Opening Balance		831,890.680	\$1.00			\$831,890.68
08/31/2021	Income Dividend Reinvestment	589856151	54.240	1.00	54.24		54.24
08/31/2021	Closing Balance		831,944.920	\$1.00			\$831,944.92

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
08/31/2021

Page
1 of 5

IntraFi® Network DepositsSM Monthly Statement

Demand or Savings Option (formerly known as ICS®)

The following information is a summary of activity in your account(s) for the month of August 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 IntraFi Network Deposits. Funds in your deposit accounts at the FDIC-insured institutions at which your funds have been placed will be "deposits," as defined by federal law.

Summary of Accounts

Account ID	Deposit Option	Interest Rate	Opening Balance	Ending Balance
*****746	Demand	0.025%	\$5,440,957.97	\$5,638,427.43
*****749	Demand	0.025%	5,306,132.60	7,149,769.06
TOTAL			\$10,747,090.57	\$12,788,196.49

DETAILED ACCOUNT OVERVIEW

Account ID: *****746
Account Title: City of Pataskala



Account Summary - Demand

Statement Period	8/1-8/31/2021	Average Daily Balance	\$5,541,692.40
Previous Period Ending Balance	\$5,440,957.97	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	274,717.08	Statement Period Yield	0.02%
Total Program Withdrawals	(77,365.16)	YTD Interest Paid	1,071.68
Interest Capitalized	117.54	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
Current Period Ending Balance	\$5,638,427.43		

Account Transaction Detail

Date	Activity Type	Amount	Balance
08/02/2021	Withdrawal	(\$172.78)	\$5,440,785.19
08/03/2021	Withdrawal	(7,852.41)	5,432,932.78
08/04/2021	Deposit	1,147.49	5,434,080.27
08/05/2021	Deposit	2,217.11	5,436,297.38
08/06/2021	Deposit	3,262.34	5,439,559.72
08/09/2021	Deposit	10,405.83	5,449,965.55
08/10/2021	Withdrawal	(6,009.28)	5,443,956.27
08/11/2021	Deposit	15,786.22	5,459,742.49
08/12/2021	Deposit	11,038.18	5,470,780.67
08/13/2021	Deposit	9,550.87	5,480,331.54
08/16/2021	Deposit	20,876.56	5,501,208.10
08/17/2021	Deposit	37,562.05	5,538,770.15
08/18/2021	Deposit	67,611.95	5,606,382.10
08/19/2021	Deposit	26,000.62	5,632,382.72
08/20/2021	Deposit	42,984.89	5,675,367.61
08/23/2021	Deposit	1,596.41	5,676,964.02
08/24/2021	Withdrawal	(18,440.08)	5,658,523.94
08/25/2021	Deposit	2,307.47	5,660,831.41
08/26/2021	Withdrawal	(30,745.98)	5,630,085.43
08/26/2021	Withdrawal	(13,227.87)	5,616,857.56
08/27/2021	Withdrawal	(916.76)	5,615,940.80
08/30/2021	Deposit	3,078.63	5,619,019.43
08/31/2021	Deposit	19,290.46	5,638,309.89
08/31/2021	Interest Capitalization	117.54	5,638,427.43

Summary of Balances as of August 31, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$248,355.27
Bell Bank	Fargo, ND	19581	248,355.27

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala

Summary of Balances as of August 31, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Blackhawk Bank	Beloit, WI	14078	1.33
Cadence Bank, N.A.	Birmingham, AL	4999	248,355.27
Citizens Bank, National Association	Providence, RI	57957	248,355.27
Community First National Bank	Manhattan, KS	35585	122,094.05
Congressional Bank	Chevy Chase, MD	57614	0.64
EagleBank	Silver Spring, MD	34742	248,355.27
East West Bank	Pasadena, CA	31628	1.11
First National Bank of Omaha	Omaha, NE	5452	248,355.27
First United Bank and Trust Company	Durant, OK	4239	0.14
Fulton Bank, N.A.	Lancaster, PA	7551	248,355.27
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	248,355.27
INB	Springfield, IL	3664	248,355.27
IncredibleBank	Wausau, WI	19772	248,355.27
Independent Bank	Ionia, MI	27811	248,355.27
KS StateBank	Manhattan, KS	19899	1.22
MidFirst Bank	Oklahoma City, OK	4063	248,350.70
Pacific Western Bank	Beverly Hills, CA	24045	248,355.27
PlainsCapital Bank - Trust	Lubbock, TX	17491	52,518.07
Popular Bank	New York, NY	34967	248,355.27
River City Bank	Sacramento, CA	18983	248,355.27
Rockland Trust Company	Rockland, MA	9712	248,355.27
Town And Country Bank	Springfield, IL	18487	248,354.95
TriState Capital Bank	Pittsburgh, PA	58457	1.18
Truist Bank	Charlotte, NC	9846	248,355.27
United Bank	Fairfax, VA	22858	248,355.27
Washington Federal Bank, N.A.	Seattle, WA	28088	248,355.27
WesBanco Bank, Inc.	Wheeling, WV	803	248,353.91
West Point Bank	Radcliff, KY	12166	248,355.27

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala



Account Summary - Demand

Statement Period	8/1-8/31/2021	Average Daily Balance	\$6,430,491.42
Previous Period Ending Balance	\$5,306,132.60	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	2,186,637.23	Statement Period Yield	0.02%
Total Program Withdrawals	(343,137.21)	YTD Interest Paid	1,022.05
Interest Capitalized	136.44	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
Current Period Ending Balance	\$7,149,769.06		

Account Transaction Detail

Date	Activity Type	Amount	Balance
08/02/2021	Deposit	\$6,631.61	\$5,312,764.21
08/03/2021	Deposit	270,804.67	5,583,568.88
08/04/2021	Withdrawal	(377.89)	5,583,190.99
08/05/2021	Deposit	6,929.71	5,590,120.70
08/06/2021	Deposit	14,913.47	5,605,034.17
08/09/2021	Deposit	939,609.20	6,544,643.37
08/10/2021	Deposit	32,661.93	6,577,305.30
08/11/2021	Withdrawal	(121,613.04)	6,455,692.26
08/12/2021	Withdrawal	(4,258.63)	6,451,433.63
08/13/2021	Withdrawal	(2,988.43)	6,448,445.20
08/16/2021	Deposit	155,830.12	6,604,275.32
08/17/2021	Withdrawal	(41,398.51)	6,562,876.81
08/18/2021	Withdrawal	(2,039.34)	6,560,837.47
08/19/2021	Withdrawal	(9,921.41)	6,550,916.06
08/20/2021	Withdrawal	(7,869.85)	6,543,046.21
08/23/2021	Deposit	8,385.52	6,551,431.73
08/24/2021	Deposit	718,624.13	7,270,055.86
08/25/2021	Withdrawal	(1,011.33)	7,269,044.53
08/26/2021	Withdrawal	(146,177.96)	7,122,866.57
08/27/2021	Withdrawal	(3,745.34)	7,119,121.23
08/30/2021	Deposit	32,246.87	7,151,368.10
08/31/2021	Withdrawal	(1,735.48)	7,149,632.62
08/31/2021	Interest Capitalization	136.44	7,149,769.06

Summary of Balances as of August 31, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Associated Bank, N.A.	Green Bay, WI	5296	\$0.02
BOKF, National Association	Tulsa, OK	4214	248,355.27
Bank of the West	San Francisco, CA	3514	248,355.27

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala

Summary of Balances as of August 31, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Blackhawk Bank	Beloit, WI	14078	248,353.93
Bremer Bank, National Association	South St. Paul, MN	12923	248,355.27
Centennial Bank	Conway, AR	11241	248,355.27
Congressional Bank	Chevy Chase, MD	57614	248,351.73
Cross River Bank	Teaneck, NJ	58410	248,355.27
East West Bank	Pasadena, CA	31628	248,352.85
Equity Bank	Andover, KS	25858	248,355.27
First Guaranty Bank	Hammond, LA	14028	248,353.91
First International Bank & Trust	Watford City, ND	10248	248,355.27
First United Bank and Trust Company	Durant, OK	4239	248,351.36
Glens Falls Natl Bank and Trust Co	Glens Falls, NY	7074	248,355.27
Israel Discount Bank of New York	New York City, NY	19977	248,355.27
Merchants Bank of Indiana	Carmel, IN	8056	248,355.27
MidFirst Bank	Oklahoma City, OK	4063	3.98
Morton Community Bank	Morton, IL	18429	248,355.27
New York Community Bank	Westbury, NY	16022	248,355.27
Newtown Savings Bank	Newtown, CT	18199	248,355.27
Pacific Premier Bank	Irvine, CA	32172	248,353.69
Pinnacle Bank	Nashville, TN	35583	248,355.27
PlainsCapital Bank - Trust	Lubbock, TX	17491	195,837.19
St. Louis Bank	St Louis, MO	58018	248,355.27
State Bank of India	New York City, NY	33682	248,355.27
Sunflower Bank NA	Salina, KS	4767	248,355.27
Synovus Bank	Columbus, GA	873	248,355.27
Town And Country Bank	Springfield, IL	18487	0.02
TriState Capital Bank	Pittsburgh, PA	58457	248,353.62
Triad Bank	Frontenac, MO	58121	248,355.27
Valley National Bank	Wayne, NJ	9396	248,355.27
Western Alliance Bank	Phoenix, AZ	57512	248,351.36



END OF REPORT



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