



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





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Finance Department**

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James M. Nicholson
Finance Director

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

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December 2021 Finance Dept. Report to Council

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

FROM: Jamie Nicholson

DATE: January 19, 2022

RE: **December 2021 Financial Condition Report and Year-End Review**

Finance Department

James M. Nicholson
Finance Director

We have officially closed the books on 2021, and I am pleased to present this report on the financial condition of the city, along with a review of the major projects and initiatives undertaken by the department during the past year. As you will see from the brief summary of the most significant accomplishments, the Finance Department has been both busy and productive over the past year.

- **2020 Financial Reporting & Audit** – The Finance staff prepared all the necessary schedules and reports for the successful conversion of our cash basis financial statements for fiscal year 2020 to the modified accrual basis (GAAP) format recommended by the Ohio Auditor of State. Completed the development and publication of the 2020 Comprehensive Annual Financial Report (CAFR), including preparing the letter of transmittal and Management’s Discussion and Analysis (MD&A). Due to the COVID-19 pandemic, the city has not yet heard back from the Government Finance Officers Association’s (GFOA) *Certificate of Achievement for Excellence in Financial Reporting* (COA) program regarding our 2020 CAFR. We did, however, receive notification that our 2019 CAFR received the COA award. This represents the 11th consecutive year that the city’s Finance department has received this award.

With the successful audit of the 2020 financial statements and CAFR, we completed the 1st year of a 3-year contract extension with the city’s audit firm, Julian & Grube (J&G). We supported the audit team in their review and audit of the city’s financials and received a ‘clean’ audit (no findings, citations or material recommendations). The result of all this hard work, the city received the Auditor of State’s *Award with Distinction*. We have always had an outstanding working relationship with J&G, which has made the annual audit process relatively painless. Given the length of time that the city has been with J&G for audit services, the Ohio Auditor of State’s office will most likely require the city to issue an RFP in 2022 for audit services beginning with the audit of the 2023 financial statements.

- **Popular Annual Financial Reporting** – We again published a more user-friendly financial report which highlighted the overall financial condition of the city and its’ key funds. The city’s Popular Annual Financial Report, or PAFR, was published on the city’s website and mailed to city residents. The goal and intent of the document was to make governmental finance easier for Pataskala residents to understand, and to also provide greater transparency. This was the sixth time we published the report and submitted to the GFOA for consideration in their award program. Due to the COVID-19 pandemic, we have not received a response to our 2020 submission. We did receive notification from the GFOA that our 2019 PAFR document was awarded their *Award for Outstanding Achievement in Popular Annual Financial Reporting*. This is the fifth year in a row that we’ve received the award, and we plan to continue this program for 2020 financial reporting.
- **2021 Debt Issuances** – There were no general obligation (GO) debt issuances during 2021. However, we did enter into a \$193,100 capital lease for the purchase of a tandem-axle dump truck with plow blade for the Public Service department.

- **COVID-19 Pandemic/CARES Act** – The COVID-19 pandemic created some significant challenges for the Finance department, and the city in general, during 2021. The HR/payroll function had to deal with an ever-changing landscape of Federal and state regulations, health department guidelines, and other directives regarding: (1) maintaining safe operations and facilities; (2) quarantines of employees who had potential exposure; and (3) addressing the needs and compensation for employees who contracted the virus. We worked closely with the City Administrator to ensure fair and equitable treatment for all employees, while at the same time complying with all regulations, requirements and collective bargaining agreements. Payroll processing was not materially impacted, as Paycor is a third-party cloud-based service provider.
- **2022-2026 Capital Improvement Program** – Maintained the Microsoft Access-based program which was initially implemented for the 2014 budget and is used for documenting and reporting on proposed capital improvement projects. This approach provides the city with the capability to report on each project, including: a brief description of the project; funding sources; asset type; timing of purchase, etc. In addition, establishing a 5-year capital spending program is a GFOA ‘Best Practice’, and enables the development of extended city budgetary projections and identification of potential funding issues.
- **2022-2026 Operating Budget** – Developed a comprehensive 5-year operating financial forecast, including the 2022 budget which was approved by Council in November 2021 – continuing the last five consecutive years of early approvals by Council. This multi-year approach is a GFOA ‘Best Practice’ and provides the city with the ability to forecast future fund balance as well as the ability of the city to fund specific projects and initiatives. The multi-year forecast also provided the city with the information needed to determine the optimal allocation of the income tax receipts to provide the necessary funding, as well as incorporating current and anticipated debt service requirements.
- **Affordable Care Act** – We continue to maintain and update our systems associated with the Affordable Care Act (ACA) employer reporting requirements. The information required to create the 2021 IRS Forms 1094 and 1095 was completed in December, and the forms were issued in early-January 2021 - well in advance of the IRS March 31, 2022 deadline.
- **Open Checkbook** – The Pataskala Finance department was one of the very first in the state to participate in the Ohio Treasurer’s Open Checkbook initiative, and we successfully went live on the system in 2015. This system puts information on city spending at its’ residents (as well as other interested parties) fingertips, and we continue to update the financial information on a monthly basis.
- **Accounts Payable/Banking Services** – During 2021, the department processed a total of 277 payment batches covering a total of 4,629 invoices. This represents an increase of 5.47% from 2020 in the number of transactions processed. Although the Finance department implemented ACH vendor payment capability in 2015, many vendors continue to receive physical checks for payments. The ACH payment process enables our vendors to elect to receive their funds via direct deposit instead of having to wait for a printed check to reach them in the mail, and it saves the city the cost of check stock and postage. We continue to encourage vendors to adopt ACH payment and a number made that switch in 2021. We will continue to promote this service to our vendors in 2022.
- **Employee Health Insurance** – We managed another successful employee open enrollment period for medical, dental and vision insurance. The city continues to participate in the Central Ohio Healthcare Consortium (COHCC) – a group of 11 central Ohio municipalities. The city accepted a proposed 0.0% premium rate increase from COHCC for our 2021 health insurance renewal. This follows an 8.5% increase for 2021. The 2022 employee contribution rates continue to remain at 10% (pursuant to labor contracts) and the employee deductibles remain unchanged from 2021.
- **Human Resources** – Provided support to city departments in the recruiting and hiring of a number of new employees. During 2022, the city hired 5 new full-time employees, which included: a Public

Service Maintenance Worker, a Police Clerk and 3 Police Officers. In addition, we managed the recruiting process for 12 seasonal Municipal Pool employees.

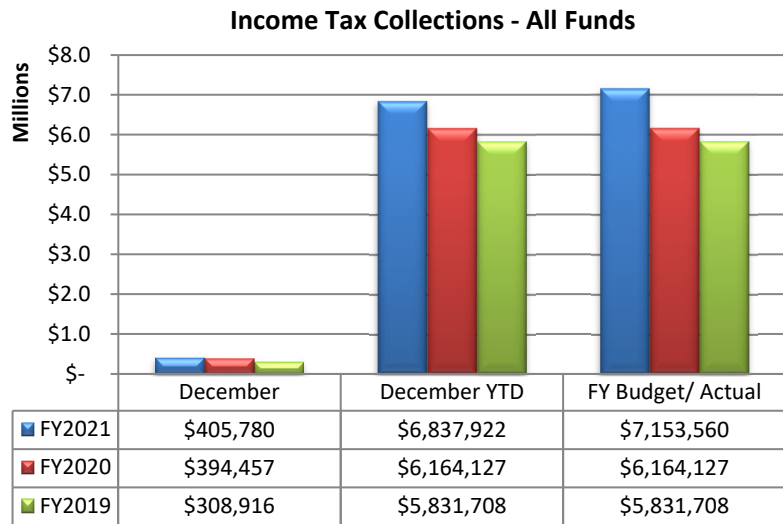
- **Investments** – I continue to actively manage the city’s growing investment portfolio which has been challenging during 2021 with continued ultra-low interest rates and economic impacts related to the pandemic. The total year-end value of the portfolio is now approximately \$26.90 million and has been invested as follows: \$489.0 thousand in agency/GSE securities (FNMA, FHLMC, etc.); \$11.25 million in negotiable Certificates of Deposit (CDs); \$12.60 million in overnight sweep; \$2.44 million in STAR Ohio and \$21.6 thousand in a governmental money market fund (MMF). The total portfolio has a current composite yield of around 0.50%. The actively managed (e.g. non-sweep/STAR) portfolio, however, has a yield to maturity (YTM) at cost of 1.155%, and a yield to worst (YTW) of 1.145%.
- **Pataskala JEDD** – Very little occurred during 2021 in the JEDD from an accounting perspective as it didn’t collect any revenue in 2021. The only spending during the year was on the state-required audit. We would hope that this would become more active in 2022.

YEAR-END FINANCIAL REVIEW - REVENUE/RECEIPTS

On a full-year cash basis, the city collected approximately \$20.74 million in total revenue from all sources, or 96.99% of the full-year budget. Although the full-year total was below budget, it was \$1.71 million (8.96%) higher than FY 2020. The positive variance is primarily the result of increased property and income tax collections, one-time utility charges (e.g., capacity/tap fees), additional grant funding and state-shared local government funds. Income tax collections ended the year 4.41% below budget, while fines and forfeiture revenues ended the year approximately \$22.4 thousand (135.2%) higher than budget.

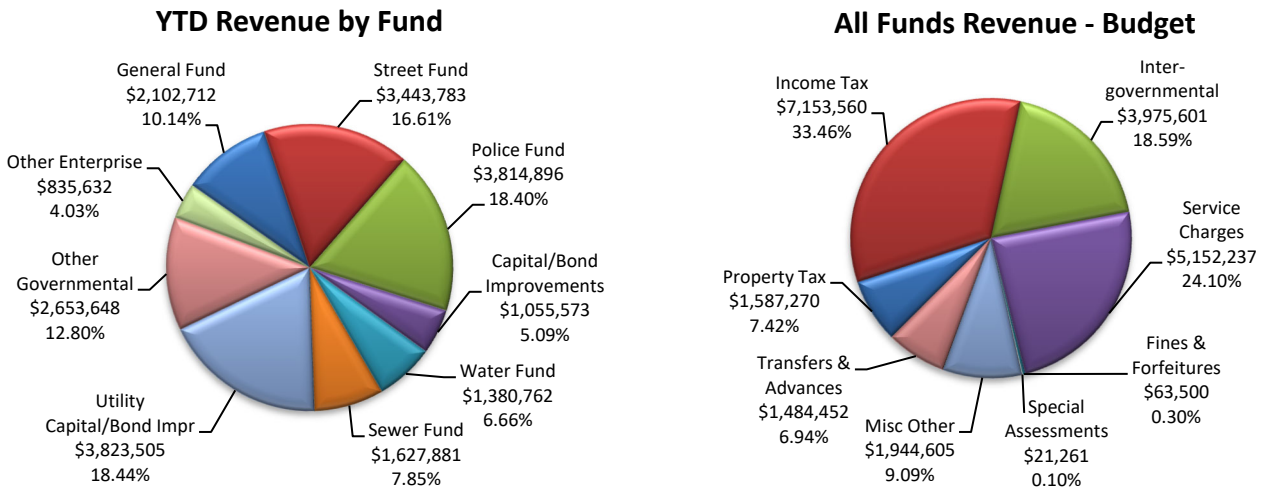
Income tax collections for the month of December were \$405.8 thousand (equal to 5.67% of budget) and were \$11.3 thousand (2.87%) higher than last year when compared to December 2020. Total full-year 2021 collections were \$6.84 million (95.59% of budget) and, when compared to a December 2020 full-year total of \$6.16 million, are \$673.8 thousand (10.93%) higher. This revenue category came in below the forecast by \$315.6 thousand, or 4.41%

The city received its second-half 2021 property tax settlement from Licking County in the month of August. The 2021 budget in this line was \$1.59 million and was projected to be up by \$228.4 thousand (16.8%) from FY 2020 receipts. Total full-year property taxes received were \$1.58 million and are \$213.9 thousand (15.68%) 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. They reflect funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2021, a total of \$3.98 million was budgeted, with \$2.24 million of the total expected to come from grants and loans. Through year-end, approximately

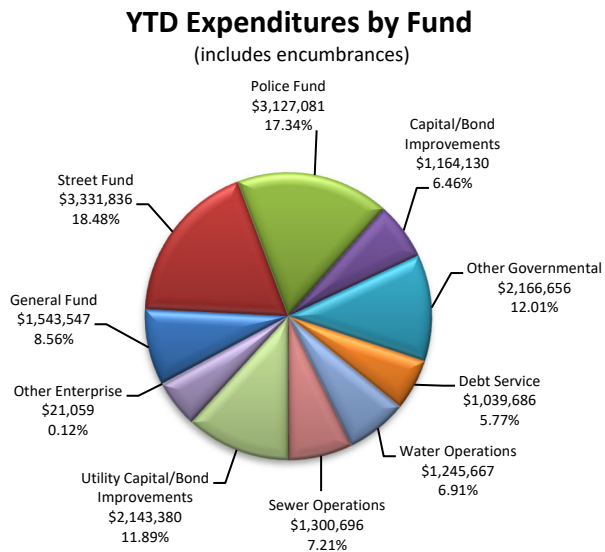
\$3.78 million has been collected (95.13% of the category budget). The category ended the year below budget by \$193.8 thousand due to the delay in receiving grant proceeds.



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 was budgeted for total service charge revenues. Full-year collections were \$5.36 million, or 104.04% of budget. The twelve-month total is up by \$206.0 thousand (4.0%) when compared to 2020 and is due to increased utility billing collections (up \$121.7 thousand) and increased permit/variance fees (up \$83.5 thousand). 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 December 31 were \$4.89 million, or 103.71% of the full-year budget in this line item.

EXPENDITURES/SPENDING

Once again, spending for the year was significantly better (lower) than expectations, and was the result of: (1) large dollar projects extending into 2022; (2) reduced spending on supplies and materials; and (3) wage and benefit-related spending approximately \$773.3 thousand (12.70%) below budget. The approved expenditure budget for all funds was \$21.49 million, and the amount spent and encumbered (e.g., purchase orders issued) was \$18.03 million, or a total of \$3.46 million (16.0%) below budget. Through December 31, the combined all-funds total cash balance (excluding encumbrances) was equal to 185.92% of expenditures and is a significant increase from the December 2020 ratio of 71.49%. Although, the final budget projections indicated that the city should end the year at a rate of 103.50%, it ended the year at nearly 138.95% (including encumbrances) – and is well above the targeted range of 25-35%

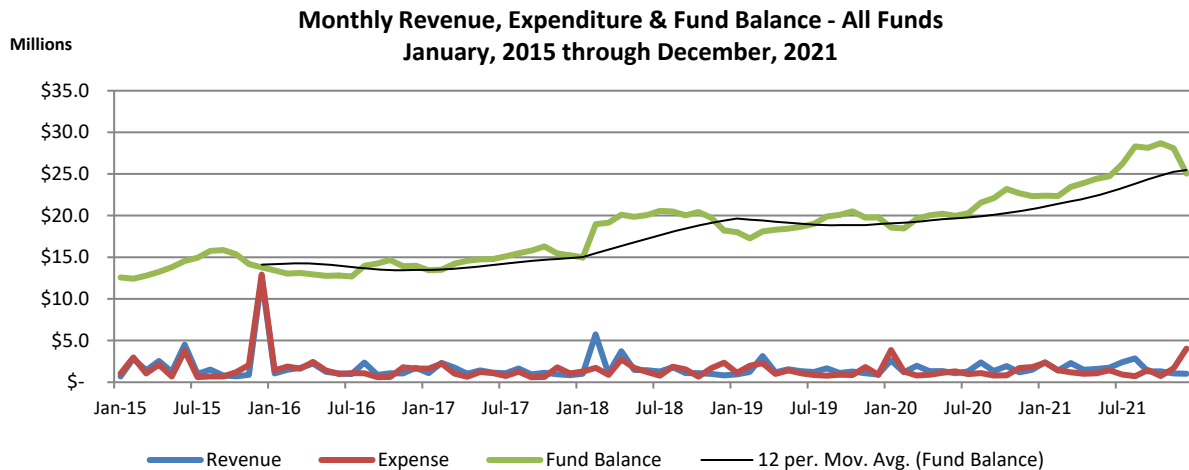
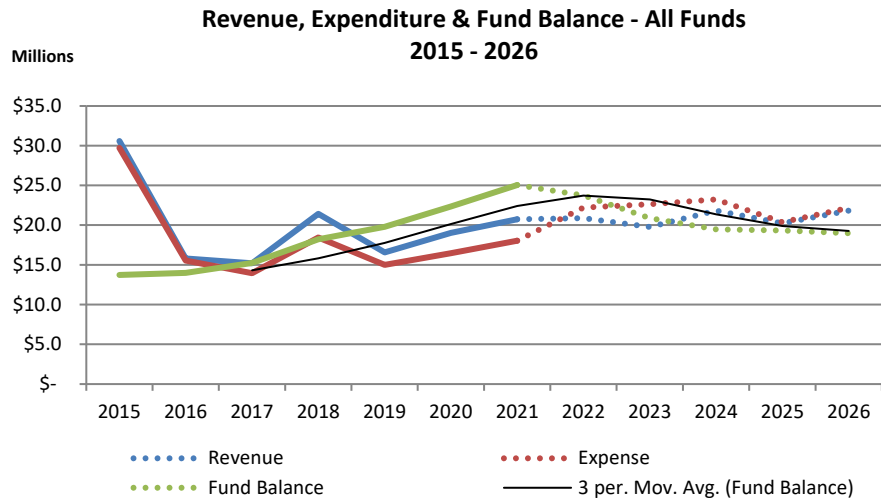


FUND BALANCE/FINANCIAL HEALTH

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 budget projections called for the total all-funds balance to decline by \$106.9 thousand in 2021 (see chart at right) to a total funds balance of about \$22.24 million. It was unlikely, however, that the entire remaining budget

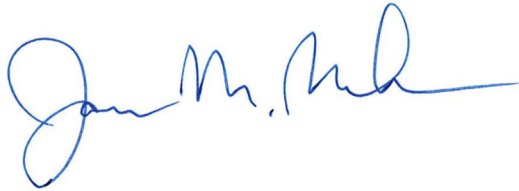
would be spent in December. The year-end 2021 total fund balance (including encumbrances) was \$25.06 million, an increase of \$2.70 million (12.10%) over FY20 which resulted from revenue collections being significantly greater than in FY20 and below budget spending in FY21. From 2022 – 2026, however, the balance will decline steadily every year during that period. This is the result of expenditures exceeding or being roughly equal to revenues in each of those succeeding years.



The General fund ended the month of December 2021 with an unencumbered balance of \$2.85 million and is up by \$789.7 thousand, or 38.35% from December 2020 and the Police (208) fund increased by \$878.4 thousand (29.0%). The Street (201) fund unencumbered fund balance also increased by \$666.5 thousand (28.55%) from December 2020. The 2021 forecast called for the General and Police funds to end the year higher and the Street fund to end lower than they ended FY20. As we go into the 2022, it is critical for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community in the future. Maintaining adequate reserves to ensure ongoing operations and the ability to service our debt are just some of the factors that the ratings agencies consider when evaluating the city's overall fiscal health, and it's a 'best practice' in the public finance profession. We will also be working to reduce and manage the spending side of the equation in order to minimize the need to draw from existing reserves.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jan M. [unclear]". The signature is fluid and cursive, with a large initial "J" and a long horizontal stroke at the end.

**CITY OF PATASKALA, OHIO
CASH BALANCE RECONCILIATION
AS OF DECEMBER 31, 2021**

BANK/FINANCIAL INSTITUTION BALANCES:	
Governmental Funds Checking (per stmt)	\$ 325,000.00
Outstanding checks	(102,418.70)
O/S check sweep pending	101,499.42
Error Correction/Deposit in-transit	919.28
Total Governmental Funds Checking	\$ 325,000.00
Governmental Funds Sweep Acct (per stmt)	\$ 5,795,613.78
Other in-transit	-
O/S check sweep pending	(101,499.42)
Total Governmental Funds Sweep	\$ 5,694,114.36
Combined Governmental Funds	\$ 6,019,114.36
Payroll Checking Account (per stmt)	\$ 83,386.21
Outstanding checks	(13,000.77)
Deposits in-transit	-
Error correction in-transit	(919.28)
Total Payroll Checking	\$ 69,466.16
Utility Funds Checking (per stmt)	\$ -
Deposits in-transit	-
Outstanding checks	(54,567.79)
O/S check sweep pending	55,666.74
Error Correction/Other	(1,098.95)
Total PNB Water-Sewer Checking	\$ -
Utility Funds Sweep Acct (per stmt)	\$ 6,805,094.96
Deposits in-transit	-
O/S check sweep pending	(55,666.74)
Bank error correction/other in-transit	-
Total PNB Water-Sewer Sweep	\$ 6,749,428.22
Combined PNB Water-Sewer Account	\$ 6,749,428.22
Vendor Bond/Security Dep Escrow Account	\$ 9,574.50
Outstanding checks	(260.00)
Deposits in-transit	-
Total PNB Fire Escrow Account	\$ 9,314.50
Fire Escrow Account	\$ -
Outstanding checks	-
Deposits in-transit	-
Total PNB Fire Escrow Account	\$ -
Builders Escrow/Construction Account	\$ 824,705.47
Outstanding checks	(2,500.00)
Deposits in-transit	-
Bank error correction/other in-transit	-
Total PNB Builders/Construction Escrow	\$ 822,205.47
Police Evidence/Cash Seizure	\$ 21,081.91
Outstanding checks	-
Deposits in-transit	-
Bank error correction/other in-transit	-
Total PNB Police Evidence/Cash Seizure	\$ 21,081.91
Investments (at cost)	
PNB CD 6881	\$ -
STAR Ohio - Governmental	1,070,751.42
STAR Ohio - Utility	1,367,551.89
STAR Ohio - Bond Improvement	-
STAR Ohio - Local Fiscal Recovery Funds	-
Raymond James - Governmental	7,729,254.96
Raymond James - Utility	4,161,906.54
Total Investments	\$ 14,329,464.81
Total Statement Cash Balance	\$ 28,020,075.43
(Not included in total bank balances)	
PNB Mayors Court Account	\$ 12,957.89
Deposits in transit	325.00
Outstanding checks/ACH	(13,282.89)
Bank error/corrections	-
Total Mayors Court	\$ -
Statement Balance vs System Cash	\$ -

SYSTEM FUND CASH BALANCES:	
Month-End Fund Cash Balances:	
101 - General Fund	\$ 2,932,977.78
102 - Unclaimed Funds	2,243.76
Total General Funds	\$ 2,935,221.54
201 - Street Fund	\$ 3,605,558.70
202 - State Highway	318,324.24
203 - Ecological Preservation	8,650.00
204 - Pataskala JEDD	3,766.08
205 - Permissive License Tax	586,188.60
206 - Recreation Fund	210,926.34
207 - Park Use	145,337.63
208 - Police Fund	3,998,031.72
209 - Immobilization	490.00
210 - Mayor's Court Computer	24,632.49
211 - Alcohol Enforcement & Education	5,946.10
212 - Law Enforcement Trust	15,502.84
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	24,267.63
219 - Sesquicentennial Fund	366.91
220 - Indigent Drivers Interlock	952.10
221 - Indigent Drivers Alcohol Treatment	-
222 - Law Enforcement Training & Ed	10,079.61
223 - Payment In Lieu	58,939.54
224 - Local Coronavirus Relief Fund	-
225 - COVID Local Fiscal Recovery Fund	-
Total Special Revenue	\$ 9,022,452.25
401 - Debt Service Fund	\$ 293,468.19
402 - Street Bond	-
Total Debt Service	\$ 293,468.19
301 - Capital Improvements	\$ 2,355,527.25
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	146,234.76
Total Capital Projects	\$ 3,399,933.82
501 - Construction Account/Project	\$ 822,205.47
502 - Fire Escrow Fund	-
503 - Vendor Bond & Escrow	9,314.50
504 - Police Evidence/Cash Seizure	21,081.91
999 - Payroll Clearing Fund	69,466.16
Total Escrow/Agency Funds	\$ 922,068.04
Total Governmental Funds	\$ 16,573,143.84
601 - Water Operations	\$ 1,654,280.17
602 - Water Capital Improvements	2,790,969.85
603 - Water Bond Improvements	1.06
604 - Water Debt Service	56,158.49
605 - Water Treatment Plant #2	0.38
606 - Water Utility State Issue II (OPWC)	-
651 - Sewer Operations	3,524,165.42
652 - Sewer Capital Improvements	3,288,127.18
653 - Sewer Bond Improvements	387.84
654 - Sewer Debt Service	119,704.52
655 - The Oaks Assessment	13,136.68
656 - Sewer Utility State Issue II (OPWC)	-
Total Enterprise Funds	\$ 11,446,931.59
Total All Funds	\$ 28,020,075.43

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF DECEMBER 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	December 31, 2021 Unencumbered Fund Balance
101 - General Fund	\$ 2,289,899.29	\$ 2,102,711.96	\$ 1,459,633.47	\$ 2,932,977.78	\$ 83,913.32	\$ 2,849,064.46
102 - Unclaimed Funds	1,291.76	952.00	-	2,243.76	-	2,243.76
Total General Funds	\$ 2,291,191.05	\$ 2,103,663.96	\$ 1,459,633.47	\$ 2,935,221.54	\$ 83,913.32	\$ 2,851,308.22
201 - Street Fund	\$ 2,889,341.17	\$ 3,443,783.22	\$ 2,727,565.69	\$ 3,605,558.70	\$ 604,270.13	\$ 3,001,288.57
202 - State Highway	259,281.93	95,162.30	36,119.99	318,324.24	25,610.40	292,713.84
203 - Ecological Preservation	1,000.00	7,650.00	-	8,650.00	-	8,650.00
204 - Pataskala JEDD	1,781.32	1,984.76	-	3,766.08	-	3,766.08
205 - Permissive License Tax	472,864.84	305,683.50	192,359.74	586,188.60	219,800.47	366,388.13
206 - Recreation Fund	73,866.43	390,779.65	253,719.74	210,926.34	9,685.79	201,240.55
207 - Park Use	244,615.60	89,523.42	188,801.39	145,337.63	11,488.55	133,849.08
208 - Police Fund	3,219,928.40	3,814,896.49	3,036,793.17	3,998,031.72	90,287.88	3,907,743.84
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	24,875.95	4,305.00	4,548.46	24,632.49	410.64	24,221.85
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	17,295.84	3,952.00	5,745.00	15,502.84	-	15,502.84
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	6,734.65	-	24,267.63	-	24,267.63
219 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
220 - Indigent Drivers Interlock	952.10	-	-	952.10	-	952.10
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-
222 - Law Enforcement Training & Education	10,079.61	-	-	10,079.61	-	10,079.61
223 - Payment In Lieu	58,494.74	20,470.00	20,025.20	58,939.54	-	58,939.54
224 - Local Coronavirus Relief Fund	-	-	-	-	-	-
225 - Local Fiscal Recovery Fund	-	-	-	-	-	-
Total Special Revenue	\$ 7,303,205.64	\$ 8,184,924.99	\$ 6,465,678.38	\$ 9,022,452.25	\$ 961,553.86	\$ 8,060,898.39
401 - Debt Service Fund	\$ 282,041.39	\$ 1,051,112.92	\$ 1,039,686.12	\$ 293,468.19	\$ -	\$ 293,468.19
402 - Street Bond	-	-	-	-	-	-
Total Debt Service	\$ 282,041.39	\$ 1,051,112.92	\$ 1,039,686.12	\$ 293,468.19	\$ -	\$ 293,468.19
301 - Capital Improvements	\$ 1,450,943.08	\$ 1,055,555.26	\$ 150,971.09	\$ 2,355,527.25	\$ 1,013,158.47	\$ 1,342,368.78
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	87,303.04	150,000.00	146,234.76	-	146,234.76
Total Capital Projects	\$ 2,461,633.38	\$ 1,390,605.16	\$ 452,304.72	\$ 3,399,933.82	\$ 1,031,505.27	\$ 2,368,428.55
501 - Construction Account/Project	\$ 792,719.16	\$ 333,875.20	\$ 304,388.89	\$ 822,205.47	\$ 551,122.78	\$ 271,082.69
502 - Fire Escrow Fund	8,664.50	-	8,664.50	-	-	-
503 - Vendor Bond & Escrow	9,314.50	3,510.00	3,510.00	9,314.50	8,464.50	850.00
504 - Police Evidence/Cash Seizure	18,161.92	2,919.99	-	21,081.91	2,509.20	18,572.71
999 - Payroll Clearing Fund	64,508.89	4,268,876.49	4,263,919.22	69,466.16	-	69,466.16
Total Agency/Fiduciary Funds	\$ 893,368.97	\$ 4,609,181.68	\$ 4,580,482.61	\$ 922,068.04	\$ 562,096.48	\$ 359,971.56
Total Governmental Funds	\$ 13,231,440.43	\$ 17,339,488.71	\$ 13,997,785.30	\$ 16,573,143.84	\$ 2,639,068.93	\$ 13,934,074.91
601 - Water Operations	\$ 1,405,424.02	\$ 1,380,761.74	\$ 1,131,905.59	\$ 1,654,280.17	\$ 113,761.09	\$ 1,540,519.08
602 - Water Capital Improvements	2,492,838.80	1,110,565.02	812,433.97	2,790,969.85	52,689.43	2,738,280.42
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	53,704.16	587,919.46	585,465.13	56,158.49	-	56,158.49
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	1,627,881.13	1,155,996.05	3,524,165.42	144,699.53	3,379,465.89
652 - Sewer Capital Improvements	1,840,983.19	2,712,940.28	1,265,796.29	3,288,127.18	12,459.82	3,275,667.36
653 - Sewer Bond Improvements	387.84	-	-	387.84	-	387.84
654 - Sewer Debt Service	256,987.99	227,116.53	364,400.00	119,704.52	-	119,704.52
655 - Oaks Assessment	13,598.84	20,596.38	21,058.54	13,136.68	-	13,136.68
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 9,116,206.62	\$ 7,667,780.54	\$ 5,337,055.57	\$ 11,446,931.59	\$ 323,609.87	\$ 11,123,321.72
Total All Funds	\$ 22,347,647.05	\$ 25,007,269.25	\$ 19,334,840.87	\$ 28,020,075.43	\$ 2,962,678.80	\$ 25,057,396.63

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

Fund Number / Description	December 31, 2020 Total Cash Balance	FY 2021 Estimated Revenues	FY 2021 Budget Expenditures	FY 2020 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2021 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of December 31, 2021	FY 2021 Est Revenue Adjustments	EOY Projected Fund Balances as of December 31, 2021	Balance as % of Budget
Total General Funds	\$ 2,291,491.05	\$ 1,781,548.00	\$ 1,997,311.00	\$ 230,517.14	\$ 2,227,828.14	\$ 1,843,519.15	\$ 6,400.00	\$ (162,284.23)	\$ 2,071,943.91	\$ 195,950.00	\$ 2,195,353.38	105.96%
101 - General Fund	1,291.76	1,781,548.00	1,997,311.00	230,517.14	2,227,828.14	1,391.76	-	-	2,071,943.91	195,950.00	2,195,353.38	100.00%
102 - Unclaimed Funds	-	-	-	-	-	-	-	-	-	-	1,391.76	106.02%
201 - Street Fund	2,889,341.17	3,080,816.00	2,945,396.00	594,554.65	3,499,950.65	2,470,206.52	572,000.00	(232,092.28)	3,839,858.37	427,934.00	2,558,232.80	66.62%
202 - State Highway	259,281.93	93,380.00	88,000.00	24,831.58	112,831.58	239,830.35	-	(10,223.95)	102,607.63	8,000.00	250,054.30	243.70%
203 - Ecological Preservation	1,000.00	-	-	-	-	1,000.00	-	-	-	-	9,000.00	100.00%
204 - Pataskala JEDD	1,781.32	-	-	-	-	1,781.32	-	-	-	50.00	1,831.32	100.00%
205 - Permissive License Tax	472,864.84	313,300.00	449,500.00	77,652.38	527,152.38	259,012.46	39,675.00	(7,474.33)	519,678.05	(2,200.00)	264,286.79	50.86%
206 - Recreation Fund	73,866.43	285,050.00	260,321.00	8,986.00	269,307.00	89,609.43	15,000.00	(8,528.80)	300,453.20	109,300.00	167,763.23	55.84%
207 - Park Use	244,615.60	43,500.00	171,000.00	34,410.07	205,410.07	82,705.53	38,500.00	(16,298.37)	204,111.70	38,500.00	122,503.90	60.02%
208 - Police Fund	3,219,928.40	3,314,803.00	3,551,345.00	190,601.04	3,741,946.04	2,792,785.36	38,500.00	(116,214.47)	3,664,031.57	651,847.00	3,522,946.83	96.14%
209 - Immobilization	490.00	-	-	-	-	490.00	-	-	-	(2,000.00)	490.00	100.00%
210 - Mayor's Court Computer	24,875.95	5,000.00	10,000.00	168.21	10,168.21	19,707.74	-	(168.21)	10,000.00	-	17,875.95	178.76%
211 - Alcohol Enforcement & Education	5,946.10	2,500.00	2,500.00	-	2,500.00	3,446.10	-	-	2,500.00	-	3,446.10	137.84%
212 - Law Enforcement Trust	17,295.84	4,000.00	10,000.00	-	10,000.00	11,295.84	-	-	10,000.00	(1,500.00)	9,795.84	97.96%
213 - Pataskala Mobile Home Park	4,491.72	-	-	-	-	4,491.72	-	-	-	-	4,491.72	100.00%
214 - FEMA Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
215 - CHIP Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
216 - Community Development Block Grant	-	-	-	-	-	-	-	-	-	-	-	100.00%
217 - Safe Routes to School	-	-	-	-	-	-	-	-	-	-	-	100.00%
218 - Police K-9	17,532.98	2,000.00	-	-	-	19,532.98	-	-	-	(500.00)	19,032.98	100.00%
219 - Sequoianennial Fund	366.91	-	-	-	-	366.91	-	-	-	-	366.91	100.00%
220 - Indigent Drivers Interlock	952.10	-	-	-	-	952.10	-	-	-	-	952.10	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-	-	-	-	-	-	100.00%
222 - Law Enforcement Training & Ed	10,079.61	4,500.00	-	-	-	14,579.61	-	-	-	-	14,579.61	100.00%
223 - Payment In Lieu	58,494.74	-	-	44,108.24	44,108.24	14,386.50	-	(24,083.04)	20,025.20	-	38,469.54	192.11%
224 - Local Coronavirus Relief Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
225 - Local Fiscal Recovery Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Special Revenue	\$ 7,303,205.64	\$ 7,146,349.00	\$ 7,488,062.00	\$ 935,312.17	\$ 8,423,374.17	\$ 6,025,180.47	\$ 664,975.00	\$ (415,083.45)	\$ 8,673,265.72	\$ 1,229,431.00	\$ 7,005,719.92	80.77%
401 - Debt Service Fund	282,041.39	899,823.00	1,037,781.00	2.38	1,037,783.38	144,081.01	6,250.00	(2.38)	1,044,031.00	204,208.00	342,041.39	0.00%
402 - Street Bond	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total Debt Service	\$ 282,041.39	\$ 899,823.00	\$ 1,037,781.00	\$ 2.38	\$ 1,037,783.38	\$ 144,081.01	\$ 6,250.00	\$ (2.38)	\$ 1,044,031.00	\$ 204,208.00	\$ 342,041.39	0.00%
301 - Capital Improvements	1,450,943.08	102,138.00	232,338.00	82,129.67	314,467.67	1,238,613.41	952,000.00	(21,118.07)	1,245,349.60	958,872.00	1,266,603.48	101.71%
302 - Bond Improvements	42,009.84	-	-	254.00	254.00	41,755.84	42,030.00	(254.00)	42,030.00	25.00	4,84	0.01%
303 - State Issue II Capital Improvements	51,073.12	-	-	19,241.80	19,241.80	31,831.32	-	-	19,241.80	-	31,831.32	165.43%
304 - Municipal Building Purchase	-	-	-	-	-	-	-	-	-	-	-	100.00%
305 - Courter Bridge Improvement	708,675.62	250,000.00	162,091.00	43,036.72	205,127.72	753,547.90	-	(43,036.72)	162,091.00	-	796,584.62	491.44%
306 - SR 310 TIF	-	-	-	-	-	-	-	-	-	-	-	100.00%
307 - Columbia Road Bridge Improvements	208,931.72	97,500.00	150,000.00	-	150,000.00	156,431.72	-	-	150,000.00	-	156,431.72	104.29%
308 - Capital Facilities	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Capital Projects	\$ 2,461,633.38	\$ 449,638.00	\$ 544,425.00	\$ 144,662.19	\$ 689,091.19	\$ 2,222,180.19	\$ 994,030.00	\$ (64,408.79)	\$ 1,618,712.40	\$ 958,897.00	\$ 2,251,455.98	139.09%
501 - Construction Account/Project	792,719.16	375,000.00	375,000.00	436,866.77	811,866.77	355,852.39	100,000.00	-	911,866.77	-	255,852.39	28.06%
502 - Fire Escrow Fund	8,664.50	25,000.00	33,664.00	-	33,664.00	0.50	-	-	33,664.00	-	0.50	0.00%
503 - Vendor Bond & Escrow	9,314.50	10,000.00	9,350.00	8,464.50	17,814.50	1,500.00	-	-	17,814.50	-	1,500.00	8.42%
504 - Police Evidence/Cash Seizure	18,161.92	13,000.00	28,553.00	2,509.20	31,062.20	99.72	-	-	31,062.20	-	99.72	0.32%
999 - Payroll Clearing Fund	64,508.89	-	-	-	-	64,508.89	-	-	-	-	64,508.89	100.00%
Total Fiduciary/Agency	\$ 893,368.97	\$ 423,000.00	\$ 446,567.00	\$ 447,840.47	\$ 894,407.47	\$ 423,961.50	\$ 100,000.00	\$ -	\$ 994,407.47	\$ -	\$ 321,961.50	32.26%
Total Governmental Funds	\$ 13,231,440.43	\$ 10,700,358.00	\$ 11,514,150.00	\$ 1,758,334.35	\$ 13,272,484.35	\$ 10,659,314.08	\$ 1,771,655.00	\$ (641,778.85)	\$ 14,402,360.50	\$ 2,588,486.00	\$ 12,117,923.93	84.14%
601 - Water Operations	1,405,424.02	1,337,497.00	1,373,174.00	164,158.11	1,537,332.11	1,205,588.91	4,800.00	(102,091.50)	1,440,040.61	1,590.00	1,304,470.41	90.59%
602 - Water Capital Improvements	2,492,838.80	809,244.80	912,215.00	33,325.88	1,822,312.96	2,356,542.72	181,735.00	(211.88)	1,127,060.00	278,255.20	2,453,274.80	217.67%
603 - Water Bond Improvements	1,06	-	-	-	-	1,06	-	-	-	-	1,06	100.00%
604 - Water Debt Service	53,704.16	591,315.00	585,466.00	-	585,466.00	59,553.16	-	-	585,466.00	(2,850.00)	56,703.16	9.69%
605 - Water Treatment Plant #2	0.38	-	-	-	-	0.38	-	-	-	-	0.38	100.00%
606 - Water Utility State Issue II (OPWC)	-	290,000.00	290,000.00	-	290,000.00	-	224,117.00	-	514,117.00	224,117.00	3,002,993.28	177.03%
651 - Sewer Operations	3,052,280.34	1,465,764.00	1,496,348.00	325,964.96	1,822,312.96	2,695,731.38	4,800.00	(130,825.90)	1,696,287.06	181,236.00	3,002,993.28	177.03%
652 - Sewer Capital Improvements	1,840,983.19	604,454.00	329,881.00	1,008,894.22	1,338,775.22	1,106,661.97	-	(352.60)	1,338,422.62	2,064,977.29	3,171,991.86	236.99%
653 - Sewer Bond Improvements	387.84	-	-	-	-	387.84	-	-	-	-	387.84	100.00%
654 - Sewer Debt Service	256,987.99	231,881.00	364,400.00	79.71	364,479.71	124,389.28	-	(79.71)	364,400.00	(4,100.00)	120,368.99	33.03%
655 - Oaks Assessment	13,598.84	20,261.00	21,264.00	1.52	21,265.52	12,594.32	-	(1.52)	21,264.00	-	12,595.84	59.24%
656 - Utility State Issue II (OPWC)	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Enterprise Funds	\$ 9,116,206.62	\$ 5,350,416.80	\$ 5,372,748.00	\$ 1,532,424.40	\$ 6,905,172.40	\$ 7,561,451.02	\$ 415,452.00	\$ (233,563.11)	\$ 7,087,061.29	\$ 2,743,225.49	\$ 10,122,787.62	142.83%
Total All Funds	\$ 22,347,647.05	\$ 16,050,774.80	\$ 16,886,898.00	\$ 3,290,758.75	\$ 20,177,656.75	\$ 18,220,765.10	\$ 2,187,107.00	\$ (875,341.96)	\$ 21,489,421.79	\$ 5,331,711.49	\$ 22,240,711.55	103.50%

CITY OF PATASKALA, OHIO
DECEMBER 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	\$ 22,352,604	\$ 22,352,604			\$ 19,829,399	\$ 19,829,399					
REVENUE											
Taxes	Property Taxes	\$ 1,577,569	\$ 1,587,270	\$ 9,701	99.39%	\$ 1,363,681	\$ 1,361,750	\$ (1,931)	100.14%	\$ 213,888	15.68%
	Income Taxes	6,837,922	7,153,560	315,638	95.59%	6,164,127	6,160,978	(3,149)	100.05%	673,795	10.93%
	Total Taxes	\$ 8,415,491	\$ 8,740,830	\$ 325,339	96.28%	\$ 7,527,808	\$ 7,522,728	\$ (5,080)	100.07%	\$ 887,683	11.79%
Intergovernmental	State-Shared Revenues	\$ 1,873,476	\$ 1,739,988	\$ (133,488)	107.67%	\$ 1,717,658	\$ 1,634,831	\$ (82,828)	105.07%	\$ 155,818	9.07%
	Grants & Loans	1,908,339	2,235,613	327,275	85.36%	1,308,805	964,287	(344,518)	135.73%	599,533	45.81%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 3,781,814	\$ 3,975,601	\$ 193,787	95.13%	\$ 3,026,464	\$ 2,599,117	\$ (427,346)	116.44%	\$ 755,351	24.96%
Charges for Service	General Government Fees	\$ 260,673	\$ 243,650	\$ (17,023)	106.99%	\$ 177,195	\$ 174,565	\$ (2,630)	101.51%	\$ 83,478	47.11%
	Utility Charges	4,893,602	4,718,587	(175,015)	103.71%	4,771,906	4,285,842	(486,064)	111.34%	121,696	2.55%
	Other Service Charges	206,238	190,000	(16,238)	108.55%	205,441	205,000	(441)	100.22%	798	0.39%
	Total Charges for Service	\$ 5,360,513	\$ 5,152,237	\$ (208,276)	104.04%	\$ 5,154,542	\$ 4,665,407	\$ (489,135)	110.48%	\$ 205,971	4.00%
Fines & Forfeitures	Mayor's Court	\$ 81,714	\$ 60,750	\$ (20,964)	134.51%	\$ 64,603	\$ 74,343	\$ 9,740	86.90%	\$ 17,110	26.49%
	Other Fines & Forfeitures	4,157	2,750	(1,407)	151.16%	1,549	2,600	1,051	59.58%	2,608	168.37%
	Total Fines, Licenses & Permits	\$ 85,871	\$ 63,500	\$ (22,371)	135.23%	\$ 66,152	\$ 76,943	\$ 10,791	85.98%	\$ 19,718	29.81%
Special Assessments	Special Assessments	26,452	21,261	(5,191)	124.41%	20,050	20,761	711	96.58%	6,402	31.93%
	Total Special Assessments	\$ 26,452	\$ 21,261	\$ (5,191)	124.41%	\$ 20,050	\$ 20,761	\$ 711	96.58%	\$ 6,402	31.93%
Other Sources	Investment Income	\$ 144,365	\$ 146,605	\$ 2,240	98.47%	\$ 260,943	\$ 254,939	\$ (6,004)	102.36%	\$ (116,578)	-44.68%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	1,250,000	1,250,000	0.00%	-	0.00%
	Other Miscellaneous Income	1,693,673	1,798,000	104,327	94.20%	1,261,820	994,672	(267,148)	126.86%	431,852	34.22%
	Total Other Sources	\$ 1,838,037	\$ 1,944,605	\$ 106,568	94.52%	\$ 1,522,763	\$ 2,499,611	\$ 976,848	60.92%	\$ 315,274	20.70%
Interfund Transfers	Transfers & Advances In	\$ 1,230,214	\$ 1,484,452	\$ 254,238	82.87%	\$ 1,714,512	\$ 1,716,015	\$ 1,503	99.91%	\$ (484,298)	-28.25%
	Total Transfers	\$ 1,230,214	\$ 1,484,452	\$ 254,238	82.87%	\$ 1,714,512	\$ 1,716,015	\$ 1,503	99.91%	\$ (484,298)	-28.25%
	Grand Total Revenue	\$ 20,738,393	\$ 21,382,486	\$ 644,094	96.99%	\$ 19,032,291	\$ 19,100,582	\$ 68,291	99.64%	\$ 1,706,102	8.96%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ (1,230,214)	\$ (1,484,452)	\$ 254,238	-17.13%	\$ (1,714,512)	\$ (1,716,015)	\$ 1,503	-0.09%	\$ 484,298	-28.25%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (1,230,214)	\$ (1,484,452)	\$ 254,238	-17.13%	\$ (1,714,512)	\$ (1,716,015)	\$ 1,503	-0.09%	\$ 484,298	-28.25%
	Adjusted Grand Total Revenue	\$ 19,508,178	\$ 19,898,034	\$ 389,856	98.04%	\$ 17,317,779	\$ 17,384,567	\$ 66,788	99.62%	\$ 2,190,399	12.65%

	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	\$ 5,315,522	\$ 6,088,853	\$ 773,331	12.70%	\$ 72,662	\$ 700,669	11.51%	\$ 5,166,081	\$ 149,441	2.89%	
Contractual Services	2,100,914	3,928,988	1,828,073	46.53%	932,970	895,103	22.78%	2,154,840	(53,926)	-2.50%	
General Operating	1,801,604	3,028,949	1,227,345	40.52%	354,403	872,942	28.82%	1,972,714	(171,110)	-8.67%	
Capital Outlay	2,650,996	4,986,504	2,335,508	46.84%	1,602,644	732,865	14.70%	3,376,970	(725,974)	-21.50%	
Debt Service	1,971,671	1,971,676	5	0.00%	-	5	0.00%	1,895,481	76,191	4.02%	
Transfers & Advances	1,230,214	1,484,452	254,238	17.13%	-	254,238	17.13%	1,714,512	(484,298)	-28.25%	
	Grand Total Expenditures	\$ 15,070,922	\$ 21,489,422	\$ 6,418,500	29.87%	\$ 2,962,679	\$ 3,455,821	16.08%	\$ 16,280,598	\$ (1,209,676)	-7.43%
Adjustments:											
	- Interfund transfers & advances	\$ (1,230,214)	\$ (1,484,452)	\$ (254,238)	17.13%	\$ -	\$ 254,238	17.13%	\$ (1,714,512)	\$ 484,298	-28.25%
	Total Adjustments	\$ (1,230,214)	\$ (1,484,452)	\$ (254,238)	17.13%	\$ -	\$ 254,238	17.13%	\$ (1,714,512)	\$ 484,298	-28.25%
	Adjusted Grand Total Expenditures	\$ 13,840,707	\$ 20,004,970	\$ 6,164,263	30.81%	\$ 2,962,679	\$ 3,201,584	16.00%	\$ 14,566,086	\$ (725,378)	-4.98%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 28,020,075	\$ 22,240,712		\$ 25,057,397			\$ 22,581,092	\$ 5,438,984	24.09%	
			103.50%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 8,415,491.17	\$ 8,740,830.00	\$ 325,338.83	\$ 7,243,237.00	\$ 1,497,593.00
Income Taxes	\$ 6,837,922.10	\$ 7,153,560.00	\$ 315,637.90	\$ 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	\$ 3,781,814.36	\$ 3,975,601.29	\$ 193,786.93	\$ 1,921,888.00	\$ 2,053,713.29
Grants & Loans	\$ 1,908,338.54	\$ 2,235,613.29	\$ 327,274.75	\$ 217,500.00	\$ 2,018,113.29
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 1,873,475.82	\$ 1,739,988.00	\$ (133,487.82)	\$ 1,704,388.00	\$ 35,600.00
Charges for Service	\$ 5,360,512.84	\$ 5,152,237.00	\$ (208,275.84)	\$ 4,538,205.80	\$ 614,031.20
General Government Fees	\$ 260,672.51	\$ 243,650.00	\$ (17,022.51)	\$ 230,850.00	\$ 12,800.00
Other Service Charges	\$ 206,238.43	\$ 190,000.00	\$ (16,238.43)	\$ 190,000.00	\$ -
Utility	\$ 4,893,601.90	\$ 4,718,587.00	\$ (175,014.90)	\$ 4,117,355.80	\$ 601,231.20
Fines & Forfeitures	\$ 85,870.62	\$ 63,500.00	\$ (22,370.62)	\$ 113,850.00	\$ (50,350.00)
Mayor's Court	\$ 81,713.62	\$ 60,750.00	\$ (20,963.62)	\$ 109,250.00	\$ (48,500.00)
Other Fines & Forfeitures	\$ 4,157.00	\$ 2,750.00	\$ (1,407.00)	\$ 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	\$ 1,838,037.45	\$ 1,944,605.00	\$ 106,567.55	\$ 942,146.00	\$ 1,002,459.00
Investment Income	\$ 144,364.94	\$ 146,605.00	\$ 2,240.06	\$ 236,846.00	\$ (90,241.00)
Other Miscellaneous Revenue	\$ 1,693,672.51	\$ 1,798,000.00	\$ 104,327.49	\$ 705,300.00	\$ 1,092,700.00
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 20,738,392.76	\$ 21,382,486.29	\$ 644,093.53	\$ 16,042,774.80	\$ 5,339,711.49

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 5,315,521.88	\$ 72,661.86	\$ 6,088,852.84	\$ 700,669.10	\$ 6,034,361.00	\$ 22,491.84	\$ 32,000.00
Contractual Services	\$ 2,100,914.27	\$ 932,970.15	\$ 3,928,987.59	\$ 895,103.17	\$ 3,039,187.00	\$ 729,800.59	\$ 160,000.00
General Operating	\$ 1,801,603.65	\$ 354,403.25	\$ 3,028,949.07	\$ 872,942.17	\$ 2,686,087.00	\$ 245,637.07	\$ 97,225.00
Capital Outlay	\$ 2,650,995.96	\$ 1,602,643.54	\$ 4,986,504.29	\$ 732,864.79	\$ 1,894,900.00	\$ 1,417,487.29	\$ 1,674,117.00
Debt Service	\$ 1,971,671.43	\$ -	\$ 1,971,676.00	\$ 4.57	\$ 1,971,676.00	\$ -	\$ -
Transfers & Advances	\$ 1,230,214.46	\$ -	\$ 1,484,452.00	\$ 254,237.54	\$ 1,260,687.00	\$ -	\$ 223,765.00
Grand Total	\$ 15,070,921.65	\$ 2,962,678.80	\$ 21,489,421.79	\$ 3,455,821.34	\$ 16,886,898.00	\$ 2,415,416.79	\$ 2,187,107.00

2021 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH DECEMBER 31, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
General Government	\$ 1,498,147.47	\$ 848,915.65	\$ 3,073,940.11	\$ 726,876.99	\$ 2,319,053.00	\$ 594,887.11	\$ 160,000.00
Salary & Related	\$ 567,271.59	\$ 7,344.34	\$ 658,996.12	\$ 84,380.19	\$ 657,478.00	\$ 1,518.12	\$ -
Contractual Services	\$ 849,723.66	\$ 741,079.32	\$ 2,043,014.52	\$ 452,211.54	\$ 1,408,650.00	\$ 474,364.52	\$ 160,000.00
General Operating	\$ 81,152.22	\$ 100,491.99	\$ 371,929.47	\$ 190,285.26	\$ 252,925.00	\$ 119,004.47	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 169,338.33	\$ 8,538.85	\$ 205,666.67	\$ 27,789.49	\$ 200,670.00	\$ 4,996.67	\$ -
Salary & Related	\$ 148,653.30	\$ 2,300.00	\$ 160,520.00	\$ 9,566.70	\$ 160,420.00	\$ 100.00	\$ -
Contractual Services	\$ 4,959.03	\$ 2,970.48	\$ 13,719.98	\$ 5,790.47	\$ 9,500.00	\$ 4,219.98	\$ -
General Operating	\$ 15,726.00	\$ 3,268.37	\$ 31,426.69	\$ 12,432.32	\$ 30,750.00	\$ 676.69	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 349,313.22	\$ 32,669.23	\$ 523,883.07	\$ 141,900.62	\$ 503,656.00	\$ 20,227.07	\$ -
Salary & Related	\$ 89,996.87	\$ 3,000.00	\$ 101,306.00	\$ 8,309.13	\$ 101,306.00	\$ -	\$ -
Contractual Services	\$ 256,428.45	\$ 29,120.28	\$ 410,327.07	\$ 124,778.34	\$ 390,100.00	\$ 20,227.07	\$ -
General Operating	\$ 2,887.90	\$ 548.95	\$ 12,250.00	\$ 8,813.15	\$ 12,250.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 2,577,707.51	\$ 76,189.81	\$ 3,080,114.90	\$ 426,217.58	\$ 3,018,757.00	\$ 55,057.90	\$ 6,300.00
Salary & Related	\$ 2,345,643.46	\$ 28,328.36	\$ 2,667,529.60	\$ 293,557.78	\$ 2,656,883.00	\$ 10,646.60	\$ -
Contractual Services	\$ 20,390.77	\$ 5,955.83	\$ 31,220.95	\$ 4,874.35	\$ 31,193.00	\$ 27.95	\$ -
General Operating	\$ 156,397.47	\$ 33,656.82	\$ 284,303.23	\$ 94,248.94	\$ 267,681.00	\$ 10,322.23	\$ 6,300.00
Capital Outlay	\$ 55,275.81	\$ 8,248.80	\$ 97,061.12	\$ 33,536.51	\$ 63,000.00	\$ 34,061.12	\$ -
Public Service	\$ 2,399,019.44	\$ 1,636,088.48	\$ 4,587,016.36	\$ 551,908.44	\$ 2,835,131.00	\$ 326,885.36	\$ 1,425,000.00
Salary & Related	\$ 775,224.87	\$ 12,729.79	\$ 973,040.62	\$ 185,085.96	\$ 966,331.00	\$ 6,709.62	\$ -
Contractual Services	\$ 154,319.37	\$ 56,192.60	\$ 309,613.30	\$ 99,101.33	\$ 259,500.00	\$ 50,113.30	\$ -
General Operating	\$ 321,085.07	\$ 41,856.92	\$ 568,899.79	\$ 205,957.80	\$ 538,000.00	\$ 30,899.79	\$ -
Capital Outlay	\$ 1,148,390.13	\$ 1,525,309.17	\$ 2,735,462.65	\$ 61,763.35	\$ 1,071,300.00	\$ 239,162.65	\$ 1,425,000.00
Finance	\$ 859,945.10	\$ 12,062.10	\$ 988,015.23	\$ 116,008.03	\$ 877,689.00	\$ 31,076.23	\$ 79,250.00
Salary & Related	\$ 366,274.30	\$ 4,953.58	\$ 412,824.00	\$ 41,596.12	\$ 388,824.00	\$ -	\$ 24,000.00
Contractual Services	\$ 119,530.17	\$ 6,139.84	\$ 147,335.77	\$ 21,665.76	\$ 116,897.00	\$ 30,438.77	\$ -
General Operating	\$ 374,140.63	\$ 968.68	\$ 427,855.46	\$ 52,746.15	\$ 371,968.00	\$ 637.46	\$ 55,250.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 1,001,542.82	\$ -	\$ 1,001,546.00	\$ 3.18	\$ 1,001,546.00	\$ -	\$ -
Debt Service	\$ 1,001,542.82	\$ -	\$ 1,001,546.00	\$ 3.18	\$ 1,001,546.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 649,278.42	\$ 74,025.48	\$ 912,597.19	\$ 189,293.29	\$ 777,200.00	\$ 110,397.19	\$ 25,000.00
Salary & Related	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -
Contractual Services	\$ 112,062.83	\$ 11,357.91	\$ 175,580.90	\$ 52,160.16	\$ 171,300.00	\$ 4,280.90	\$ -
General Operating	\$ 218,336.29	\$ 26,952.80	\$ 324,232.39	\$ 78,943.30	\$ 300,000.00	\$ 24,232.39	\$ -
Capital Outlay	\$ 318,579.30	\$ 35,714.77	\$ 412,483.90	\$ 58,189.83	\$ 305,600.00	\$ 81,883.90	\$ 25,000.00
Recreational Programming	\$ 302,167.44	\$ 10,135.90	\$ 350,763.22	\$ 38,459.88	\$ 306,641.00	\$ 447.22	\$ 43,675.00
Salary & Related	\$ 181,717.23	\$ 4,819.65	\$ 204,524.42	\$ 17,987.54	\$ 196,391.00	\$ 133.42	\$ 8,000.00
Contractual Services	\$ 22,619.81	\$ -	\$ 29,500.00	\$ 6,880.19	\$ 29,500.00	\$ -	\$ -
General Operating	\$ 97,830.40	\$ 5,316.25	\$ 116,738.80	\$ 13,592.15	\$ 80,750.00	\$ 313.80	\$ 35,675.00
Water Utility	\$ 1,690,452.36	\$ 120,023.02	\$ 2,441,935.98	\$ 631,460.60	\$ 2,141,998.00	\$ 75,820.98	\$ 224,117.00
Salary & Related	\$ 422,887.45	\$ 4,348.07	\$ 454,906.04	\$ 27,670.52	\$ 453,214.00	\$ 1,692.04	\$ -
Contractual Services	\$ 276,073.36	\$ 30,097.98	\$ 334,302.29	\$ 28,130.95	\$ 293,697.00	\$ 40,605.29	\$ -
General Operating	\$ 348,649.50	\$ 64,665.99	\$ 468,965.15	\$ 55,649.66	\$ 458,121.00	\$ 10,844.15	\$ -
Capital Outlay	\$ 57,376.92	\$ 20,910.98	\$ 598,296.50	\$ 520,008.60	\$ 351,500.00	\$ 22,679.50	\$ 224,117.00
Debt Service	\$ 585,465.13	\$ -	\$ 585,466.00	\$ 0.87	\$ 585,466.00	\$ -	\$ -
Sewer Utility	\$ 2,343,795.08	\$ 144,030.28	\$ 2,839,491.06	\$ 351,665.70	\$ 1,643,870.00	\$ 1,195,621.06	\$ 0.00
Salary & Related	\$ 417,552.81	\$ 4,838.07	\$ 454,906.04	\$ 32,515.16	\$ 453,214.00	\$ 1,692.04	\$ -
Contractual Services	\$ 284,806.82	\$ 50,055.91	\$ 434,372.81	\$ 99,510.08	\$ 328,850.00	\$ 105,522.81	\$ -
General Operating	\$ 185,398.17	\$ 76,676.48	\$ 422,348.09	\$ 160,273.44	\$ 373,642.00	\$ 48,706.09	\$ 0.00
Capital Outlay	\$ 1,071,373.80	\$ 12,459.82	\$ 1,143,200.12	\$ 59,366.50	\$ 103,500.00	\$ 1,039,700.12	\$ -
Debt Service	\$ 384,663.48	\$ -	\$ 384,664.00	\$ 0.52	\$ 384,664.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 15,070,921.65	\$ 2,962,678.80	\$ 21,489,421.79	\$ 3,455,821.34	\$ 16,886,898.00	\$ 2,415,416.79	\$ 2,187,107.00

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

112/9

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

**6th 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	-	8,375,780.00	14,743,673.47
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	-	8,093,642.29	15,677,424.51
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>\$ 20,217,716.29</u>	<u>\$ 40,439,374.59</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	-	394,350.00	459,230.43
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	-	-	-	-
TOTAL	<u>\$ 6,367,893.47</u>	<u>\$ -</u>	<u>\$ 8,375,780.00</u>	<u>\$ 14,743,673.47</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>

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	-	1,087,500.00	3,547,012.92
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	-	2,669,431.29	3,501,520.26
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	\$ -	\$ 8,093,642.29	\$ 15,677,424.51

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

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	\$ 1,935,960.97	\$ 2,102,210.94	OK
SPECIAL REVENUE	14,743,673.47	7,904,933.61	6,838,739.86	OK
DEBT SERVICE	1,386,070.01	1,044,029.12	342,040.89	OK
CAPITAL PROJECTS	3,725,506.19	1,478,659.96	2,246,846.23	OK
SPECIAL ASSESSMENTS	-	-	-	OK
ENTERPRISE	15,677,424.51	5,613,688.62	10,063,735.89	OK
INTERNAL	-	-	-	OK
FIDUCIARY	868,528.50	546,567.00	321,961.50	OK
TOTAL	\$ 40,439,374.59	\$ 18,523,839.28	\$ 21,915,535.31	

GENERAL

101 - General Fund	\$ 4,036,780.15	\$ 1,935,960.97	\$ 2,100,819.18	OK
102 - Unclaimed Funds	1,391.76	-	1,391.76	OK
TOTAL GENERAL	\$ 4,038,171.91	\$ 1,935,960.97	\$ 2,102,210.94	OK

SPECIAL REVENUE

201 - Street Fund	\$ 5,843,536.52	\$ 3,334,936.57	\$ 2,508,599.95	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	459,230.43	292,990.52	166,239.91	OK
207 - Park Use	292,205.53	180,950.19	111,255.34	OK
208 - Police Fund	6,995,977.36	3,552,716.73	3,443,260.63	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	-	-	-	OK
TOTAL SPECIAL REVENUE	\$ 14,743,673.47	\$ 7,904,933.61	\$ 6,838,739.86	OK

DEBT SERVICE

401 - Debt Service	\$ 1,386,070.01	\$ 1,044,029.12	\$ 342,040.89	OK
402 - Street Bond	-	-	-	OK
TOTAL DEBT SERVICE	\$ 1,386,070.01	\$ 1,044,029.12	\$ 342,040.89	OK

CAPITAL PROJECTS

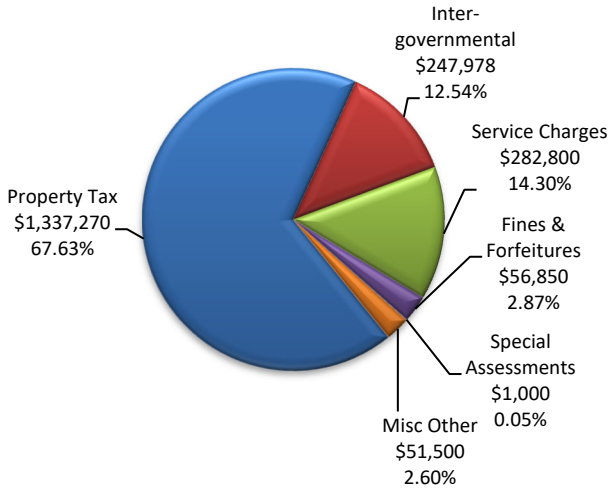
301 - Capital Improvements	\$ 2,429,823.41	\$ 1,167,829.68	\$ 1,261,993.73	OK
302 - Bond Improvements	41,780.84	41,776.00	4.84	OK
303 - State Issue II Capital Improvements	31,831.32	-	31,831.32	OK
304 - Municipal Building Purchase	-	-	-	OK
305 - Courter Bridge Improvements	-	-	-	OK
306 - SR 310 TIF	915,638.90	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	\$ 1,478,659.96	\$ 2,246,846.23	OK
 <u>SPECIAL ASSESSMENTS</u>				
	\$ -	\$ -	\$ -	OK
	-	-	-	OK
TOTAL SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	OK
 <u>ENTERPRISE FUND</u>				
601 - Water Utility	\$ 2,580,352.91	\$ 1,314,173.54	\$ 1,266,179.37	OK
602 - Water Capital Improvements	3,547,012.92	1,093,738.12	2,453,274.80	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	1,391,082.79	2,982,232.59	OK
652 - Sewer Capital Improvements	3,501,520.26	329,528.40	3,171,991.86	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	\$ 15,677,424.51	\$ 5,613,688.62	\$ 10,063,735.89	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

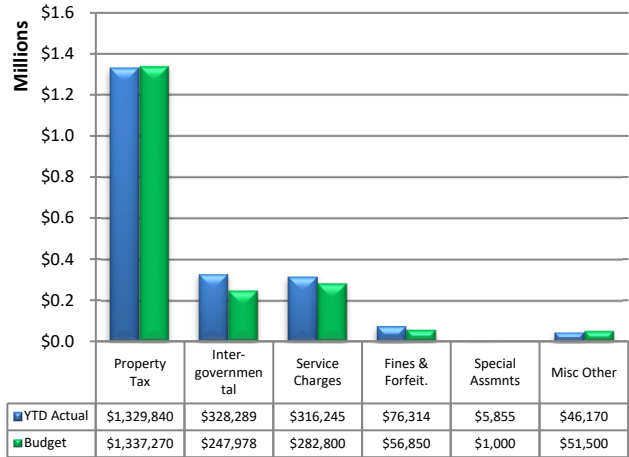
General Fund (101)

Revenue – The general fund had a 2021 revenue budget of approximately \$1.98 million. On a full-year basis, the fund was credited with total revenue of approximately \$2.10 million, which is about \$125.3 thousand (6.34%) higher than budget. Total revenues for 2021 were \$37.0 thousand (1.73%) lower than those collected in 2020. A major driver of the significant year over year decrease was the one-time receipt of a \$251.3 thousand rebate from BWC in December 2020 partially offset by increased property tax collections..

General Fund Revenue Budget by Source



General Fund Revenue Budget vs YTD Actual



The largest revenue source for the general fund is property taxes and which accounted for 67.63% of the 2021 general fund revenue budget. The 2021 budget for this category was projected to be \$1.34 million and would have been up by \$220.3 thousand (19.73%) when compared to 2020 full-year collections. During 2021, the general fund received \$1.33 million in property tax revenues from the Licking County Treasurer (99.44% of budget). This total is up by \$212.9 thousand (19.06%) when compared to the same period in 2020.

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 was \$282.8 thousand (14.30% of budget). Through year-end, the city received \$316.2 thousand (111.83% of budget) and was up by \$12.7 thousand (4.19%) from FY 2020. The variance is primarily the result of increased franchise fee revenue received in 2021 (up \$1.0 thousand) and increased building license/permit fees (up \$11.9 thousand, or 12.1%).

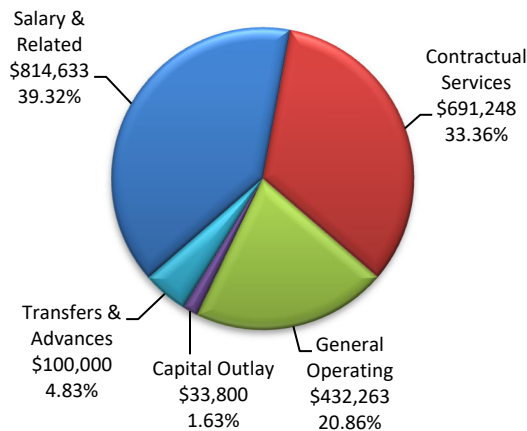
Intergovernmental revenue was the next major general fund revenue source. It reflects funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2021, it was projected to account for approximately \$248.0 thousand (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 full-year basis, the fund received \$328.3 thousand in this category (132.39% of budget) and was up by \$43.1 thousand (15.13%) when compared to the same twelve-month period in 2020. The increase was primarily the result of higher local

government fund (LGF) revenues received in 2021 from the State of Ohio (up \$21.7 thousand) and increased homestead/rollback reimbursements (up \$27.6 thousand).

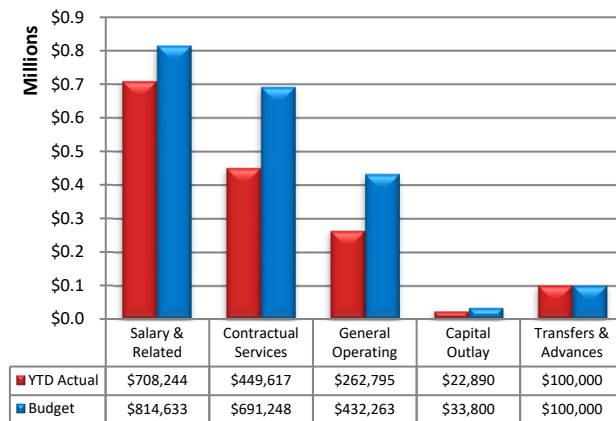
Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2021 budget in this category was \$56.9 thousand (2.87% of budget) and consists of fines and forfeitures generated by the operation of the city’s Mayor’s Court, as well as other state-generated fines. Through December 31, the city received \$76.3 thousand in this category, which represented 134.24% of budget. Compared to the same twelve-month period in 2020, the total is up by \$15.1 thousand, or 24.64%. The primary driver of the increase is the result of the increased level of revenue generated by the Mayor’s Court due to the COVID19-related suspension of the court in FY20.

Expenditures – The general fund had a total appropriated expenditure budget for 2021 of approximately \$2.07 million and spending in the fund in 2021 was well below that amount. Total spending through December 31 was approximately \$1.46 million which is equal to 70.45% of the budget. Including encumbrances (e.g., purchase orders) of \$83.9 thousand (but excluding transfers) in the total results in a total ratio equal to 73.20% of budget. Compared to the same full-year period in 2020 (and excluding transfers), the total is down by \$19.8 thousand (1.44%). The decrease was primarily driven by reduced spending in all budget categories except for Salary & Related, which was up by \$21.9 thousand or 3.25%.

General Fund Expense Budget by Category



General Fund Spending Budget vs YTD Actual
(includes encumbrances)



Salaries, wages and other employee-related costs represented the largest expense category, with a 2021 budget of \$814.6 thousand, or 39.32% of the general fund budget. Spending through December 31 (including encumbrances) was \$708.2 thousand, or 86.94% of budget. The positive variance (\$106.4 thousand below budget) was primarily the result of the open Mayor’s Court Clerk and Human Resources positions in 2021 and the impact of a 27th pay period in 2020 that didn’t recur in 2021.

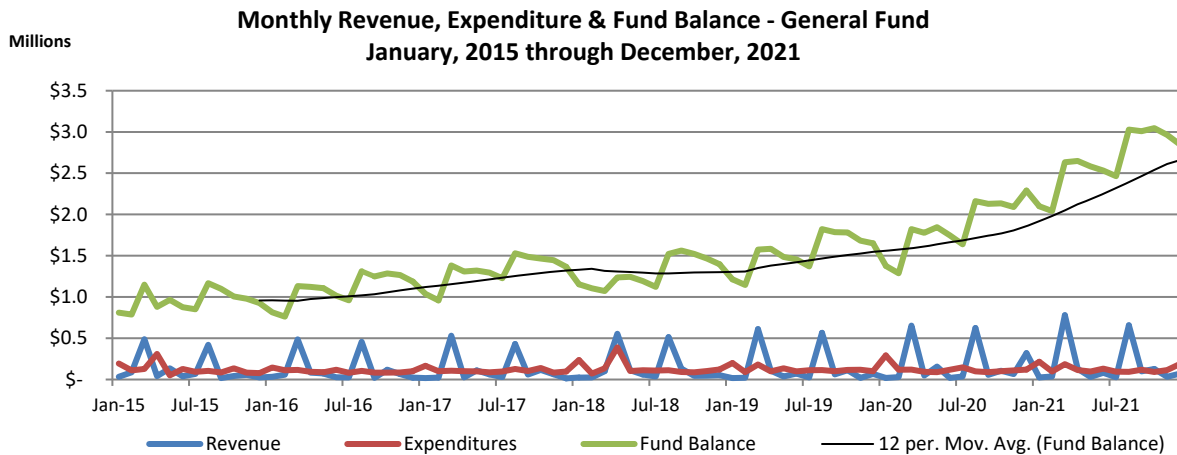
Contractual services is another major expense category in the General fund. The 2021 budget in this category was \$691.2 thousand (33.36% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through December 31 was \$418.0 thousand (60.47% of budget). Including encumbrances (e.g. purchase orders) of \$31.6 thousand in the total, 65.04% 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 monitored this category closely during 2021 to ensure that spending remained within budget.

General operating expenditures is another significant expense category in the general fund. It combined several other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It had a 2021 budget of \$432.3 thousand, or 20.86% of the fund’s budget. Year to-date 2021 spending in this category is \$223.9 thousand and is equal to 51.80% of budget. Including encumbrances in the calculation, the total spent or committed was \$262.8 thousand, or 60.80% of budget. Spending in this category was down by \$53.6 thousand (19.30%) from the same twelve-month period in 2020. The positive variance is primarily the result of the city paying \$50.0 thousand in 2020 to settle the Fannin & Deagle lawsuit as well as reduced purchases of supplies and materials.

The approved 2021 budget in the general fund included \$100,000 in interfund transfers to the Recreation (206) fund to provide additional funding for recreational programming. This was a slight decrease from FY 2020 which had a total of \$120,000 in interfund transfers to the Recreation (206) fund. The 2021 transfers were made on the accounting system during the month of January.

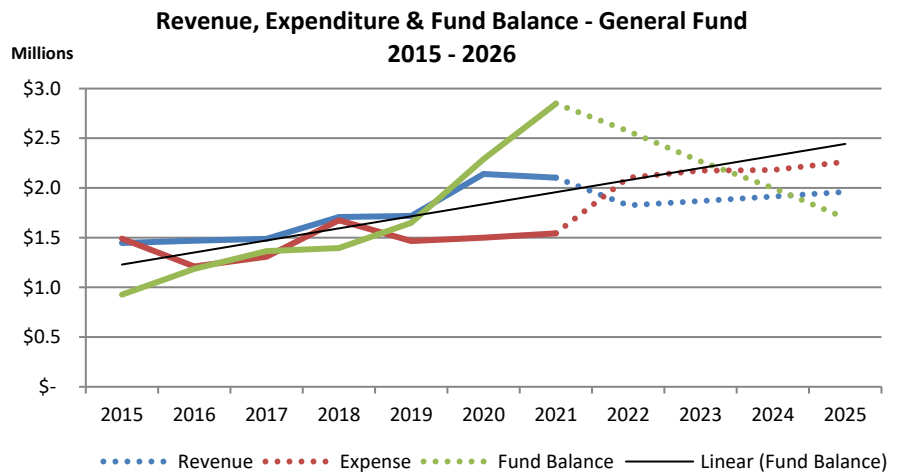
Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in 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 had the fund declining by \$94.5 thousand (4.13%) if 100% of the projected revenue was collected and 100% of appropriations spent. However, the fund ended 2021 with an unencumbered fund balance of \$2.85 million and was \$653.7 thousand better than projected. This was the result of spending ending the year \$528.4 thousand below budget, and actual revenues being nearly \$125.3 thousand better than projections. The major spikes in

revenue (typically March & August) represent the receipt of the semi-annual property tax settlements. The April 2015 and April 2018 spikes reflect interfund transfers of \$200 and \$250 thousand, respectively, to the Capital Improvements fund.

As you can see from the chart at right, fiscal years 2016 through 2021 were very positive for the general fund balance, even though the fund had been generally declining over the prior several years. This improvement was due to both reduced spending and increased revenues received during the year. Of note, spending in the 2016 - 2021 period was less than revenue received, resulting in an increasing fund balance. The fund is projected to be unable to maintain this positive trend in 2022 as the current forecast calls for deficit spending in each future year through 2026. The result of this is a declining fund balance in all future years. This chart has been updated with the proposed 2022 budget data through 2026. Based upon the numbers, the fund balance is currently projected to be \$1.70 million at the end of FY 2026 and would reflect a carryover balance ratio of 75.05% which is well above the 25-35% target range in the city's fund balance policy.



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

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 2,289,899	\$ 2,289,899			\$ 1,649,717	\$ 1,649,717					
REVENUE											
Taxes	Property Taxes	\$ 1,329,840	\$ 1,337,270	\$ 7,430	99.44%	\$ 1,116,937	\$ 1,115,000	\$ (1,937)	100.17%	\$ 212,903	19.06%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ 1,329,840	\$ 1,337,270	\$ 7,430	99.44%	\$ 1,116,937	\$ 1,115,000	\$ (1,937)	100.17%	\$ 212,903	19.06%
Intergovernmental	State-Shared Revenues	\$ 328,289	\$ 247,978	\$ (80,311)	132.39%	\$ 285,148	\$ 285,131	\$ (17)	100.01%	\$ 43,141	15.13%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 328,289	\$ 247,978	\$ (80,311)	132.39%	\$ 285,148	\$ 285,131	\$ (17)	100.01%	\$ 43,141	15.13%
Charges for Service	General Government Fees	\$ 110,006	\$ 92,800	\$ (17,206)	118.54%	\$ 98,096	\$ 96,150	\$ (1,946)	102.02%	\$ 11,910	12.14%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	206,238	190,000	(16,238)	108.55%	205,441	205,000	(441)	100.22%	798	0.39%
	Total Charges for Service	\$ 316,245	\$ 282,800	\$ (33,445)	111.83%	\$ 303,537	\$ 301,150	\$ (2,387)	100.79%	\$ 12,708	4.19%
Fines & Forfeitures	Mayor's Court	\$ 76,179	\$ 56,750	\$ (19,429)	134.24%	\$ 61,226	\$ 71,343	\$ 10,117	85.82%	\$ 14,952	24.42%
	Other Fines & Forfeitures	135	100	(35)	135.00%	-	100	100	0.00%	135	100.00%
	Total Fines, Licenses & Permits	\$ 76,314	\$ 56,850	\$ (19,464)	134.24%	\$ 61,226	\$ 71,443	\$ 10,217	85.70%	\$ 15,087	24.64%
Special Assessments	Special Assessments	5,855	1,000	(4,855)	585.55%	460	500	40	92.09%	5,395	1171.71%
	Total Special Assessments	\$ 5,855	\$ 1,000	\$ (4,855)	585.55%	\$ 460	\$ 500	\$ 40	92.09%	\$ 5,395	1171.71%
Other Sources	Investment Income	\$ 18,656	\$ 20,000	\$ 1,344	93.28%	\$ 27,356	\$ 30,000	\$ 2,644	91.19%	\$ (8,700)	-31.80%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	27,514	31,500	3,986	87.34%	328,104	46,500	(281,604)	705.60%	(300,590)	-91.61%
	Total Other Sources	\$ 46,170	\$ 51,500	\$ 5,330	89.65%	\$ 355,460	\$ 76,500	\$ (278,960)	464.65%	\$ (309,291)	-87.01%
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	\$ 2,102,712	\$ 1,977,398	\$ (125,314)	106.34%	\$ 2,139,663	\$ 1,866,724	\$ (272,939)	114.62%	\$ (36,951)	-1.73%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ (16,894)	\$ (17,000)	\$ 106	-0.62%	\$ 16,894	-100.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ (16,894)	\$ (17,000)	\$ 106	-0.62%	\$ 16,894	-100.00%
	Adjusted Grand Total Revenue	\$ 2,102,712	\$ 1,977,398	\$ (125,314)	106.34%	\$ 2,122,769	\$ 1,849,724	\$ (273,045)	114.76%	\$ (20,057)	-0.94%

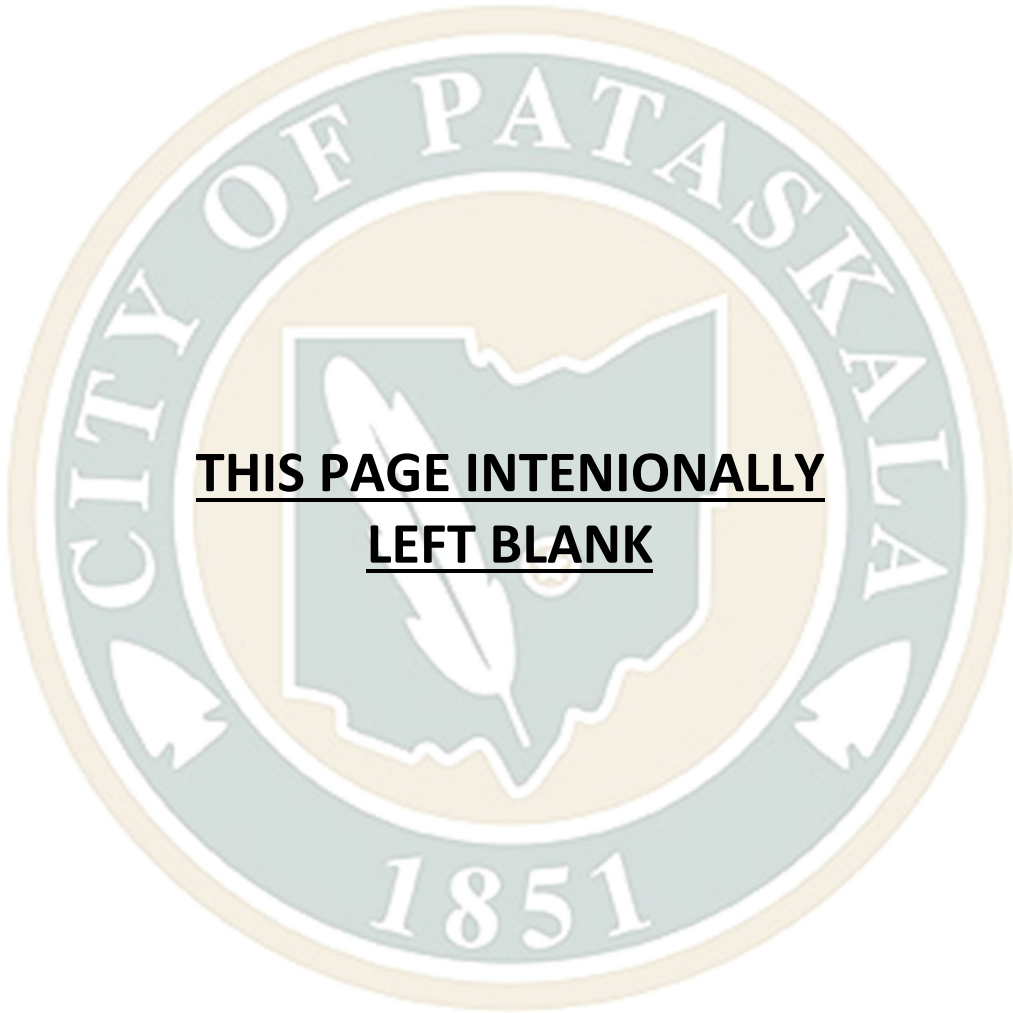
	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 694,810	\$ 814,633	\$ 119,823	14.71%	\$ 13,434	\$ 106,389	13.06%	\$ 672,954	\$ 21,855	3.25%	
Contractual Services	418,007	691,248	273,241	39.53%	31,610	241,631	34.96%	419,265	(1,258)	-0.30%	
General Operating	223,926	432,263	208,336	48.20%	38,869	169,467	39.20%	277,478	(53,551)	-19.30%	
Capital Outlay	22,890	33,800	10,910	32.28%	-	10,910	32.28%	9,784	13,106	133.96%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	100,000	100,000	-	0.00%	-	-	0.00%	120,000	(20,000)	-16.67%	
	Grand Total Expenditures	\$ 1,459,633	\$ 2,071,944	\$ 612,310	29.55%	\$ 83,913	\$ 528,397	25.50%	\$ 1,499,481	\$ (39,847)	-2.66%
Adjustments:											
	- Interfund transfers & advances	\$ (100,000)	\$ (100,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (120,000)	\$ 20,000	-16.67%
	Total Adjustments	\$ (100,000)	\$ (100,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (120,000)	\$ 20,000	-16.67%
	Adjusted Grand Total Expenditures	\$ 1,359,633	\$ 1,971,944	\$ 612,310	31.05%	\$ 83,913	\$ 528,397	26.80%	\$ 1,379,481	\$ (19,847)	-1.44%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 2,932,978	\$ 2,195,353	105.96%	\$ 2,849,064			\$ 2,289,899	\$ 643,078	28.08%	

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 2,102,711.96	\$ 1,977,398.00	\$ (125,313.96)	\$ 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	\$ 328,288.67	\$ 247,978.00	\$ (80,310.67)	\$ 207,978.00	\$ 40,000.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 328,288.67	\$ 247,978.00	\$ (80,310.67)	\$ 207,978.00	\$ 40,000.00
Charges for Service	\$ 316,244.74	\$ 282,800.00	\$ (33,444.74)	\$ 252,750.00	\$ 30,050.00
General Government Fees	\$ 110,006.31	\$ 92,800.00	\$ (17,206.31)	\$ 62,750.00	\$ 30,050.00
Other Service Charges	\$ 206,238.43	\$ 190,000.00	\$ (16,238.43)	\$ 190,000.00	\$ -
Fines & Forfeitures	\$ 76,313.62	\$ 56,850.00	\$ (19,463.62)	\$ 102,850.00	\$ (46,000.00)
Mayor's Court	\$ 76,178.62	\$ 56,750.00	\$ (19,428.62)	\$ 102,750.00	\$ (46,000.00)
Other Fines & Forfeitures	\$ 135.00	\$ 100.00	\$ (35.00)	\$ 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	\$ 46,169.62	\$ 51,500.00	\$ 5,330.38	\$ 50,600.00	\$ 900.00
Investment Income	\$ 18,656.04	\$ 20,000.00	\$ 1,343.96	\$ 29,100.00	\$ (9,100.00)
Other Miscellaneous Revenue	\$ 27,513.58	\$ 31,500.00	\$ 3,986.42	\$ 21,500.00	\$ 10,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,102,711.96	\$ 1,977,398.00	\$ (125,313.96)	\$ 1,781,448.00	\$ 195,950.00

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 1,355,309.83	\$ 308,731.14	\$ 2,166,478.11	\$ 502,437.14	\$ 1,997,311.00	\$ 162,767.11	\$ 6,400.00
General Government	\$ 546,506.21	\$ 154,354.09	\$ 974,497.79	\$ 273,637.49	\$ 882,632.00	\$ 91,865.79	\$ -
Salary & Related	\$ 319,225.06	\$ 35,202.76	\$ 440,924.04	\$ 86,496.22	\$ 427,624.00	\$ 13,300.04	\$ -
Contractual Services	\$ 191,947.31	\$ 65,039.84	\$ 361,378.22	\$ 104,391.07	\$ 318,650.00	\$ 42,728.22	\$ -
General Operating	\$ 35,333.84	\$ 54,111.49	\$ 172,195.53	\$ 82,750.20	\$ 136,358.00	\$ 35,837.53	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 181,397.46	\$ 52,958.46	\$ 317,564.68	\$ 83,208.76	\$ 299,656.00	\$ 17,908.68	\$ -
Salary & Related	\$ 83,198.34	\$ 5,181.64	\$ 102,492.58	\$ 14,112.60	\$ 101,306.00	\$ 1,186.58	\$ -
Contractual Services	\$ 97,001.95	\$ 47,162.31	\$ 207,469.60	\$ 63,305.34	\$ 191,100.00	\$ 16,369.60	\$ -
General Operating	\$ 1,197.17	\$ 614.51	\$ 7,602.50	\$ 5,790.82	\$ 7,250.00	\$ 352.50	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 155,640.23	\$ 16,215.68	\$ 207,771.18	\$ 35,915.27	\$ 200,670.00	\$ 7,101.18	\$ -
Salary & Related	\$ 136,772.75	\$ 6,299.26	\$ 161,773.45	\$ 18,701.44	\$ 160,420.00	\$ 1,353.45	\$ -
Contractual Services	\$ 3,959.03	\$ 4,059.08	\$ 13,719.98	\$ 5,701.87	\$ 9,500.00	\$ 4,219.98	\$ -
General Operating	\$ 14,908.45	\$ 5,857.34	\$ 32,277.75	\$ 11,511.96	\$ 30,750.00	\$ 1,527.75	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 81,499.06	\$ 9,010.76	\$ 116,330.14	\$ 25,820.32	\$ 106,633.00	\$ 7,297.14	\$ 2,400.00
Salary & Related	\$ 36,839.44	\$ 4,044.68	\$ 51,949.35	\$ 11,065.23	\$ 48,078.00	\$ 1,471.35	\$ 2,400.00
Contractual Services	\$ 37,048.28	\$ 2,970.50	\$ 40,522.75	\$ 503.97	\$ 36,115.00	\$ 4,407.75	\$ -
General Operating	\$ 7,611.34	\$ 1,995.58	\$ 23,858.04	\$ 14,251.12	\$ 22,440.00	\$ 1,418.04	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 228,550.53	\$ 73,921.17	\$ 375,905.31	\$ 73,433.61	\$ 338,900.00	\$ 37,005.31	\$ -
Salary & Related	\$ 212.00	\$ 88.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -
Contractual Services	\$ 59,906.72	\$ 29,148.56	\$ 109,664.10	\$ 20,608.82	\$ 101,000.00	\$ 8,664.10	\$ -
General Operating	\$ 146,444.81	\$ 43,684.61	\$ 232,141.21	\$ 42,011.79	\$ 207,000.00	\$ 25,141.21	\$ -
Capital Outlay	\$ 21,987.00	\$ 1,000.00	\$ 33,800.00	\$ 10,813.00	\$ 30,600.00	\$ 3,200.00	\$ -
Recreational Programming	\$ 61,716.34	\$ 2,270.98	\$ 74,409.01	\$ 10,421.69	\$ 68,820.00	\$ 1,589.01	\$ 4,000.00
Salary & Related	\$ 61,716.34	\$ 2,270.98	\$ 74,409.01	\$ 10,421.69	\$ 68,820.00	\$ 1,589.01	\$ 4,000.00
Transfers & Advances	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -
Transfers & Advances	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -
Grand Total	\$ 1,355,309.83	\$ 308,731.14	\$ 2,166,478.11	\$ 502,437.14	\$ 1,997,311.00	\$ 162,767.11	\$ 6,400.00

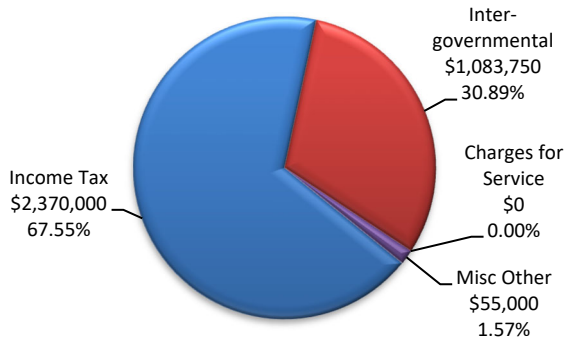


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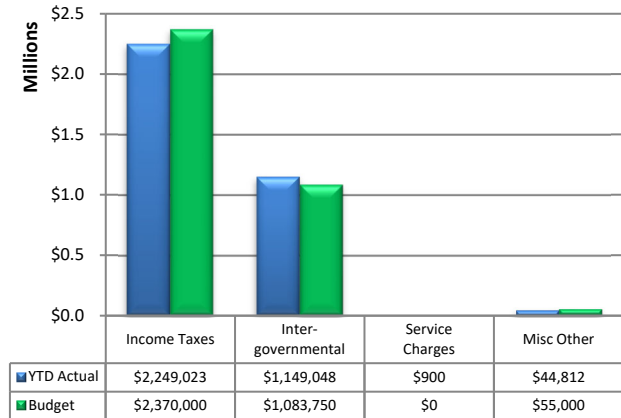
Street Fund (201)

Revenue – The Street Fund had a 2021 revenue budget of approximately \$3.51 million with the fund’s primary revenue sources are income taxes and intergovernmental revenues. On a full-year basis, the Street fund was credited with total revenue of approximately \$3.44 million, which reflects 98.15% of the full-year budget. Total full-year revenue was up by \$423.0 thousand (14.0%) from the same twelve-month period in 2020.

Street Fund Revenue Budget by Source

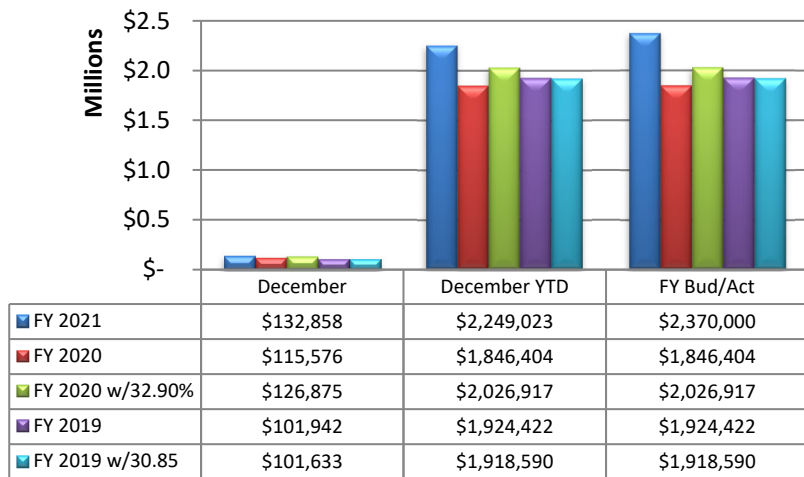


Street Fund Revenue Budget vs YTD Actual



Income tax collections in December were \$132.9 thousand and represent 5.61% of the 2021 budget. Collections were up by \$17.3 thousand (14.95%) when compared to the same period in 2020. Full-year income tax revenues credited to the fund were about \$2.25 million and represent 94.90% of budget. In comparison, last year’s collections through December 2020 were \$1.85 million, an increase of \$402.6 thousand (21.81%) in 2021 from 2020. The increase in the fund’s 2021 allocation rate from 29.97% to 32.90% had the effect of increasing the revenue credited to the fund by \$200.4 thousand, while the higher level of total collections through December resulted in an increase of \$202.3 thousand. The net impact of these variances is the overall increase in fund revenue of \$402.6 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.

Income Tax Collections - Street Fund



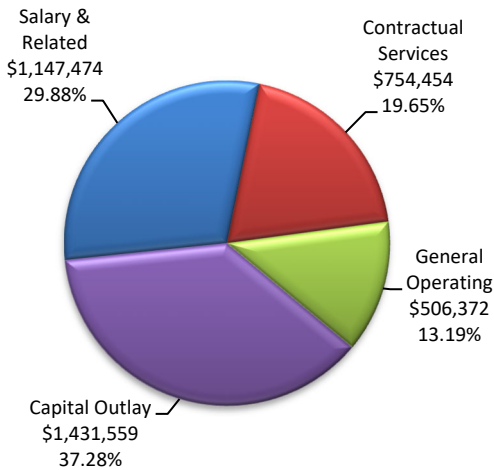
Taking the different allocation rates into consideration, the fund would have received \$222.1 thousand (10.96%) more in 2021 than 2020 had the allocation rate not been changed, and collections would have been \$330.4 thousand (17.22%) more than 2019 collections.

Intergovernmental revenues in the Street fund were 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 full-year basis, the city received \$1.15 million in this category (106.03% of budget) which was up by \$77.4 thousand (7.22%) from the same twelve-month period in 2020. The drivers of the increase were a \$55.6 thousand (6.17%) increase in state gasoline excise tax revenues, a \$21.3 thousand (12.61%) increase in motor vehicle registrations, and a \$0.4 thousand increase in Electric Utility net profits tax.

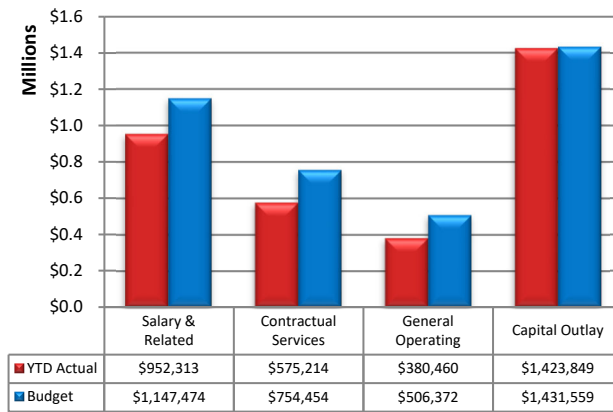
The other category, Other Sources, was budgeted at \$55.0 thousand and represents only 1.57% of the total fund revenue budget. On a full-year basis, the city received \$44.8 thousand (81.48% of budget), which is down by \$50.1 thousand (52.76%) from the same twelve-month period in 2020.

Expenditures – The Street fund had a total appropriated expenditure budget for 2021 of approximately \$3.84 million. Total spending through December 31 was \$2.73 million and is equal to 71.03% of budget. The driver of the lower than anticipated spending rate is the result of reduced level of spending in all budget categories. Including encumbrances of \$604.3 thousand in the total (but excluding transfers) results in total fund spending equal to 86.77% of budget. Compared to full-year 2020 (and excluding transfers), the total is down by \$1.25 million (31.37%) and is due primarily to decreased spending in the Capital Outlay and Contractual Services budget categories.

**Street Fund
Expense Budget by Category**



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



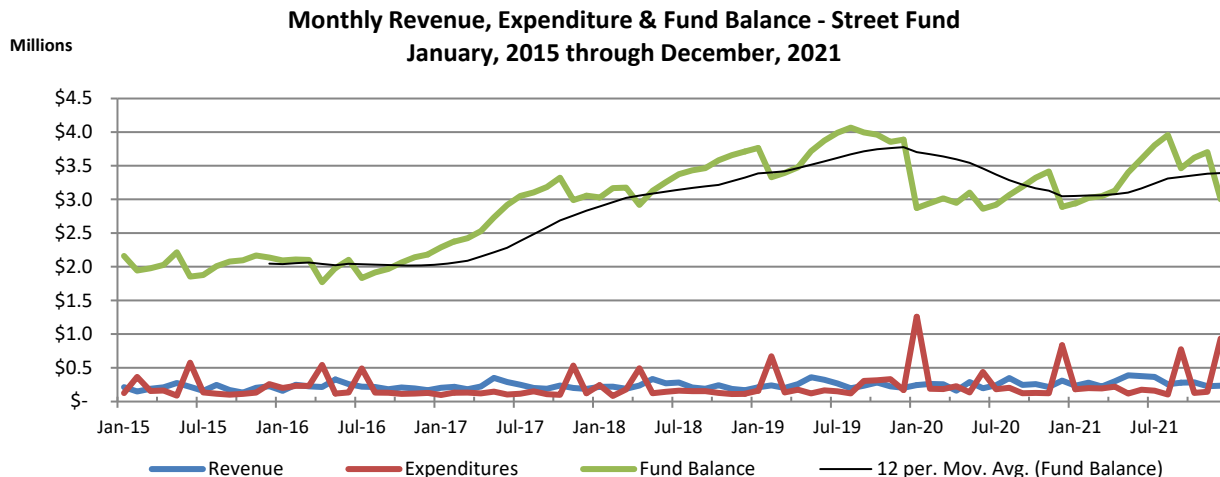
Spending on capital projects and equipment is the largest expense category in the Street Fund with a 2021 budget of \$1.43 million, or 37.28% of the fund’s budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through December 31 was \$1.04 million, or 72.46% of budget. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$1.42 million, or 99.46% of budget.

Salaries, wages and other employee-related costs represents the next major expense category in the Street fund. The 2021 budget in this category was \$1.15 million (29.88% of budget). Spending through December 31 was \$938.2 thousand, or 81.76% of budget. The positive budget variance (\$209.3 thousand below budget) was primarily the result of a currently unfilled budgeted positions (Crew Leader) and the rate differential paid due to the resignation of a long-term employee and a new hire employee. Spending in this category is up by \$30.8 thousand (3.39%) from the level in 2020 and is the result of the city spending more

on higher wage rate, partially offset by spending less on overtime, a 27th pay period in 2020, and funding employee HRA balances and other employee fringe benefits.

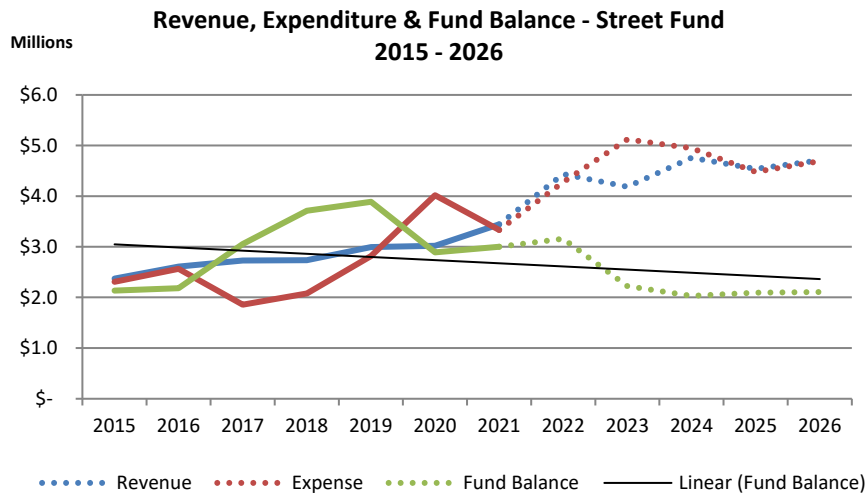
General operating expenditures was another significant expense category for the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It had a 2021 budget of \$506.4 thousand, or 13.19% of the fund’s budget. Spending through December 31 was \$339.7 thousand, or 67.09% of budget. Including encumbrances in the calculation, total spending is \$380.5 thousand, or 75.13% of the budget. Spending in this category is up by \$13.5 thousand (4.13%) when compared to the same twelve-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 January 2020 and February 2019 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. The approved 2021 budget called for the fund balance to decline by \$331.1 thousand (11.46%) due to the many infrastructure improvement projects expected to be completed and invoices paid. However, with revenues ending the year approximately \$65.0 thousand above the forecast and below-budget spending in 2021 (down \$508.0 thousand, or 13.23%), the year-end carryover fund balance increased to \$3.0 million. This balance represents a carryover ratio of 90.08% which is well above the 25-35% target per city policy.

As you can see from chart at the top of the following page, which has been updated with the proposed 2022 budget data through 2026, the balance of the Street fund increased significantly from 2015 – 2019 but dramatically declined in 2020 due to increased approved capital spending. However, current projections



also call for the fund balance to somewhat stabilize in 2022, and materially decrease in 2023. From 2024 and beyond, the fund balance remains somewhat stable between \$2.03 and \$2.11 million.

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

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 2,889,341	\$ 2,889,341			\$ 3,887,764	\$ 3,887,764					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	2,249,023	2,370,000	120,977	94.90%	1,846,404	1,845,260	(1,144)	100.06%	402,619	21.81%
	Total Taxes	\$ 2,249,023	\$ 2,370,000	\$ 120,977	94.90%	\$ 1,846,404	\$ 1,845,260	\$ (1,144)	100.06%	\$ 402,619	21.81%
Intergovernmental	State-Shared Revenues	\$ 1,149,048	\$ 1,083,750	\$ (65,298)	106.03%	\$ 1,071,639	\$ 994,700	\$ (76,939)	107.73%	\$ 77,409	7.22%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 1,149,048	\$ 1,083,750	\$ (65,298)	106.03%	\$ 1,071,639	\$ 994,700	\$ (76,939)	107.73%	\$ 77,409	7.22%
Charges for Service	General Government Fees	\$ 900	\$ -	\$ (900)	100.00%	\$ 765	\$ 765	\$ -	100.00%	\$ 135	17.65%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 900	\$ -	\$ (900)	100.00%	\$ 765	\$ 765	\$ -	100.00%	\$ 135	17.65%
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	\$ 24,495	\$ 25,000	\$ 505	97.98%	\$ 52,782	\$ 51,018	\$ (1,764)	103.46%	\$ (28,287)	-53.59%
	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	20,317	30,000	9,683	67.22%	42,087	42,047	(40)	100.10%	(21,770)	-51.73%
	Total Other Sources	\$ 44,812	\$ 55,000	\$ 10,188	81.48%	\$ 94,869	\$ 93,065	\$ (1,804)	101.94%	\$ (50,057)	-52.76%
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	\$ 3,443,783	\$ 3,508,750	\$ 64,967	98.15%	\$ 3,020,790	\$ 2,941,290	\$ (79,500)	102.70%	\$ 422,993	14.00%
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	\$ 3,443,783	\$ 3,508,750	\$ 64,967	98.15%	\$ 3,013,677	\$ 2,933,790	\$ (79,887)	102.72%	\$ 430,106	14.27%

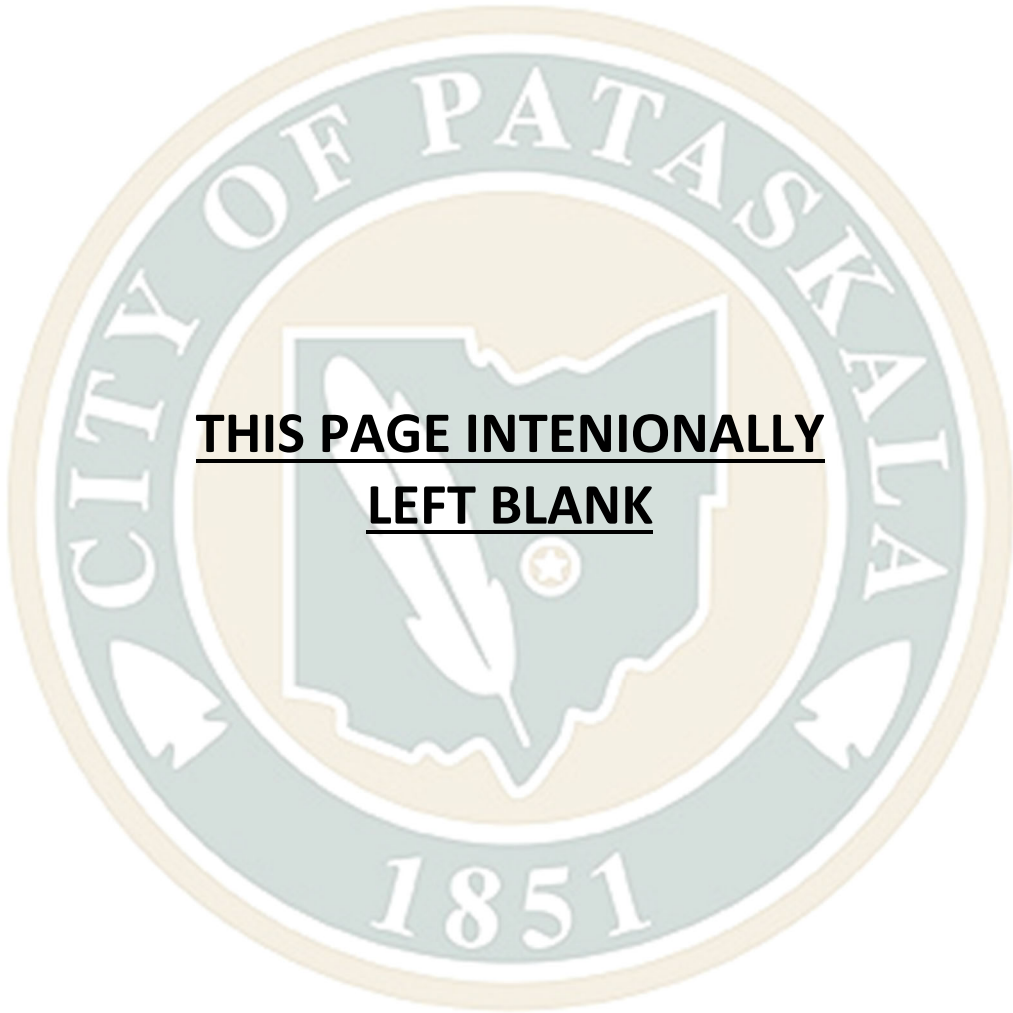
	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 938,207	\$ 1,147,474	\$ 209,266	18.24%	\$ 14,106	\$ 195,160	17.01%	\$ 907,426	\$ 30,781	3.39%	
Contractual Services	412,307	754,454	342,146	45.35%	162,907	179,239	23.76%	523,876	(111,569)	-21.30%	
General Operating	339,711	506,372	166,661	32.91%	40,749	125,912	24.87%	326,242	13,469	4.13%	
Capital Outlay	1,037,340	1,431,559	394,219	27.54%	386,509	7,710	0.54%	2,216,668	(1,179,328)	-53.20%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	45,000	(45,000)	-100.00%	
	Grand Total Expenditures	\$ 2,727,566	\$ 3,839,858	\$ 1,112,293	28.97%	\$ 604,270	\$ 508,023	13.23%	\$ 4,019,213	\$ (1,291,647)	-32.14%
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	\$ 2,727,566	\$ 3,839,858	\$ 1,112,293	28.97%	\$ 604,270	\$ 508,023	13.23%	\$ 3,974,213	\$ (1,246,647)	-31.37%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,605,559	\$ 2,558,233		\$ 3,001,289			\$ 2,889,341	\$ 716,218	24.79%	
			66.62%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 3,443,783.22	\$ 3,508,750.00	\$ 64,966.78	\$ 3,080,816.00	\$ 427,934.00
Taxes	\$ 2,249,023.40	\$ 2,370,000.00	\$ 120,976.60	\$ 1,917,579.00	\$ 452,421.00
Income Taxes	\$ 2,249,023.40	\$ 2,370,000.00	\$ 120,976.60	\$ 1,917,579.00	\$ 452,421.00
Intergovernmental	\$ 1,149,047.53	\$ 1,083,750.00	\$ (65,297.53)	\$ 1,083,750.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 1,149,047.53	\$ 1,083,750.00	\$ (65,297.53)	\$ 1,083,750.00	\$ -
Charges for Service	\$ 900.00	\$ -	\$ (900.00)	\$ -	\$ -
General Government Fees	\$ 900.00	\$ -	\$ (900.00)	\$ -	\$ -
Miscellaneous Revenue	\$ 44,812.29	\$ 55,000.00	\$ 10,187.71	\$ 79,487.00	\$ (24,487.00)
Investment Income	\$ 24,495.38	\$ 25,000.00	\$ 504.62	\$ 49,487.00	\$ (24,487.00)
Other Miscellaneous Revenue	\$ 20,316.91	\$ 30,000.00	\$ 9,683.09	\$ 30,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 3,443,783.22	\$ 3,508,750.00	\$ 64,966.78	\$ 3,080,816.00	\$ 427,934.00

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 2,395,026.42	\$ 973,132.25	\$ 3,889,491.22	\$ 521,332.55	\$ 2,945,396.00	\$ 372,095.22	\$ 572,000.00
General Government	\$ 282,145.84	\$ 141,734.29	\$ 515,613.57	\$ 91,733.44	\$ 339,618.00	\$ 115,995.57	\$ 60,000.00
Salary & Related	\$ 66,261.82	\$ 4,028.71	\$ 77,012.10	\$ 6,721.57	\$ 74,118.00	\$ 2,894.10	\$ -
Contractual Services	\$ 214,350.32	\$ 137,120.58	\$ 428,494.96	\$ 77,024.06	\$ 255,500.00	\$ 112,994.96	\$ 60,000.00
General Operating	\$ 1,533.70	\$ 585.00	\$ 10,106.51	\$ 7,987.81	\$ 10,000.00	\$ 106.51	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 34,981.00	\$ 14,177.00	\$ 62,658.00	\$ 13,500.00	\$ 52,000.00	\$ 10,658.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 34,981.00	\$ 14,177.00	\$ 62,658.00	\$ 13,500.00	\$ 52,000.00	\$ 10,658.00	\$ -
Finance	\$ 216,955.08	\$ 6,030.61	\$ 259,015.93	\$ 36,030.24	\$ 221,147.00	\$ 10,868.93	\$ 27,000.00
Salary & Related	\$ 84,535.95	\$ 3,892.61	\$ 101,755.43	\$ 13,326.87	\$ 94,315.00	\$ 1,440.43	\$ 6,000.00
Contractual Services	\$ 20,950.11	\$ 2,067.57	\$ 25,543.50	\$ 2,525.82	\$ 16,115.00	\$ 9,428.50	\$ -
General Operating	\$ 111,469.02	\$ 70.43	\$ 131,717.00	\$ 20,177.55	\$ 110,717.00	\$ -	\$ 21,000.00
Parks, Lands & Municipal Facilities	\$ 13,394.90	\$ 1,702.81	\$ 24,472.71	\$ 9,375.00	\$ 24,000.00	\$ 472.71	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 13,394.90	\$ 1,702.81	\$ 24,472.71	\$ 9,375.00	\$ 24,000.00	\$ 472.71	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ 1,847,549.60	\$ 809,487.54	\$ 3,027,731.01	\$ 370,693.87	\$ 2,308,631.00	\$ 234,100.01	\$ 485,000.00
Salary & Related	\$ 720,444.41	\$ 57,307.76	\$ 994,687.76	\$ 216,935.59	\$ 966,331.00	\$ 28,356.76	\$ -
Contractual Services	\$ 102,321.19	\$ 86,295.83	\$ 258,035.77	\$ 69,418.75	\$ 234,500.00	\$ 23,535.77	\$ -
General Operating	\$ 173,723.94	\$ 91,845.45	\$ 342,198.42	\$ 76,629.03	\$ 337,000.00	\$ 5,198.42	\$ -
Capital Outlay	\$ 851,060.06	\$ 574,038.50	\$ 1,432,809.06	\$ 7,710.50	\$ 770,800.00	\$ 177,009.06	\$ 485,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,395,026.42	\$ 973,132.25	\$ 3,889,491.22	\$ 521,332.55	\$ 2,945,396.00	\$ 372,095.22	\$ 572,000.00

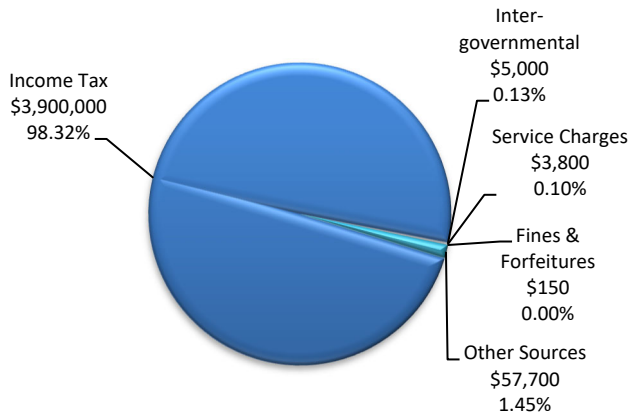


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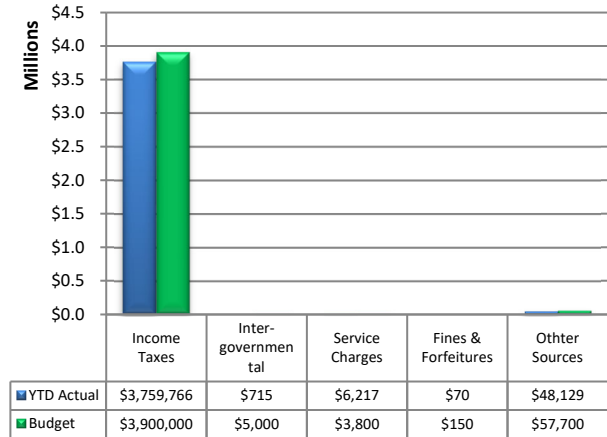
Police Fund (208)

Revenue – The fund’s primary revenue sources are income taxes and other sources, and it had a 2021 total revenue budget of \$3.97 million. On a full-year basis, the Police Fund was credited with total revenue of approximately \$3.81 million, which represents 96.17% of budget. Total FY 2021 revenue was \$345.2 thousand (9.95%) higher than that collected during the same twelve-month period in 2020. The primary reason for the increase was the result of increased income tax collections in 2021.

Police Fund Revenue Budget by Source

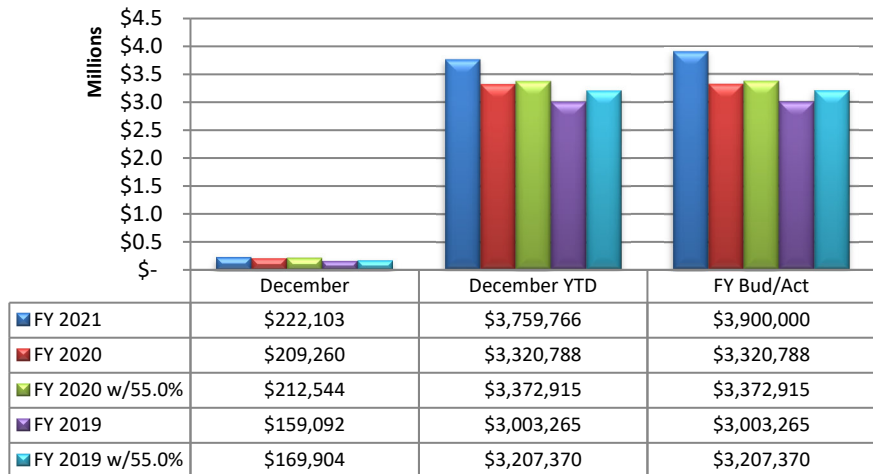


Police Fund Revenue Budget vs YTD Actual



Income tax collections in December were \$222.1 thousand and were up by \$12.8 thousand (6.14%) when compared to the same period in 2020. Full-year 2021 income tax revenues credited to the fund were approximately \$3.76 million and represent 96.40% of budget. In comparison, last year’s collections through December 2020 were \$3.32 million. This reflects an increase of \$439.0 thousand (13.22%) from 2020. The increase in the fund’s 2021 allocation rate from the 2020 53.89% composite rate to 55.0% had the effect of increasing the revenue credited to the fund by \$41.7 thousand, and the total overall higher level of collections in 2021 resulted in an increase of \$397.2 thousand. The net impact of these variances is the overall increase in fund revenue of \$439.0 thousand. The green and light blue bars in the chart at the bottom of the

Income Tax Collections - Police Fund

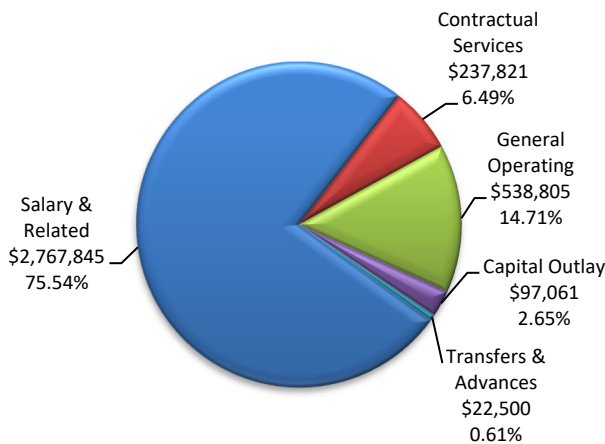


previous page reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$386.9 thousand (11.47%) more in 2021 than 2020 had the allocation rate not been changed, and collections would have been \$552.4 thousand (17.22%) higher than 2019 collections.

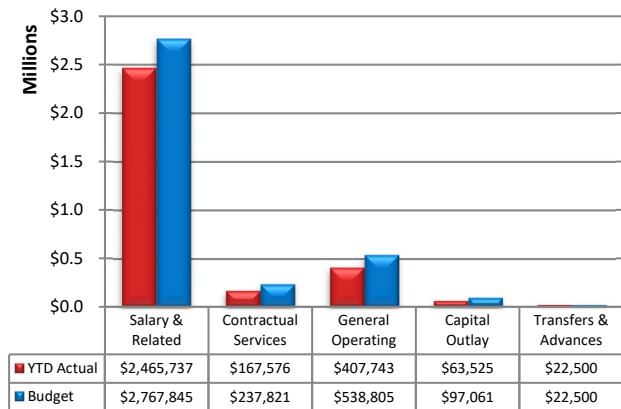
The other significant revenue category, Other Sources, is budgeted at \$57.7 thousand, and represents 1.45% of the total fund revenue budget. On a full-year basis the city received \$48.1 thousand (83.41% of budget) and is down by \$90.8 thousand (65.35%) from the same twelve-month period in 2020. The reduced 2021 revenue is the result of: (1) net decrease of \$54.8 thousand in BWC refunds in 2021; (2) net \$8.3 thousand reduction in insurance settlements from cruisers damaged in accidents; (3) RITA retainer rebate (down \$4.1 thousand); (4) Sec. 125 FSA program refund (down \$3.5 thousand); (5) reduced employee wellness program reimbursements (down \$2.9 thousand); and (6) investment income (down \$13.0 thousand, or 33.45%).

Expenditures – The Police fund had a total appropriated expenditure budget for 2021 of approximately \$3.66 million. Total spending through December 31 was approximately \$3.04 million and is equal to 82.88% of budget. Including encumbrances (e.g., purchase orders) of \$90.3 thousand in the total results in total spending equal to 85.35% of budget. Compared to the same twelve-month period in 2020 (and excluding transfers), the total is up by \$603.1 thousand (25.01%) and was primarily due to \$671.1 thousand in CARES Act funding reimbursements received in 2020 in the Salary & Related category that didn’t recur in 2021.

**Police Fund
Expense Budget by Category**



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



Salaries, wages and other employee-related costs represent the largest expense category with a 2021 budget of \$2.77 million, or 75.54% of the fund’s budget. Spending through December 31 was \$2.47 million, or 89.09% of budget. The positive budget variance (\$302.1 thousand below budget) is primarily the result of open positions and the reduced cost of health insurance/other fringe benefits; partly offset by increased rate of pay for officers. Spending in this category is up by \$679.9 thousand (38.71%) from the level in 2020 and is generally the result of the CARES Act reimbursement received in 2020.

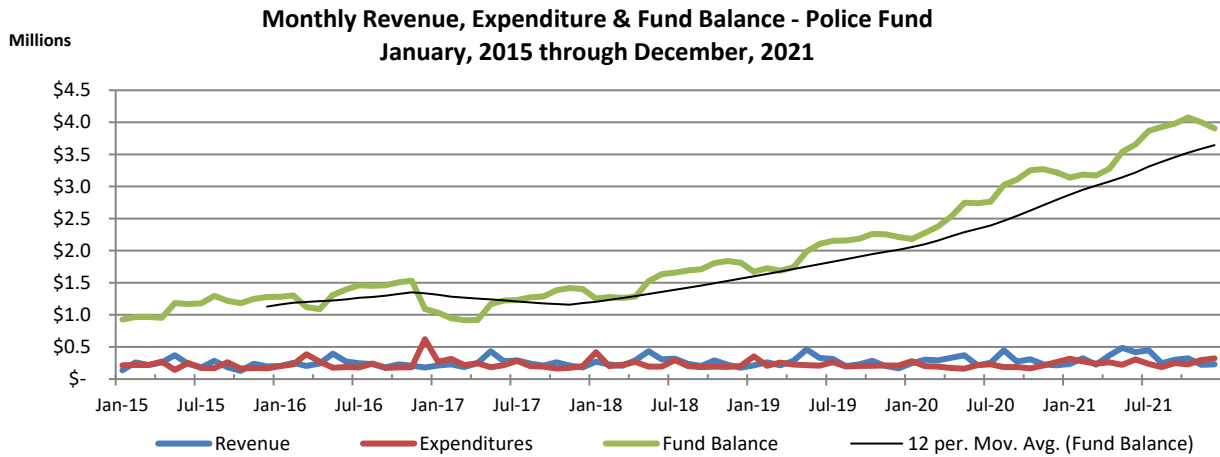
General operating expenditures is the next major expense category in the Police fund. It combined a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It had a 2021 budget of \$538.8 thousand, or 14.71% of the total fund expenditure budget. Full-year spending in this category was \$407.7 thousand, or 75.68% of budget and is up by \$33.4 thousand (9.99%) from the same twelve-month period in 2020.

Spending on capital equipment is another significant expense category in the Police fund. The 2021 budget in this category was \$97.1 thousand (2.65% of budget) and provided funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Full-year spending in this category (including encumbrances) is \$63.5 thousand (65.45% of budget) and is down by \$112.0 thousand (66.95%) from the same twelve-month period in 2020. The variance is the result of the number of

replacement cruisers purchased.

The approved 2021 budget in the Police fund included interfund transfers totaling \$22.5 thousand. The purpose of the transfer was 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.

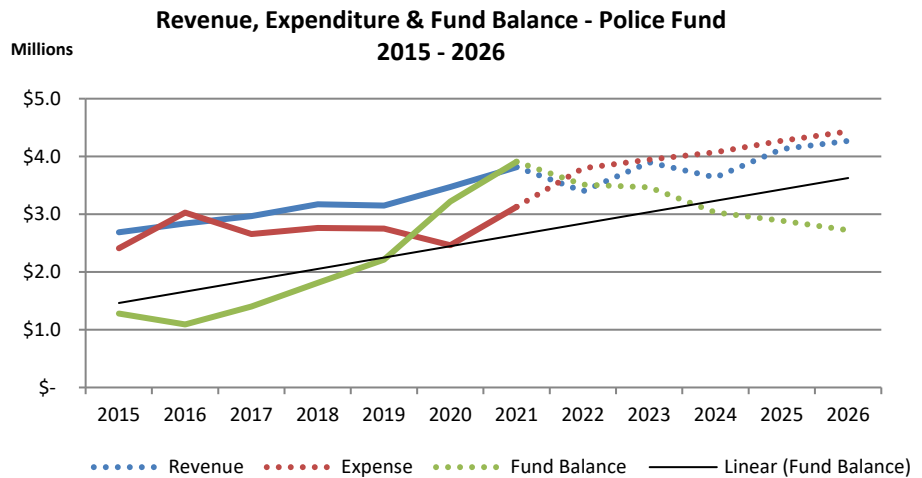
Fund Balance – The Police fund is the primary operating account for the city from which expenses associated with the operation of the city’s Police department are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to 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 (if any) 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-2018. In general, revenues and expenditures have been closely matched. The spike in December 2016 spending was the interfund transfer of \$400,000 to the Capital Facilities fund.

Current projections called for the balance to decline in starting in 2022 and continuing to do so through 2026 (see chart at right). However, the fund ended the year at a balance of \$3.91 million or \$385.2 thousand better than projected. The carryover



balance reflects a reserve ratio of 124.96%. The chart has been updated with the approved 2022 budget data through 2026. The projected carryover balance at the end of FY26 would be \$2.72 million and reflect a ratio of 61.40%.

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

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 3,219,928	\$ 3,219,928			\$ 2,213,866	\$ 2,213,866					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	3,759,766	3,900,000	140,234	96.40%	3,320,788	3,319,300	(1,488)	100.04%	438,977	13.22%
	Total Taxes	\$ 3,759,766	\$ 3,900,000	\$ 140,234	96.40%	\$ 3,320,788	\$ 3,319,300	\$ (1,488)	100.04%	\$ 438,977	13.22%
Intergovernmental	State-Shared Revenues	\$ 715	\$ 5,000	\$ 4,285	14.30%	\$ -	\$ -	\$ -	0.00%	\$ 715	100.00%
	Grants & Loans	-	-	-	0.00%	2,012	2,012	1	99.98%	(2,012)	-100.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 715	\$ 5,000	\$ 4,285	14.30%	\$ 2,012	\$ 2,012	\$ 1	99.98%	\$ (1,296)	-64.45%
Charges for Service	General Government Fees	\$ 6,217	\$ 3,800	\$ (2,417)	163.61%	\$ 3,458	\$ 3,100	\$ (358)	111.55%	\$ 2,759	79.78%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 6,217	\$ 3,800	\$ (2,417)	163.61%	\$ 3,458	\$ 3,100	\$ (358)	111.55%	\$ 2,759	79.78%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	70	150	80	46.67%	175	500	325	35.00%	(105)	-60.00%
	Total Fines, Licenses & Permits	\$ 70	\$ 150	\$ 80	46.67%	\$ 175	\$ 500	\$ 325	35.00%	\$ (105)	-60.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 25,849	\$ 25,000	\$ (849)	103.40%	\$ 38,842	\$ 37,500	\$ (1,342)	103.58%	\$ (12,992)	-33.45%
	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	22,279	32,700	10,421	68.13%	100,049	85,500	(14,549)	117.02%	(77,769)	-77.73%
	Total Other Sources	\$ 48,129	\$ 57,700	\$ 9,571	83.41%	\$ 138,890	\$ 123,000	\$ (15,890)	112.92%	\$ (90,761)	-65.35%
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	\$ 3,814,896	\$ 3,966,650	\$ 151,754	96.17%	\$ 3,469,734	\$ 3,452,662	\$ (17,072)	100.49%	\$ 345,162	9.95%
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	\$ 3,814,896	\$ 3,966,650	\$ 151,754	96.17%	\$ 3,465,323	\$ 3,447,912	\$ (17,411)	100.50%	\$ 349,574	10.09%

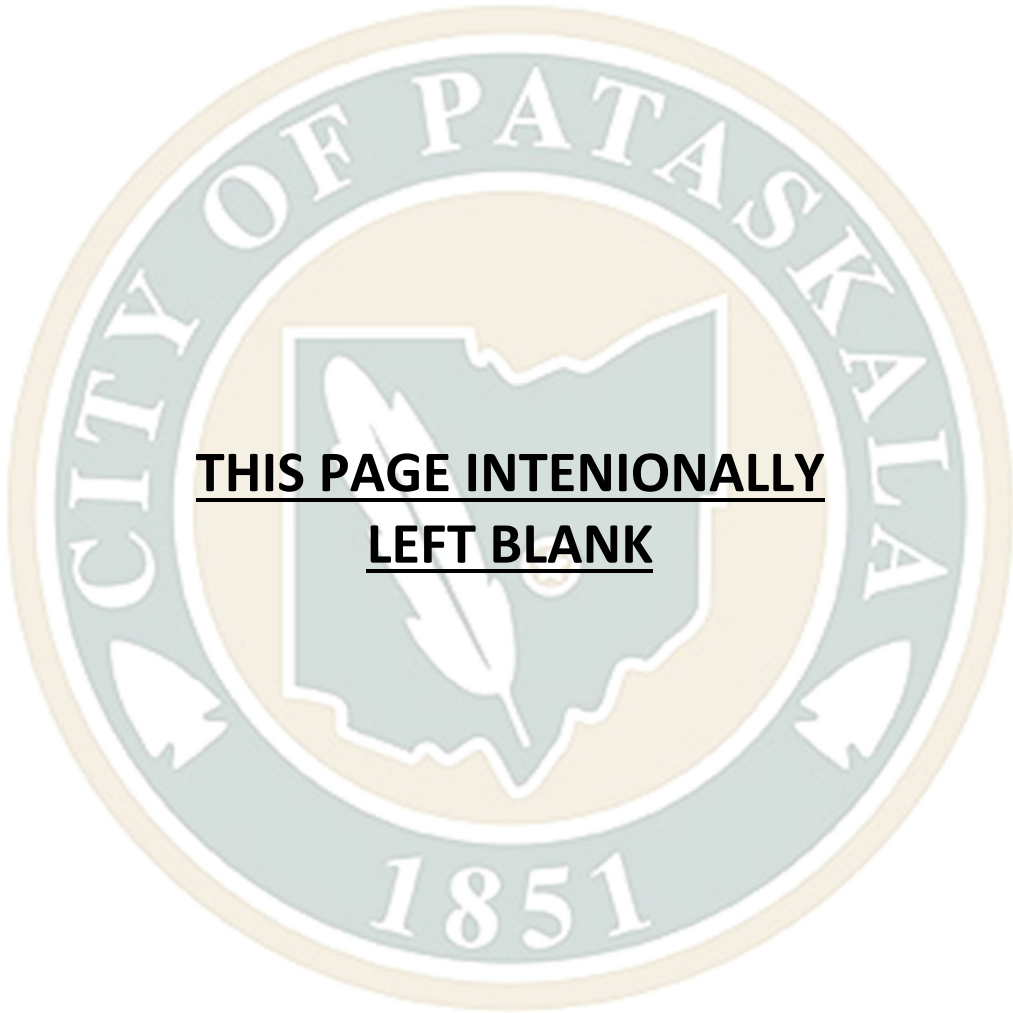
	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 2,436,358	\$ 2,767,845	\$ 331,486	11.98%	\$ 29,379	\$ 302,107	10.91%	\$ 1,756,452	\$ 679,906	38.71%	
Contractual Services	155,368	237,821	82,452	34.67%	12,208	70,244	29.54%	153,530	1,839	1.20%	
General Operating	367,291	538,805	171,515	31.83%	40,452	131,063	24.32%	333,939	33,351	9.99%	
Capital Outlay	55,276	97,061	41,785	43.05%	8,249	33,537	34.55%	167,250	(111,974)	-66.95%	
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	\$ 3,036,793	\$ 3,664,032	\$ 627,238	17.12%	\$ 90,288	\$ 536,951	14.65%	\$ 2,463,671	\$ 573,122	23.26%
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	\$ 3,014,293	\$ 3,641,532	\$ 627,238	17.22%	\$ 90,288	\$ 536,951	14.75%	\$ 2,411,171	\$ 603,122	25.01%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,998,032	\$ 3,522,547	96.14%	\$ 3,907,744			\$ 3,219,928	\$ 778,103	24.17%	

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 3,814,896.49	\$ 3,966,650.00	\$ 151,753.51	\$ 3,314,803.00	\$ 651,847.00
Taxes	\$ 3,759,765.54	\$ 3,900,000.00	\$ 140,234.46	\$ 3,205,678.00	\$ 694,322.00
Income Taxes	\$ 3,759,765.54	\$ 3,900,000.00	\$ 140,234.46	\$ 3,205,678.00	\$ 694,322.00
Intergovernmental	\$ 715.01	\$ 5,000.00	\$ 4,284.99	\$ 9,400.00	\$ (4,400.00)
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 715.01	\$ 5,000.00	\$ 4,284.99	\$ 9,400.00	\$ (4,400.00)
Charges for Service	\$ 6,217.00	\$ 3,800.00	\$ (2,417.00)	\$ 3,100.00	\$ 700.00
General Government Fees	\$ 6,217.00	\$ 3,800.00	\$ (2,417.00)	\$ 3,100.00	\$ 700.00
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 70.00	\$ 150.00	\$ 80.00	\$ 500.00	\$ (350.00)
Other Fines & Forfeitures	\$ 70.00	\$ 150.00	\$ 80.00	\$ 500.00	\$ (350.00)
Miscellaneous Revenue	\$ 48,128.94	\$ 57,700.00	\$ 9,571.06	\$ 96,125.00	\$ (38,425.00)
Investment Income	\$ 25,849.47	\$ 25,000.00	\$ (849.47)	\$ 35,625.00	\$ (10,625.00)
Other Miscellaneous Revenue	\$ 22,279.47	\$ 32,700.00	\$ 10,420.53	\$ 60,500.00	\$ (27,800.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 3,814,896.49	\$ 3,966,650.00	\$ 151,753.51	\$ 3,314,803.00	\$ 651,847.00

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 2,806,245.07	\$ 244,450.78	\$ 3,743,317.77	\$ 692,621.92	\$ 3,551,345.00	\$ 153,672.77	\$ 38,300.00
General Government	\$ 46,001.66	\$ 1,941.57	\$ 107,079.15	\$ 59,135.92	\$ 105,000.00	\$ 2,079.15	\$ -
Salary & Related	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -
Contractual Services	\$ 46,001.66	\$ 1,371.57	\$ 94,559.15	\$ 47,185.92	\$ 92,500.00	\$ 2,059.15	\$ -
General Operating	\$ -	\$ 570.00	\$ 10,020.00	\$ 9,450.00	\$ 10,000.00	\$ 20.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 42,693.50	\$ 5,798.33	\$ 55,491.83	\$ 7,000.00	\$ 52,000.00	\$ 3,491.83	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 42,693.50	\$ 5,798.33	\$ 55,491.83	\$ 7,000.00	\$ 52,000.00	\$ 3,491.83	\$ -
Finance	\$ 292,459.52	\$ 5,927.02	\$ 344,753.43	\$ 46,366.89	\$ 301,988.00	\$ 10,765.43	\$ 32,000.00
Salary & Related	\$ 84,535.95	\$ 3,890.61	\$ 101,753.43	\$ 13,326.87	\$ 94,315.00	\$ 1,438.43	\$ 6,000.00
Contractual Services	\$ 22,325.84	\$ 1,966.04	\$ 25,442.00	\$ 1,150.12	\$ 16,115.00	\$ 9,327.00	\$ -
General Operating	\$ 185,597.73	\$ 70.37	\$ 217,558.00	\$ 31,889.90	\$ 191,558.00	\$ -	\$ 26,000.00
Parks, Lands & Municipal Facilities	\$ 36,080.37	\$ 18,978.92	\$ 72,947.09	\$ 17,887.80	\$ 63,600.00	\$ 9,347.09	\$ -
Contractual Services	\$ 19,345.80	\$ 10,551.70	\$ 35,645.00	\$ 5,747.50	\$ 31,100.00	\$ 4,545.00	\$ -
General Operating	\$ 16,734.57	\$ 8,427.22	\$ 37,302.09	\$ 12,140.30	\$ 32,500.00	\$ 4,802.09	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 2,366,510.02	\$ 211,804.94	\$ 3,140,546.27	\$ 562,231.31	\$ 3,006,257.00	\$ 127,989.27	\$ 6,300.00
Salary & Related	\$ 2,161,421.14	\$ 129,703.23	\$ 2,726,839.01	\$ 435,714.64	\$ 2,654,383.00	\$ 72,456.01	\$ -
Contractual Services	\$ 19,150.19	\$ 9,876.36	\$ 33,211.55	\$ 4,185.00	\$ 31,193.00	\$ 2,018.55	\$ -
General Operating	\$ 130,662.88	\$ 63,976.55	\$ 283,434.59	\$ 88,795.16	\$ 257,681.00	\$ 19,453.59	\$ 6,300.00
Capital Outlay	\$ 55,275.81	\$ 8,248.80	\$ 97,061.12	\$ 33,536.51	\$ 63,000.00	\$ 34,061.12	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Grand Total	\$ 2,806,245.07	\$ 244,450.78	\$ 3,743,317.77	\$ 692,621.92	\$ 3,551,345.00	\$ 153,672.77	\$ 38,300.00

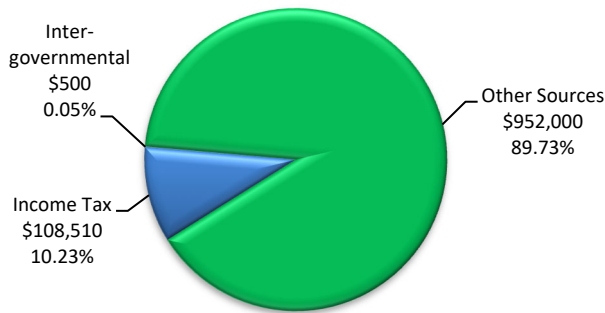


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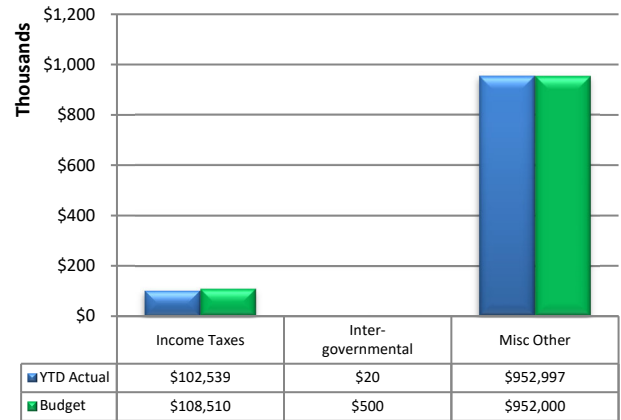
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund had a 2021 revenue budget of approximately \$1.06 million with the fund’s primary revenue sources being income taxes, intergovernmental revenues and other sources. On a full-year basis, the Capital Improvements fund was credited with total revenue of approximately \$1.06 million (99.49% of budget), which is \$666.9 thousand (171.57%) higher than that collected in 2020. The primary cause of the increase was a one-time pass-through receipt from Red Rock (development group) of \$940.0 thousand; partially offset by reduced grant/loan revenues (down \$253.2 thousand). The fund received 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



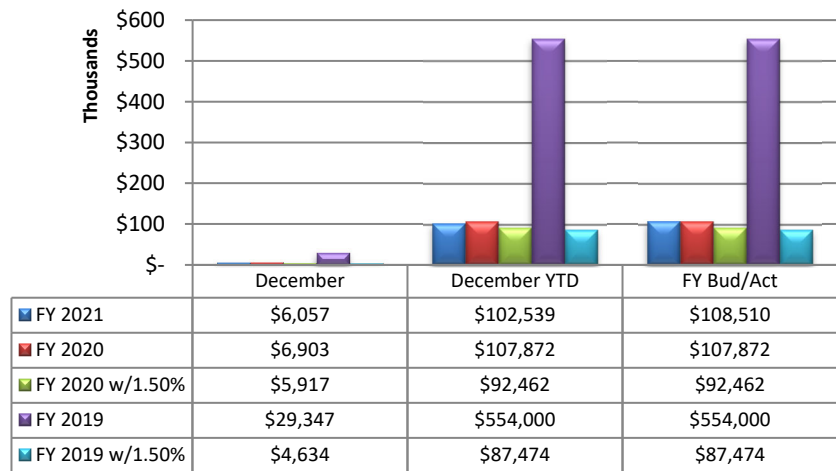
Capital Improvements Fund Revenue Budget vs YTD Actual



In 2021, Other Sources became 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 source is the result of a one-time receipt of \$940,000 from a developer which is planned to be paid (‘passed-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 December were \$6.1 thousand and represent 5.58% of the 2021 budget. Collections are down by \$0.8 thousand (12.25%) when compared to the same period in 2020.

Income Tax Collections Capital Improvements Fund

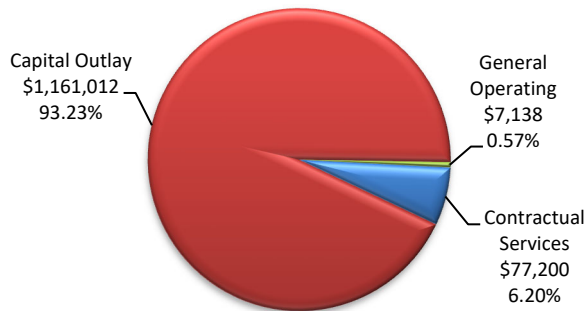


Full-year income tax revenues credited to the fund were \$102.5 thousand (94.50% of budget) and were \$5.3 thousand lower than the \$107.9 thousand collected in 2020. The decrease in the fund’s 2021

allocation rate from 1.75% to 1.50% had the effect of reducing the revenue credited to the fund by \$17.1 thousand and the total overall higher level of collections through December resulted in an increase of \$11.8 thousand. The net impact of these variances is the overall decrease in fund revenue of \$5.3 thousand. The green and light blue bars in the chart at the bottom of the previous page reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$10.1 thousand (10.90%) more in 2021 than 2020 had the allocation rate not been changed, and collections would have been \$15.1 thousand (17.22%) more than 2019 collections.

Expenditures – The Capital Improvements fund had a total appropriated expenditure budget for 2021 of approximately \$1.25 million. Total spending through December 31 was \$151.0 thousand and is equal to 12.12% of the budget. Including encumbrances (e.g., purchase orders) of \$1.01 million in the total results in total spending equal to 93.48% of budget. Compared to the same twelve-month period in 2020 (and excluding transfers), the total is down by \$165.3 thousand (52.27%) and is the result of reduced spending in the Capital Outlay and General Operating budget categories.

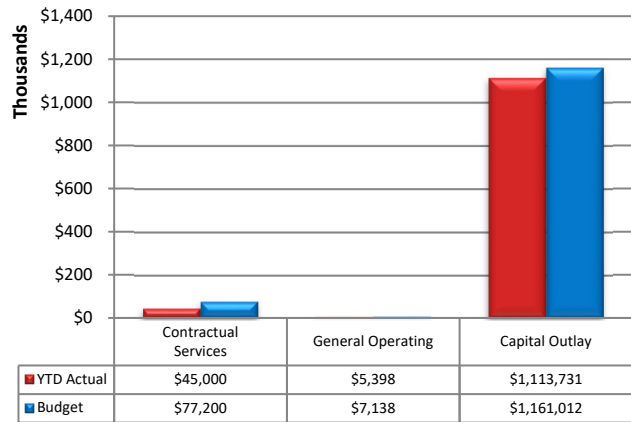
Capital Fund Budget by Category



Capital Improvements Fund Spending

Budget vs YTD Actual

(includes 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 \$1.16 million, (93.23% of budget), and provided funding for the construction of a number of infrastructure improvements. Spending through December 31 was \$145.6 thousand and represents 12.54% 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*	1,779	1,779	0
Karr Park improvements*	58,174	58,174	
Karr Park improvements (2020 project increase in 2021)	40,000	40,000	0
Town Hall improvements and repairs	60,000	14,931	45,069
Foundation Park parking lot expansion	10,000	10,000	0
Upgrade/new playground structures	40,000	37,789	2,211

Project Name	2021 Budget	Spent and/or Encumbered	Unspent or Uncommitted
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	\$1,161,012	\$1,113,731	\$47,280

Contractual services is another major expense category in the general fund. The 2021 budget in this category is \$77.2 thousand (6.20% of budget) and provides for non-employee personal services, principally engineering and construction inspection services. Spending through December 31 was \$0 but there are encumbrances of \$45.0 thousand in this category. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitored this category closely throughout the year to ensure that spending remains within the approved budget. The projects that were planned in this category for 2021 included the following:

Project Name	2021 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Broad Street/Summit Road intersection engineering	\$25,000	\$0	\$25,000
Cable Road bridge engineering	45,000	45,000	0
Miscellaneous City Hall repairs & maintenance	6,000	0	6,000
Miscellaneous park maintenance services	1,200	0	1,200
GRAND TOTAL	\$77,200	\$45,000	\$32,200

General Operating is the other remaining expense category in the Capital Improvements fund. The 2021 budget in this category is \$7.1 thousand (0.57% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through December 31 was \$5.4 thousand and represents 75.62% 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	\$7,138	\$5,398	\$1,740
GRAND TOTAL	\$7,138	\$5,398	\$1,740

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, FY 2021 ended the year with an unencumbered fund balance of \$1.34 million, which would equate to a reserve ratio equal to 153.11% of expenditures. The higher ratio at year-end 2021 was 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
DECEMBER 2021 YTD ANALYSIS - Capital Improvements Fund (301)

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)
Beginning Fund Balance	\$ 1,450,943	\$ 1,450,943			\$ 1,378,558	\$ 1,378,558				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	102,539	108,510	5,971	94.50%	107,872	107,817	(55)	100.05%	(5,333)	-4.94%
Total Taxes	\$ 102,539	\$ 108,510	\$ 5,971	94.50%	\$ 107,872	\$ 107,817	\$ (55)	100.05%	\$ (5,333)	-4.94%
Intergovernmental										
State-Shared Revenues	\$ 20	\$ 500	\$ 480	3.90%	\$ -	\$ -	\$ -	0.00%	\$ 20	100.00%
Grants & Loans	-	-	-	0.00%	253,199	198,204	(54,995)	127.75%	(253,199)	-100.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 20	\$ 500	\$ 480	3.90%	\$ 253,199	\$ 198,204	\$ (54,995)	127.75%	\$ (253,180)	-99.99%
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	\$ 12,485	\$ 12,000	\$ (485)	104.04%	\$ 23,393	\$ 22,800	\$ (593)	102.60%	\$ (10,908)	-46.63%
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	(0)	100.01%	936,287	22158.48%
Total Other Sources	\$ 952,997	\$ 952,000	\$ (997)	100.10%	\$ 27,618	\$ 27,025	\$ (593)	102.19%	\$ 925,379	3350.64%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,055,555	\$ 1,061,010	\$ 5,455	99.49%	\$ 388,689	\$ 333,046	\$ (55,643)	116.71%	\$ 666,866	171.57%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,055,555	\$ 1,061,010	\$ 5,455	99.49%	\$ 388,689	\$ 333,046	\$ (55,643)	116.71%	\$ 666,866	171.57%

	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	-	77,200	77,200	-100.00%	45,000	32,200	41.71%	-	-	0.00%
General Operating	5,398	7,138	1,740	24.38%	-	1,740	24.38%	15,167	(9,770)	-64.41%
Capital Outlay	145,573	1,161,012	1,015,438	87.46%	968,158	47,280	4.07%	301,137	(155,563)	-51.66%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 150,971	\$ 1,245,350	\$ 1,094,379	87.88%	\$ 1,013,158	\$ 81,220	6.52%	\$ 316,304	\$ (165,333)	-52.27%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 150,971	\$ 1,245,350	\$ 1,094,379	87.88%	\$ 1,013,158	\$ 81,220	6.52%	\$ 316,304	\$ (165,333)	-52.27%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 2,355,527	\$ 1,266,603	101.71%	\$ 1,342,369			\$ 1,450,943	\$ 904,584	62.34%

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

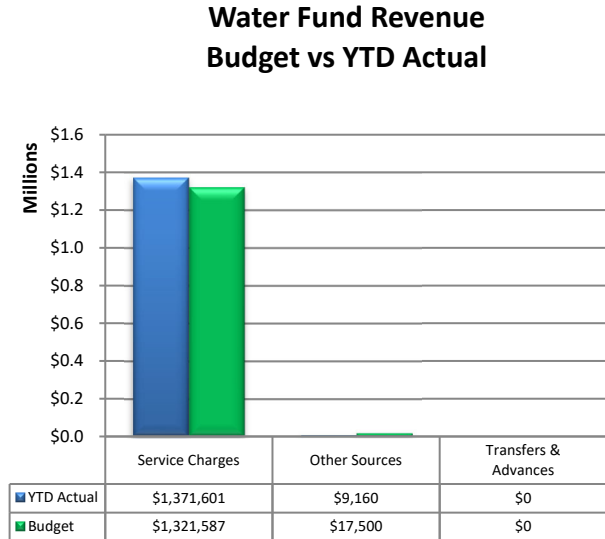
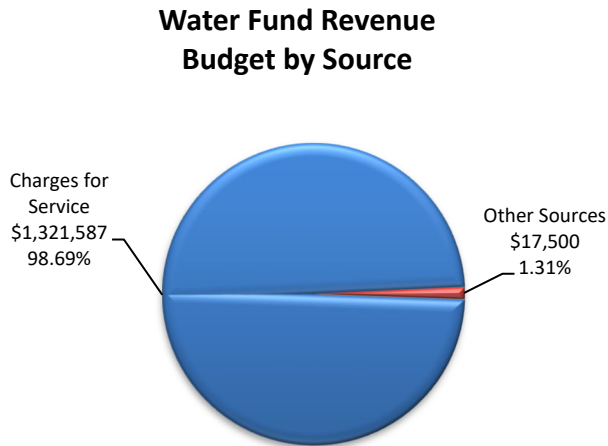
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 1,055,555.26	\$ 1,061,010.00	\$ 5,454.74	\$ 102,138.00	\$ 958,872.00
Taxes	\$ 102,539.05	\$ 108,510.00	\$ 5,970.95	\$ 87,388.00	\$ 21,122.00
Income Taxes	\$ 102,539.05	\$ 108,510.00	\$ 5,970.95	\$ 87,388.00	\$ 21,122.00
Intergovernmental	\$ 19.51	\$ 500.00	\$ 480.49	\$ 500.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 19.51	\$ 500.00	\$ 480.49	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 952,996.70	\$ 952,000.00	\$ (996.70)	\$ 14,250.00	\$ 937,750.00
Investment Income	\$ 12,484.64	\$ 12,000.00	\$ (484.64)	\$ 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	\$ 1,055,555.26	\$ 1,061,010.00	\$ 5,454.74	\$ 102,138.00	\$ 958,872.00

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

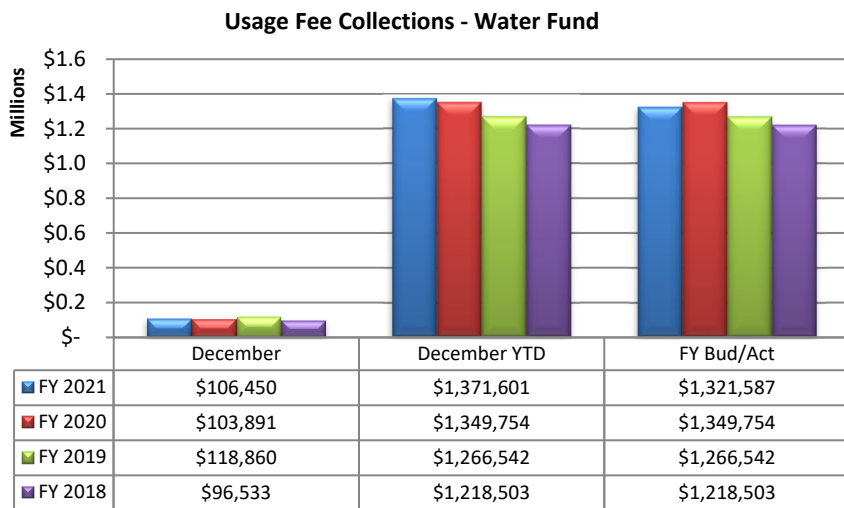
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 143,969.23	\$ 1,024,403.80	\$ 1,249,959.35	\$ 81,586.32	\$ 232,338.00	\$ 65,621.35	\$ 952,000.00
General Government	\$ -	\$ 45,000.00	\$ 70,000.00	\$ 25,000.00	\$ 70,000.00	\$ -	\$ -
Contractual Services	\$ -	\$ 45,000.00	\$ 70,000.00	\$ 25,000.00	\$ 70,000.00	\$ -	\$ -
Finance	\$ 5,031.38	\$ -	\$ 7,138.00	\$ 2,106.62	\$ 5,138.00	\$ -	\$ 2,000.00
General Operating	\$ 5,031.38	\$ -	\$ 7,138.00	\$ 2,106.62	\$ 5,138.00	\$ -	\$ 2,000.00
Parks, Lands & Municipal Facilities	\$ 138,937.85	\$ 39,403.80	\$ 232,821.35	\$ 54,479.70	\$ 157,200.00	\$ 65,621.35	\$ 10,000.00
Contractual Services	\$ -	\$ -	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	\$ -	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 138,937.85	\$ 39,403.80	\$ 225,621.35	\$ 47,279.70	\$ 150,000.00	\$ 65,621.35	\$ 10,000.00
Public Service	\$ -	\$ 940,000.00	\$ 940,000.00	\$ -	\$ -	\$ -	\$ 940,000.00
Capital Outlay	\$ -	\$ 940,000.00	\$ 940,000.00	\$ -	\$ -	\$ -	\$ 940,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 143,969.23	\$ 1,024,403.80	\$ 1,249,959.35	\$ 81,586.32	\$ 232,338.00	\$ 65,621.35	\$ 952,000.00

Water Operations Fund (601)

Revenue – The Water Operations fund’s primary revenue sources are charges for service and other sources, and it had a 2021 revenue budget of approximately \$1.34 million. On full-year basis, the fund was credited with total revenue of approximately \$1.38 million, which represents 103.11% of budget. The total revenue amount is down by \$8.6 thousand (0.62%) when compared against the same twelve-month period in 2020.



Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Service charge collections in December were \$106.5 thousand and represent 8.05% of the 2021 budget. Collections for the month were up by \$2.6 thousand (2.46%) when compared to the same



period in 2020. Year to-date revenues credited to the fund are \$1.37 million, or 103.78% of budget. The 2021 full-year collections amount represents an increase of \$21.8 thousand (1.62%) in 2021 over the 2020 collections.

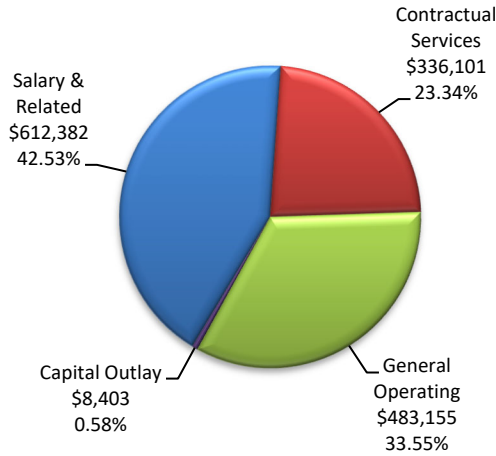
The other category, Other Sources has a 2020 budget of \$17.5 thousand. These revenues vary widely in nature and are relatively insignificant to the total. To date, the city

has received \$9.2 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

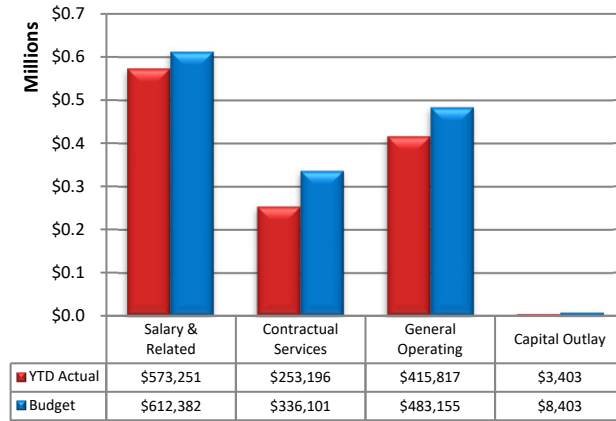
Expenditures – The Water Operations fund had a total appropriated expenditure budget for 2021 of about \$1.44 million. Total spending through December 31 was approximately \$1.13 million, or 78.60% of budget. Including encumbrances (e.g., purchase orders) of \$113.8 thousand in the total resulted in total committed spending equal to 86.50% of budget. Compared to the same twelve-month period in 2020 (and

excluding any transfers), the total is down by \$41.3 thousand (3.52%) and is due primarily to reduced spending in the Capital Outlay and General Operating categories.

Water Fund Expense Budget by Category



Water Fund Spending Budget vs YTD Actual (includes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2021 budget of \$612.4 thousand, or 42.53% of the fund’s budget. Spending through December 31 (including encumbrances) was \$573.3 thousand and is equal to 93.61% of budget. The positive budget variance (\$39.1 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 \$6.6 thousand (1.18%) 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), partially offset by a 27th pay in 2020 that didn’t recur in 2021.

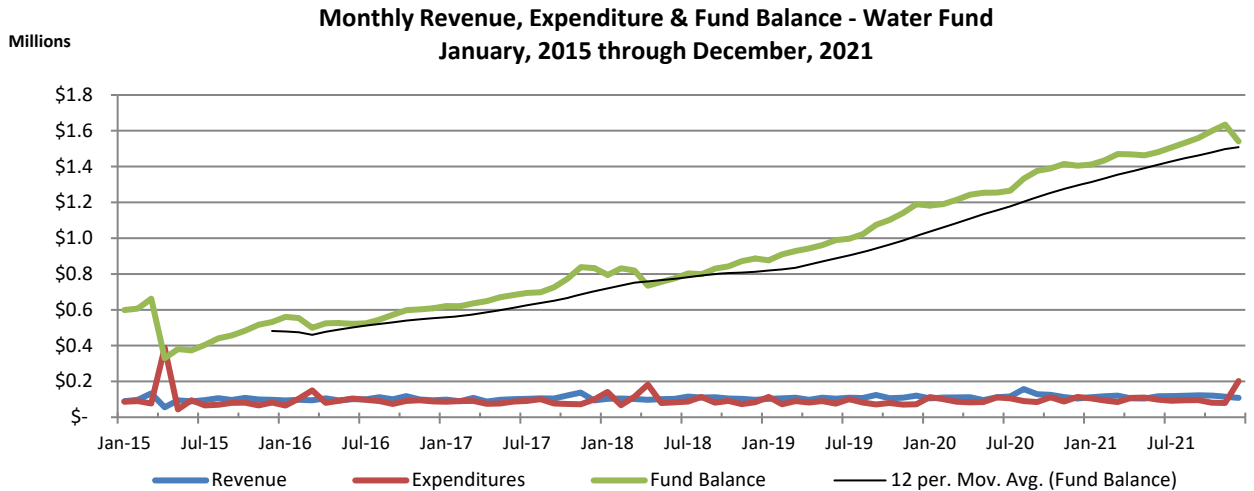
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It had a 2021 budget of \$483.2 thousand, or 33.55% of the fund budget. Spending through December 31 was \$350.8 thousand, or 72.60% of budget. Including encumbrances of \$65.1 thousand in the calculation results in a total spending commitment of \$415.8 thousand, or 86.06% of budget. Spending in this category was down by \$27.4 thousand (7.24%) when compared to the same twelve-month period in 2020. The positive variance in this category is the result of increased spending on supplies and materials.

The approved 2021 budget in the Water Operations fund did 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?).

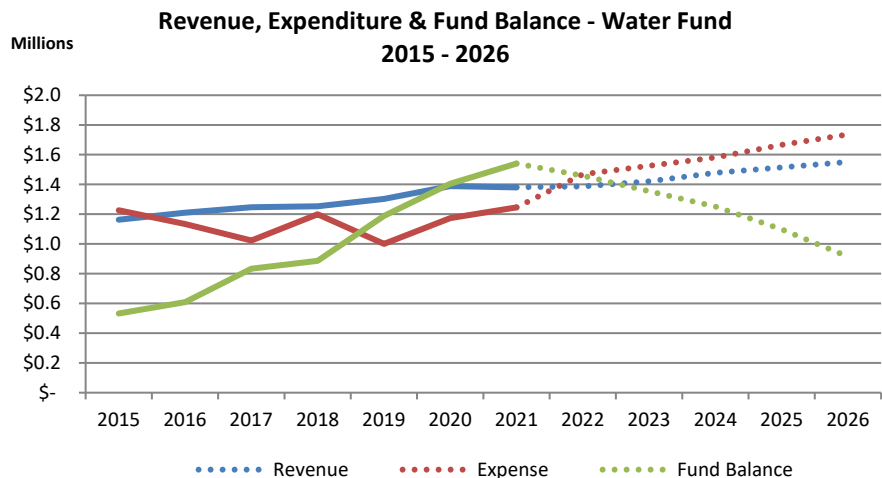
The chart below plots revenue, expenditures and fund balance since January 2015. The solid color lines represent actual numbers, and the dotted lines (if any) represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide 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 was \$234.7 thousand (23.32%) higher than year-end 2019 and was equal to 92.81% of FY 2020 spending. In contrast, FY 2021 ended the year with an unencumbered fund balance of \$1.54 million, which would equate to a reserve ratio equal to 123.67% 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 \$1.63 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. With the exception of those anomalies, revenues have generally been in excess of expenditures. It is these transfers that have caused the trend line to be negatively sloped.

During 2020, the year-end unencumbered fund balance in the fund increased to approximately \$1.24 million, and it increased to \$1.54 million at year-end 2021. From 2022 through 2026, however, the fund balance is expected to decline to \$913.7 thousand at the end of FY 2026 (see chart at right). This chart has been updated with the approved 2022 budget data through 2026.



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

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 1,405,424	\$ 1,405,424			\$ 1,189,334	\$ 1,189,334					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	1,371,601	1,321,587	(50,014)	103.78%	1,349,754	1,287,219	(62,535)	104.86%	21,848	1.62%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 1,371,601	\$ 1,321,587	\$ (50,014)	103.78%	\$ 1,349,754	\$ 1,287,219	\$ (62,535)	104.86%	\$ 21,848	1.62%
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	\$ 7,577	\$ 7,500	\$ (77)	101.03%	\$ 14,648	\$ 10,800	\$ (3,848)	135.63%	\$ (7,071)	-48.27%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	1,583	10,000	8,417	15.83%	19,972	25,000	5,028	79.89%	(18,389)	-92.07%
	Total Other Sources	\$ 9,160	\$ 17,500	\$ 8,340	52.35%	\$ 34,621	\$ 35,800	\$ 1,179	96.71%	\$ (25,460)	-73.54%
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	\$ 1,380,762	\$ 1,339,087	\$ (41,675)	103.11%	\$ 1,389,337	\$ 1,328,144	\$ (61,193)	104.61%	\$ (8,575)	-0.62%
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	\$ 1,380,762	\$ 1,339,087	\$ (41,675)	103.11%	\$ 1,384,374	\$ 1,323,019	\$ (61,355)	104.64%	\$ (3,613)	-0.26%

	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	\$ 567,737	\$ 612,382	\$ 44,645	7.29%	\$ 5,514	\$ 39,131	6.39%	\$ 561,126	\$ 6,610	1.18%	
Contractual Services	210,000	336,101	126,101	37.52%	43,196	82,905	24.67%	202,078	7,922	3.92%	
General Operating	350,766	483,155	132,389	27.40%	65,051	67,338	13.94%	378,126	(27,359)	-7.24%	
Capital Outlay	3,403	8,403	5,000	59.51%	-	5,000	59.51%	31,917	(28,515)	-89.34%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
	Grand Total Expenditures	\$ 1,131,906	\$ 1,440,041	\$ 308,135	21.40%	\$ 113,761	\$ 194,374	13.50%	\$ 1,173,247	\$ (41,341)	-3.52%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 1,131,906	\$ 1,440,041	\$ 308,135	21.40%	\$ 113,761	\$ 194,374	13.50%	\$ 1,173,247	\$ (41,341)	-3.52%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,654,280	\$ 1,304,470		\$ 1,540,519			\$ 1,405,424	\$ 248,856	17.71%	
			90.59%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 1,380,761.74	\$ 1,339,087.00	\$ (41,674.74)	\$ 1,337,497.00	\$ 1,590.00
Charges for Service	\$ 1,371,601.26	\$ 1,321,587.00	\$ (50,014.26)	\$ 1,316,587.00	\$ 5,000.00
Utility	\$ 1,371,601.26	\$ 1,321,587.00	\$ (50,014.26)	\$ 1,316,587.00	\$ 5,000.00
Miscellaneous Revenue	\$ 9,160.48	\$ 17,500.00	\$ 8,339.52	\$ 20,910.00	\$ (3,410.00)
Investment Income	\$ 7,577.35	\$ 7,500.00	\$ (77.35)	\$ 10,910.00	\$ (3,410.00)
Other Miscellaneous Revenue	\$ 1,583.13	\$ 10,000.00	\$ 8,416.87	\$ 10,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,380,761.74	\$ 1,339,087.00	\$ (41,674.74)	\$ 1,337,497.00	\$ 1,590.00

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 1,043,697.36	\$ 238,470.59	\$ 1,478,331.65	\$ 196,163.70	\$ 1,373,174.00	\$ 100,357.65	\$ 4,800.00
General Government	\$ 111,232.65	\$ 14,877.96	\$ 182,347.83	\$ 56,237.22	\$ 178,118.00	\$ 4,229.83	\$ -
Salary & Related	\$ 66,261.82	\$ 4,001.85	\$ 79,512.10	\$ 9,248.43	\$ 76,618.00	\$ 2,894.10	\$ -
Contractual Services	\$ 44,970.83	\$ 10,306.11	\$ 90,315.73	\$ 35,038.79	\$ 89,000.00	\$ 1,315.73	\$ -
General Operating	\$ -	\$ 570.00	\$ 12,520.00	\$ 11,950.00	\$ 12,500.00	\$ 20.00	\$ -
Court & Legal	\$ 27,743.75	\$ 8,030.75	\$ 45,774.50	\$ 10,000.00	\$ 42,500.00	\$ 3,274.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 27,743.75	\$ 8,030.75	\$ 45,774.50	\$ 10,000.00	\$ 42,500.00	\$ 3,274.50	\$ -
Finance	\$ 85,745.45	\$ 5,754.58	\$ 111,980.54	\$ 20,480.51	\$ 100,274.00	\$ 6,906.54	\$ 4,800.00
Salary & Related	\$ 67,737.76	\$ 3,026.38	\$ 81,945.78	\$ 11,181.64	\$ 76,058.00	\$ 1,087.78	\$ 4,800.00
Contractual Services	\$ 15,849.18	\$ 2,657.80	\$ 27,094.76	\$ 8,587.78	\$ 21,276.00	\$ 5,818.76	\$ -
General Operating	\$ 2,158.51	\$ 70.40	\$ 2,940.00	\$ 711.09	\$ 2,940.00	\$ -	\$ -
Water Utility	\$ 818,975.51	\$ 209,807.30	\$ 1,138,228.78	\$ 109,445.97	\$ 1,052,282.00	\$ 85,946.78	\$ -
Salary & Related	\$ 391,020.50	\$ 46,643.12	\$ 485,136.83	\$ 47,473.21	\$ 453,214.00	\$ 31,922.83	\$ -
Contractual Services	\$ 112,451.63	\$ 55,200.62	\$ 176,892.80	\$ 9,240.55	\$ 137,197.00	\$ 39,695.80	\$ -
General Operating	\$ 312,100.88	\$ 107,963.56	\$ 467,796.65	\$ 47,732.21	\$ 456,871.00	\$ 10,925.65	\$ -
Capital Outlay	\$ 3,402.50	\$ -	\$ 8,402.50	\$ 5,000.00	\$ 5,000.00	\$ 3,402.50	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,043,697.36	\$ 238,470.59	\$ 1,478,331.65	\$ 196,163.70	\$ 1,373,174.00	\$ 100,357.65	\$ 4,800.00

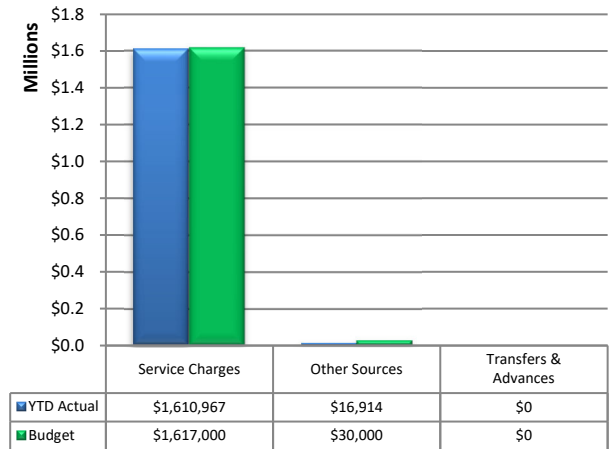
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund had a 2021 revenue budget of approximately \$1.65 million. On a full-year basis, the fund was credited with total revenue of approximately \$1.63 million, which represents 98.84% of budget and is up by \$29.2 thousand (1.83%) from the same twelve-month period in 2020.

Sewer Fund Revenue Budget by Source



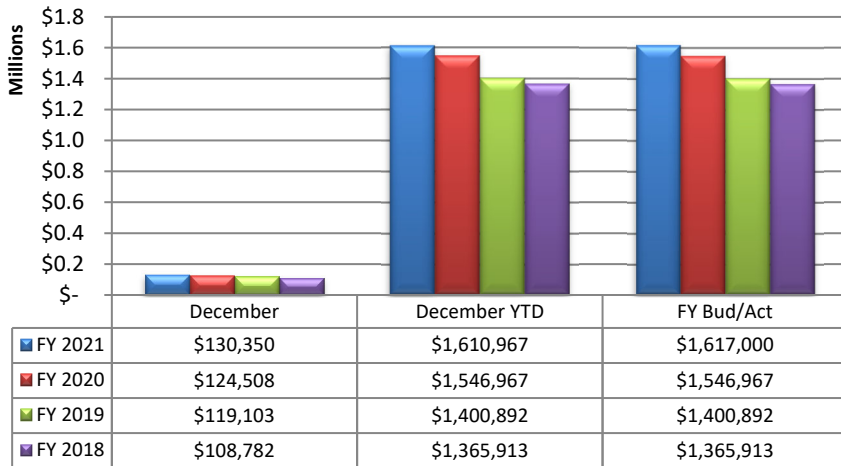
Sewer Fund Revenue Budget vs YTD Actual



Charges for service represent the primary revenue category in this fund and had a 2021 budget of approximately \$1.62 million (98.18% of budget). Service charge collections in December were \$130.4 thousand and represent 8.06% of the 2021 budget. Collections for the month are up by \$5.8 thousand (4.69%) when compared to the same month in 2020. Full-year to-date revenues credited to the fund are

about \$1.61 million, or 99.63% of budget. In comparison, collections for the same twelve-month period in 2020 were \$1.55 million, an increase of \$64.0 thousand (4.14%) in 2021 over 2020 collections.

Usage Fee Collections - Sewer Fund



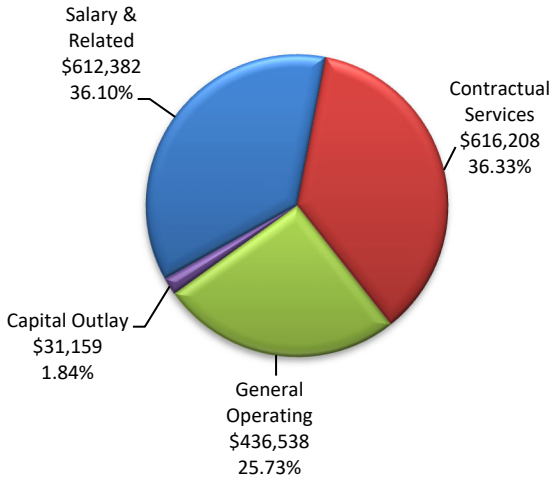
The other revenue category, Other Sources, has a 2021 budget of \$30.0 thousand. These revenues can vary widely and are not material to the total. In 2021, the city received \$16.9 thousand,

which is \$29.8 thousand (63.80%) lower than FY 2020. The revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

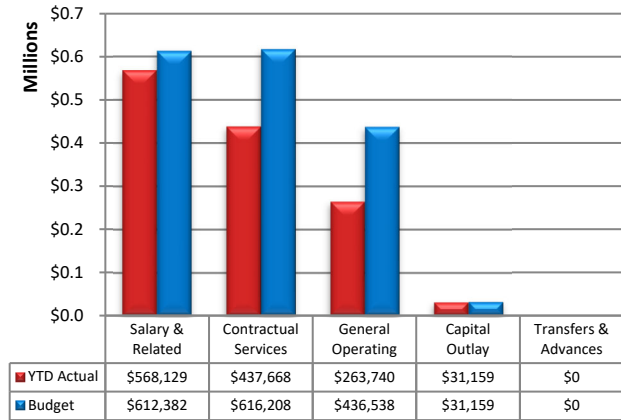
Expenditures – The Sewer Operations fund had a total appropriated expenditure budget for 2021 of approximately \$1.70 million. Total spending through December 31 was approximately \$1.16 million, or

68.15% of budget. Including encumbrances (e.g., purchase orders) of \$144.7 thousand in the total (and excluding transfers) results in total committed spending equal to 76.68% of budget. Compared to the same twelve-month period in 2020 (and including transfers), the total is down by \$22.3 thousand (1.89%) and is due primarily to decreased spending in the Transfers & Advances and General Operating budget categories; partially offset by increased spending in Salary & Related, Contractual Services, and Capital Outlay.

Sewer Fund Expense Budget by Category



Sewer Fund Spending Budget vs YTD Actual
(includes encumbrances)



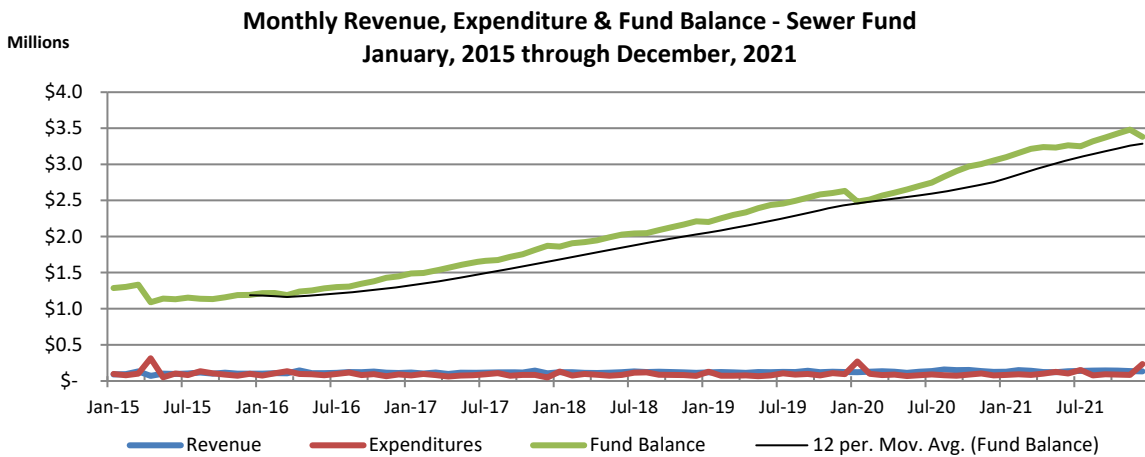
For 2021, the largest expense budget category for the Sewer fund is contractual services. The 2021 budget in this category was \$616.2 thousand (36.33% of budget) and provides for non-employee personal services. Spending through December 31 was \$376.0 thousand (61.02% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 71.03% of the budget has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We regularly monitored this category closely during 2021 to ensure that spending remained within the approved budget and will continue to do so in 2022.

Salaries, wages and other employee-related costs with a budget of \$612.4 thousand, or 36.10% of the total fund budget is the next major expense category in the Sewer fund. Spending through December 31 was \$562.1 thousand, or 91.79% of budget. The positive budget variance (\$50.3 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 \$58.5 thousand (11.61%) from the level in 2020.

General operating expenditures represent another major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It had a 2021 budget of \$436.5 thousand, or 25.73% of the fund budget. Spending through December 31 was \$186.7 thousand, or 42.76% of budget. Including encumbrances (e.g., purchase orders) of \$77.1 thousand in the total results in a spending ratio of 60.42% of budget. Compared to the same twelve-month period in 2020, spending in this category is down by \$34.2 thousand, or 15.47%. The decrease in spending in this category is the result of reduced spending on equipment purchases/maintenance (down \$31.2 thousand), reduced spending on supplies/materials/other miscellaneous (down \$8.2 thousand); partially offset by increased utilities consumption (up \$5.3 thousand).

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.

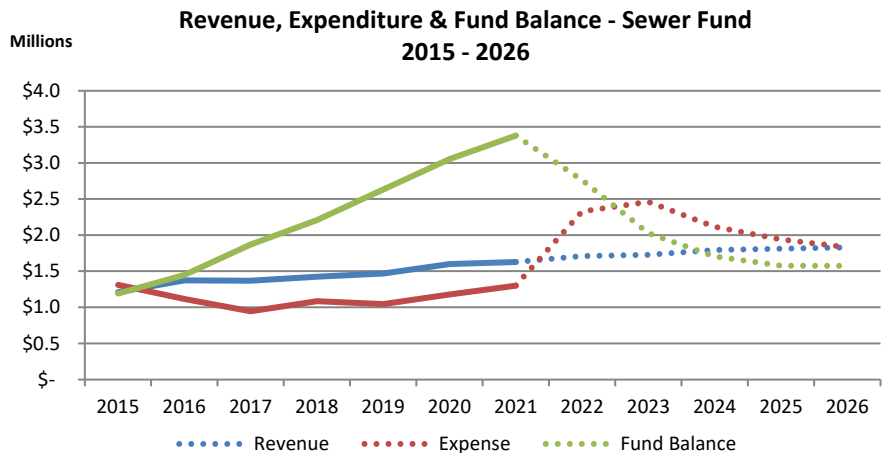
Fund Balance – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city’s wastewater treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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, FY 2021 ended the year with an unencumbered fund balance of \$3.38 million, which equates to a reserve ratio equal to 259.82% of expenditures.

As you can see from the chart at right, the balance in the Sewer Operations fund has been increasing consistently from 2015 through 2021. 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 2026 with a fund balance of \$1.57 million. This chart has been updated with the approved 2022 budget data through 2026.

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

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 3,052,280	\$ 3,052,280			\$ 2,631,913	\$ 2,631,913					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	1,610,967	1,617,000	6,033	99.63%	1,546,967	1,408,063	(138,904)	109.86%	64,000	4.14%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 1,610,967	\$ 1,617,000	\$ 6,033	99.63%	\$ 1,546,967	\$ 1,408,063	\$ (138,904)	109.86%	\$ 64,000	4.14%
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	\$ 16,501	\$ 17,500	\$ 999	94.29%	\$ 31,221	\$ 32,500	\$ 1,279	96.06%	\$ (14,720)	-47.15%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	413	12,500	12,087	3.31%	15,508	15,000	(508)	103.38%	(15,095)	-97.34%
	Total Other Sources	\$ 16,914	\$ 30,000	\$ 13,086	56.38%	\$ 46,728	\$ 47,500	\$ 772	98.38%	\$ (29,814)	-63.80%
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	\$ 1,627,881	\$ 1,647,000	\$ 19,119	98.84%	\$ 1,598,658	\$ 1,460,688	\$ (137,970)	109.45%	\$ 29,224	1.83%
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	\$ 1,627,881	\$ 1,647,000	\$ 19,119	98.84%	\$ 1,593,695	\$ 1,455,563	\$ (138,132)	109.49%	\$ 34,186	2.15%

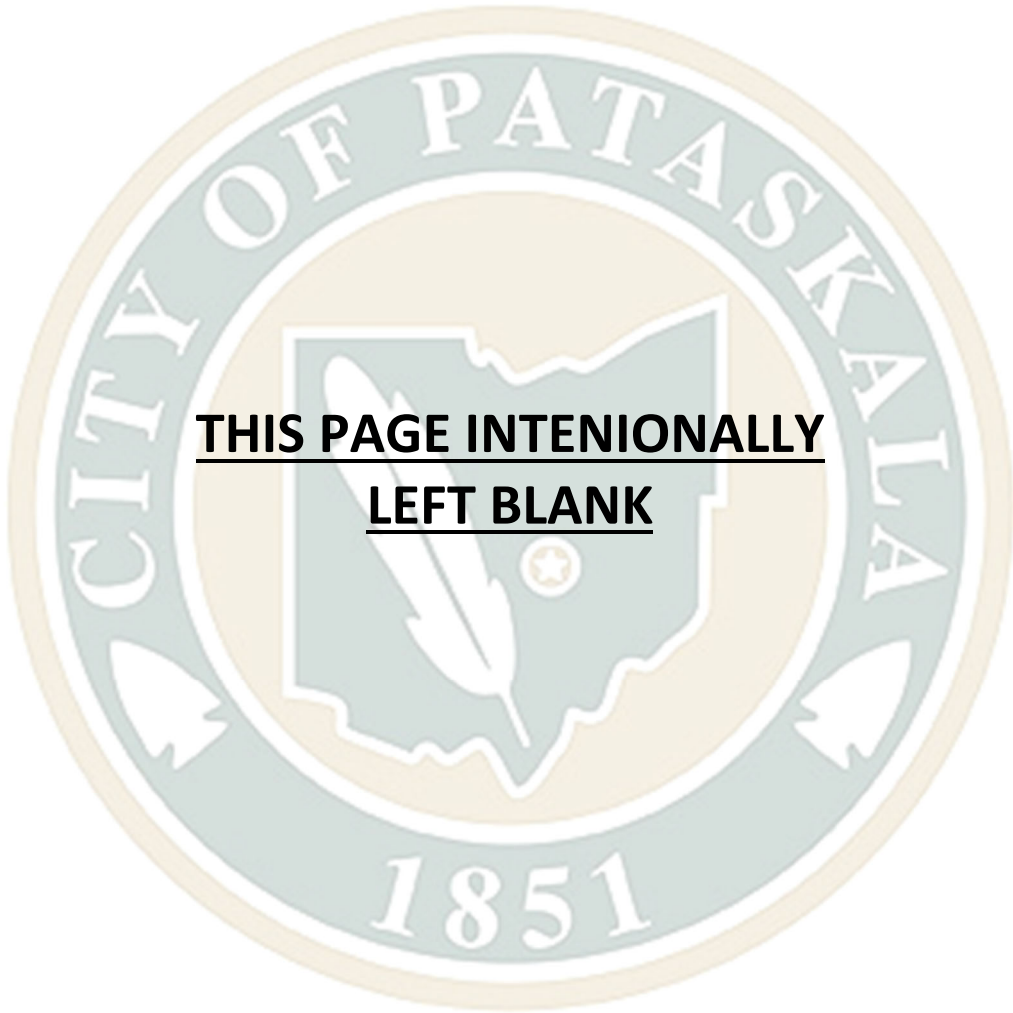
	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 562,125	\$ 612,382	\$ 50,257	8.21%	\$ 6,004	\$ 44,253	7.23%	\$ 503,667	\$ 58,458	11.61%
	Contractual Services	376,034	616,208	240,175	38.98%	61,634	178,541	28.97%	276,503	99,530	36.00%
	General Operating	186,678	436,538	249,860	57.24%	77,062	172,798	39.58%	220,842	(34,164)	-15.47%
	Capital Outlay	31,159	31,159	-	0.00%	-	-	0.00%	2,278	28,881	1268.03%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	175,000	(175,000)	-100.00%
	Grand Total Expenditures	\$ 1,155,996	\$ 1,696,287	\$ 540,291	31.85%	\$ 144,700	\$ 395,591	23.32%	\$ 1,178,290	\$ (22,294)	-1.89%
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	\$ 1,155,996	\$ 1,696,287	\$ 540,291	31.85%	\$ 144,700	\$ 395,591	23.32%	\$ 1,003,290	\$ 152,706	15.22%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,524,165	\$ 3,002,993			\$ 3,379,466			\$ 3,052,280	\$ 471,885	15.46%
			177.03%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 1,627,881.13	\$ 1,647,000.00	\$ 19,118.87	\$ 1,465,764.00	\$ 181,236.00
Charges for Service	\$ 1,610,967.10	\$ 1,617,000.00	\$ 6,032.90	\$ 1,424,014.00	\$ 192,986.00
Utility	\$ 1,610,967.10	\$ 1,617,000.00	\$ 6,032.90	\$ 1,424,014.00	\$ 192,986.00
Miscellaneous Revenue	\$ 16,914.03	\$ 30,000.00	\$ 13,085.97	\$ 41,750.00	\$ (11,750.00)
Investment Income	\$ 16,500.90	\$ 17,500.00	\$ 999.10	\$ 29,250.00	\$ (11,750.00)
Other Miscellaneous Revenue	\$ 413.13	\$ 12,500.00	\$ 12,086.87	\$ 12,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,627,881.13	\$ 1,647,000.00	\$ 19,118.87	\$ 1,465,764.00	\$ 181,236.00

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 1,068,603.85	\$ 266,522.88	\$ 1,717,047.75	\$ 381,921.02	\$ 1,496,348.00	\$ 215,899.75	\$ 4,800.00
General Government	\$ 107,527.80	\$ 12,898.25	\$ 197,449.86	\$ 77,023.81	\$ 194,118.00	\$ 3,331.86	\$ -
Salary & Related	\$ 65,984.78	\$ 3,301.79	\$ 78,812.04	\$ 9,525.47	\$ 76,618.00	\$ 2,194.04	\$ -
Contractual Services	\$ 41,543.02	\$ 9,026.46	\$ 106,117.82	\$ 55,548.34	\$ 105,000.00	\$ 1,117.82	\$ -
General Operating	\$ -	\$ 570.00	\$ 12,520.00	\$ 11,950.00	\$ 12,500.00	\$ 20.00	\$ -
Court & Legal	\$ 27,743.75	\$ 8,030.75	\$ 50,774.50	\$ 15,000.00	\$ 47,500.00	\$ 3,274.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 27,743.75	\$ 8,030.75	\$ 50,774.50	\$ 15,000.00	\$ 47,500.00	\$ 3,274.50	\$ -
Finance	\$ 86,722.08	\$ 5,785.67	\$ 112,011.58	\$ 19,503.83	\$ 100,274.00	\$ 6,937.58	\$ 4,800.00
Salary & Related	\$ 67,737.90	\$ 3,057.42	\$ 81,976.82	\$ 11,181.50	\$ 76,058.00	\$ 1,118.82	\$ 4,800.00
Contractual Services	\$ 17,554.57	\$ 2,657.81	\$ 27,094.76	\$ 6,882.38	\$ 21,276.00	\$ 5,818.76	\$ -
General Operating	\$ 1,429.61	\$ 70.44	\$ 2,940.00	\$ 1,439.95	\$ 2,940.00	\$ -	\$ -
Sewer Utility	\$ 846,610.22	\$ 239,808.21	\$ 1,356,811.81	\$ 270,393.38	\$ 1,154,456.00	\$ 202,355.81	\$ -
Salary & Related	\$ 385,574.09	\$ 31,459.07	\$ 469,943.51	\$ 52,910.35	\$ 453,214.00	\$ 16,729.51	\$ -
Contractual Services	\$ 261,986.80	\$ 104,231.08	\$ 434,525.01	\$ 68,307.13	\$ 328,850.00	\$ 105,675.01	\$ -
General Operating	\$ 167,890.83	\$ 104,118.06	\$ 421,184.79	\$ 149,175.90	\$ 372,392.00	\$ 48,792.79	\$ -
Capital Outlay	\$ 31,158.50	\$ -	\$ 31,158.50	\$ -	\$ -	\$ 31,158.50	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,068,603.85	\$ 266,522.88	\$ 1,717,047.75	\$ 381,921.02	\$ 1,496,348.00	\$ 215,899.75	\$ 4,800.00



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

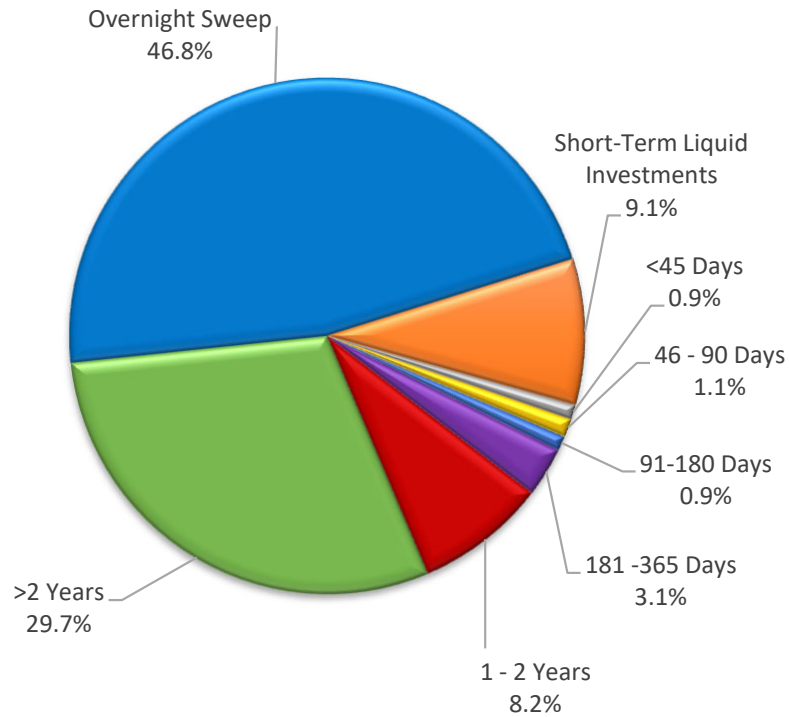
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
Certificates of Deposit				
Bank CD	\$ 9,936,655.85	\$ 9,984,465.08	\$ (47,809.23)	1.062%
Non-Bank CD	1,308,483.72	1,286,075.74	22,407.98	2.012%
Total Certificates of Deposit	\$ 11,245,139.57	\$ 11,270,540.82	\$ (25,401.25)	1.170%
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	489,026.30	494,044.50	(5,018.20)	0.000%
FFCB	-	-	-	0.000%
Total GSE	\$ 489,026.30	\$ 494,044.50	\$ (5,018.20)	0.000%
Other Investments:				
Park National Bank Sweep	\$ 12,600,708.74	\$ 12,600,708.74	\$ -	0.002%
STAR Ohio	2,438,303.31	2,438,303.31	-	0.090%
Raymond James Money Market	21,576.18	21,576.18	-	0.010%
Total Other	\$ 15,060,588.23	\$ 15,060,588.23	\$ -	0.016%
Total Investment Portfolio	\$ 26,794,754.10	\$ 26,825,173.55	\$ (30,419.45)	0.501%

Investments by Institution:

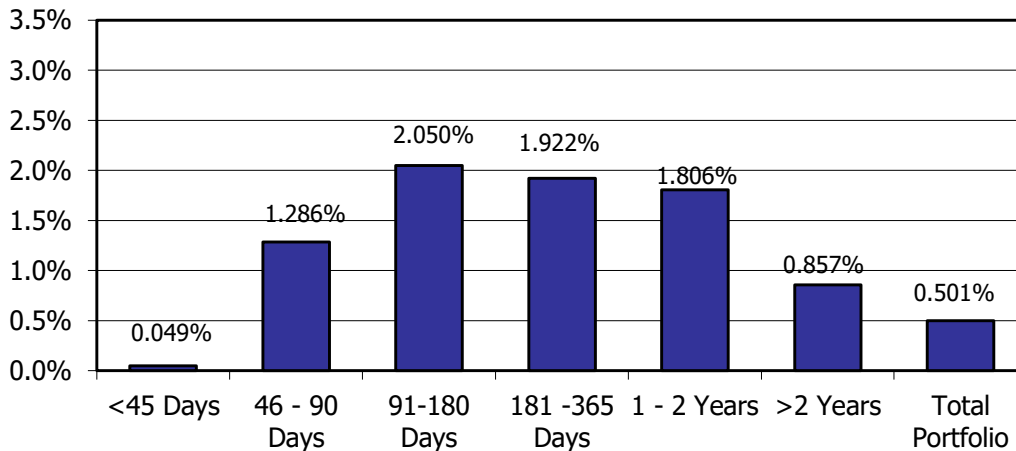
STAR Ohio	\$ 2,438,303.31	\$ 2,438,303.31	\$ -
Park National Bank	12,600,708.74	12,600,708.74	-
Raymond James	11,859,728.80	11,891,161.50	(31,432.70)
Total Investment Portfolio	\$ 26,898,740.85	\$ 26,930,173.55	\$ (31,432.70)

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended December 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 \$11,859,728.80



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

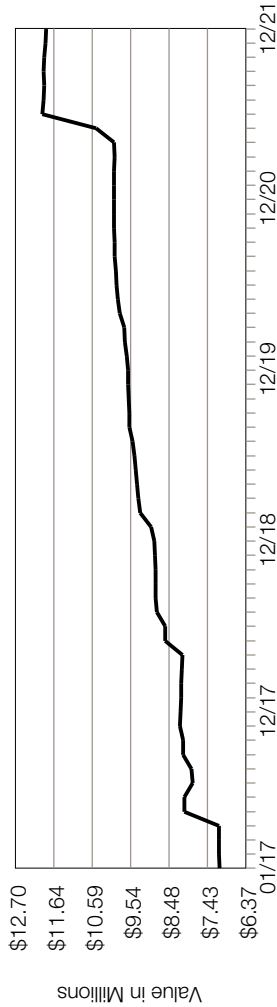
	This Statement	Year to Date
Beginning Balance	\$ 11,877,219.48	\$ 9,997,859.93
Deposits	\$ 0.00	\$ 1,990,175.80
Income	\$ 6,522.39	\$ 140,086.94
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ (24,013.07)	\$ (268,393.87)
Ending Balance	\$ 11,859,728.80	\$ 11,859,728.80

Dollar-Weighted Performance

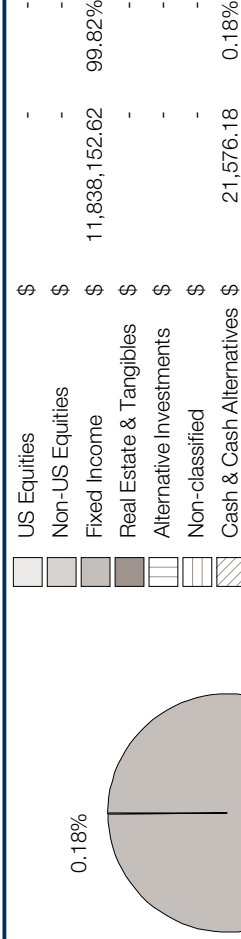
Performance Inception	This Quarter	YTD	2020	2019	Annualized Since 08/23/2013
08/23/13	(0.59)%	(1.16)%	3.76%	5.22%	1.67%

See Understanding Your Statement for important information about these calculations.

Value Over Time



Asset Allocation Analysis



Cash & Cash Alternatives

Raymond James Bank Deposit Program

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program # - Selected Sweep Option				
JPMorgan Chase Bank NA		\$15,955.24	0.01%	\$2.15
US Bank National Association		\$5,620.93		
PNC Bank N.A.		\$0.01		
Raymond James Bank Deposit Program Total		\$21,576.18		\$2.15

Your bank priority state: OH

Participating banks you declined: West Bank, Truist Bank, Goldman Sachs Bank USA, Raymond James Bank, First Mid Bank and Trust NA, Citibank NA, The Bank of East Asia Ltd, Extraco Banks NA,

Participating banks recently added: Simmons Bank 10/08/2021

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

Estimated Income Yield for RUBDP was calculated as of 12/27/2021.

Cash & Cash Alternatives Total

\$21,576.18

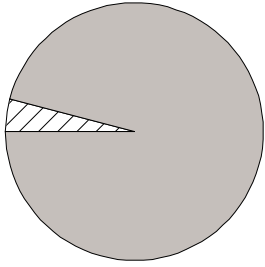
\$2.15



Fixed Income ❖

Credit Quality Analysis

Lowest Available *	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 489,026.30	4.13%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 11,349,126.32	95.87%
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	\$ 1,634,528.01	13.81%
1 to < 3 yrs	\$ 4,577,830.86	38.67%
3 to < 7 yrs	\$ 5,625,793.75	47.52%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



Government Sponsored Enterprise Securities (GSE)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE .6500% DUE 01/28/2026 Callable 01/28/2022 @ 100.000 (3130AKRN8)	\$245,000.00	\$1,592.50	05/26/2021	\$98.224	\$240,648.80	\$672.39	\$244,044.50 \$(3,395.70)	\$244,044.50 \$(3,395.70)

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



Fixed Income (continued) *

Government Sponsored Enterprise Securities (GSE) (continued)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN .6000% DUE 05/27/2026 Callable 02/27/2022 @ 100.000 (3130AML42)	\$250,000.00	\$1,500.00	05/26/2021	\$99.351	\$248,377.50	\$137.50	\$250,000.00 \$(1,622.50)	\$250,000.00 \$(1,622.50)
Step Schedule: 1.200% on May 27, 2023 Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
Government Sponsored Enterprise Securities (GSE) Total	\$495,000.00	\$3,092.50			\$489,026.30	\$809.89	\$494,044.50 \$(5,018.20)	\$494,044.50 \$(5,018.20)

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

Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
ALLY BANK 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	\$101.112	\$146,612.40	\$756.98	\$145,000.00 \$1,612.40	\$145,000.00 \$1,612.40
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	\$101.456	\$131,892.80	\$72.48	\$130,000.00 \$1,892.80	\$130,000.00 \$1,892.80
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	\$101.886	\$249,620.70	\$884.35	\$245,000.00 \$4,620.70	\$245,000.00 \$4,620.70



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
BMO HARRIS BANK, NA FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 01/29/22 .5500% DUE 07/29/2024 Callable 01/29/2022 @ 100.000 (05600XAN0) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	08/03/2020	\$97.835	\$239,695.75	\$232.58	\$244,999.76 \$(5,304.01)	\$244,999.76 \$(5,304.01)
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	\$99.602	\$49,801.00	\$54.25	\$50,000.00 \$(199.00)	\$50,000.00 \$(199.00)
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	\$101.077	\$247,638.65	\$139.62	\$245,000.00 \$2,638.65	\$245,000.00 \$2,638.65
BANK OZK LITTLE ROCK, AR FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	09/28/2021	\$97.395	\$238,617.75	\$3.69	\$245,000.00 \$(6,382.25)	\$245,000.00 \$(6,382.25)
THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/26/2020	\$98.819	\$242,106.55	\$3.35	\$245,000.00 \$(2,893.45)	\$245,000.00 \$(2,893.45)



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/14/22 .9500% DUE 04/14/2026 Callable 01/14/2022 @ 100.000 (066519QV4) Ratings Information: Not Rated	\$245,000.00	\$2,327.50	04/12/2021	\$99.016	\$242,589.20	\$108.40	\$245,000.00 \$(2,410.80)	\$245,000.00 \$(2,410.80)
BELMONT SVG BK FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM9) Ratings Information: Not Rated	\$245,000.00	\$6,860.00	03/07/2018	\$102.858	\$252,002.10	\$2,029.81	\$245,000.00 \$7,002.10	\$245,000.00 \$7,002.10
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	05/26/2021	\$97.804	\$239,619.80	\$84.91	\$245,000.00 \$(5,380.20)	\$245,000.00 \$(5,380.20)
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	\$100.166	\$245,406.70		\$243,769.12 \$1,637.58	\$243,769.12 \$1,637.58
CFBANK 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	\$104.598	\$52,299.00	\$61.37	\$50,000.00 \$2,299.00	\$50,000.00 \$2,299.00
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	\$106.128	\$40,328.64	\$615.81	\$40,905.57 \$(576.93)	\$39,721.95 \$606.69



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)
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	\$102.590	\$21,543.90	\$100.22	\$22,085.87 \$(541.97)	\$21,356.92 \$186.98
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	\$105.510	\$105,510.00	\$1,630.14	\$106,082.70 \$(572.70)	\$103,288.15 \$2,221.85
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/22 3500% DUE 09/04/2024 Callable 01/04/2022 @ 100.000 (20056QTY9) Ratings Information: Not Rated	\$100,000.00	\$350.00	08/25/2020	\$98.757	\$98,757.00	\$25.89	\$100,000.00 \$(1,243.00)	\$100,000.00 ^A \$(1,243.00)
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	\$104.223	\$61,491.57	\$626.37	\$62,415.11 \$(923.54)	\$60,665.95 \$825.62
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	\$97.509	\$195,018.00		\$200,000.00 \$(4,982.00)	\$200,000.00 ^A \$(4,982.00)
DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7) Ratings Information: Not Rated	\$250,000.00	\$6,625.00	02/12/2018	\$102.457	\$256,142.50	\$2,777.05	\$249,858.00 \$6,284.50	\$249,858.00 ^A \$6,284.50



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$101.466	\$248,591.70	\$276.88	\$247,048.10 \$1,543.60	\$245,828.00 \$2,763.70
ENTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	08/22/2017	\$101.212	\$247,969.40	\$316.49	\$245,000.00 \$2,969.40	\$245,000.00 ^A \$2,969.40
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	\$97.102	\$237,899.90	\$51.68	\$245,000.00 \$(7,100.10)	\$245,000.00 ^A \$(7,100.10)
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	\$96.989	\$96,989.00	\$13.70	\$100,000.00 \$(3,011.00)	\$100,000.00 ^A \$(3,011.00)
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	\$96.909	\$237,427.05	\$67.12	\$245,000.00 \$(7,572.95)	\$245,000.00 ^A \$(7,572.95)
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	\$101.141	\$33,376.53	\$300.35	\$33,064.42 \$312.11	\$33,008.12 \$368.41



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/30/22 .4000% DUE 09/30/2025 Callable 01/30/2022@ 100.000 (319461DB2) Ratings Information: Not Rated	\$245,000.00	\$980.00	09/23/2020	\$97.518	\$238,919.10	\$2.68	\$245,000.00 \$(6,080.90)	\$245,000.00 \$(6,080.90)
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	\$99.626	\$99,626.00	\$49.32	\$100,000.00 \$(374.00)	\$100,000.00 \$(374.00)
FIRST NATIONAL BANK AMER EAST LANSING, MI FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/25/22 .3500% DUE 09/25/2024 Callable 01/25/2022@ 100.000 (32110YQR9) Ratings Information: Not Rated	\$245,000.00	\$857.50	09/23/2020	\$98.692	\$241,795.40	\$14.09	\$245,000.00 \$(3,204.60)	\$245,000.00 \$(3,204.60)
FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/15/22 .6500% DUE 07/15/2025 Callable 01/15/2022@ 100.000 (335857CB2) Ratings Information: Not Rated	\$100,000.00	\$650.00	06/29/2020	\$98.693	\$98,693.00	\$28.49	\$100,000.00 \$(1,307.00)	\$100,000.00 \$(1,307.00)



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)
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	\$101.427	\$248,496.15	\$806.49	\$245,000.00 \$3,496.15	\$245,000.00 \$3,496.15
FLAGSTAR BANK, FSB FDIC # 32541 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .8000% DUE 05/29/2025 (33847E3L9) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/26/2020	\$99.344	\$243,392.80	\$171.84	\$245,000.00 \$(1,607.20)	\$245,000.00 \$(1,607.20)
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	\$96.577	\$236,613.65	\$66.45	\$245,000.00 \$(8,386.35)	\$245,000.00 \$(8,386.35)
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	\$101.844	\$254,610.00	\$641.10	\$248,220.00 \$6,390.00	\$248,220.00 \$6,390.00
JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/29/22 .8000% DUE 05/29/2025 Callable 01/29/2022 @ 100.000 (4804PGX7) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/27/2020	\$99.343	\$243,390.35	\$10.74	\$245,000.00 \$(1,609.65)	\$245,000.00 \$(1,609.65)



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 04/30/22 .5500% DUE 10/30/2025 Callable 04/30/2022 @ 100.000 (48128UPT0) Ratings Information: Not Rated	\$155,000.00	\$852.50	10/29/2020	\$95.910	\$148,660.50	\$142.47	\$155,000.00 \$(6,339.50)	\$155,000.00 \$(6,339.50)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 06/15/22 .4000% DUE 12/15/2025 Callable 06/15/2022 @ 100.000 (48128UTN9) Step Schedule: 0.750% on June 15, 2024, 1.750% on June 15, 2025 Ratings Information: Not Rated	\$95,000.00	\$380.00	12/11/2020	\$98.184	\$93,274.80	\$16.66	\$95,000.00 \$(1,725.20)	\$95,000.00 \$(1,725.20)
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	\$101.262	\$91,135.80	\$44.75	\$90,000.00 \$1,135.80	\$90,000.00 \$1,135.80
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2) Ratings Information: Not Rated	\$155,000.00	\$1,860.00	03/26/2020	\$100.675	\$156,046.25	\$5.09	\$155,000.00 \$1,046.25	\$155,000.00 \$1,046.25
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	\$102.233	\$132,902.90	\$192.33	\$130,000.00 \$2,902.90	\$130,000.00 \$2,902.90



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)
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	\$102.069	\$117,379.35	\$155.96	\$115,000.00 \$2,379.35	\$115,000.00 \$2,379.35
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	\$101.760	\$249,312.00	\$1,116.93	\$245,000.00 \$4,312.00	\$245,000.00 \$4,312.00
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	\$98.842	\$227,336.60	\$12.29	\$230,000.00 \$(2,663.40)	\$230,000.00 \$(2,663.40)
MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	05/10/2017	\$100.730	\$246,788.50	\$68.80	\$245,000.00 \$1,788.50	\$245,000.00 \$1,788.50
MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/21/22 .6500% DUE 05/21/2026 Callable 01/21/2022 @ 100.000 (58958PJA3) Ratings Information: Not Rated	\$200,000.00	\$1,300.00	05/19/2021	\$97.632	\$195,264.00	\$35.62	\$200,000.00 \$(4,736.00)	\$200,000.00 \$(4,736.00)



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)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9) Ratings Information: Not Rated	\$20,000.00	\$610.00	03/20/2020	\$104.989	\$20,997.80	\$232.30	\$21,178.31 \$(180.51)	\$20,649.83 \$347.97
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	\$103.049	\$25,762.25	\$81.47	\$25,295.00 \$467.25	\$25,183.99 \$578.26
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	\$101.520	\$23,349.60	\$154.38	\$23,122.02 \$227.58	\$23,047.78 \$301.82
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	\$100.247	\$59,145.73	\$302.60	\$59,227.55 \$(81.82)	\$59,021.11 \$124.62
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	\$101.885	\$122,262.00	\$422.96	\$120,000.00 \$2,262.00	\$120,000.00 ^A \$2,262.00



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)
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	\$101.500	\$101,500.00	\$922.47	\$101,052.60 \$447.40	\$100,385.55 \$1,114.45
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	\$104.666	\$151,765.70	\$644.55	\$152,216.69 \$(450.99)	\$149,159.97 \$2,605.73
NEW YORK COMMUNITY BANK FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3500% DUE 06/03/2024 (649447UP2) Ratings Information: Not Rated	\$125,000.00	\$437.50	06/01/2021	\$99.025	\$123,781.25	\$33.56	\$125,000.00 \$(1,218.75)	\$125,000.00 ^A \$(1,218.75)
NEW YORK COMMUNITY BANK FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .7000% DUE 07/01/2026 (649447UZ0) Ratings Information: Not Rated	\$90,000.00	\$630.00	06/22/2021	\$97.709	\$87,938.10		\$90,000.00 \$(2,061.90)	\$90,000.00 ^A \$(2,061.90)
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	\$99.505	\$84,579.25	\$1.75	\$85,000.00 \$(420.75)	\$85,000.00 ^A \$(420.75)



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/29/22 .5000% DUE 10/29/2025 Callable 01/29/2022 @ 100.000 (70320KAS0) Ratings Information: Not Rated	\$100,000.00	\$500.00	10/21/2020	\$97.771	\$97,771.00	\$2.74	\$100,000.00 \$(2,229.00)	\$100,000.00 \$(2,229.00)
PREFERRED BK 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	\$98.163	\$240,499.35	\$46.99	\$245,000.00 \$(4,500.65)	\$245,000.00 \$(4,500.65)
RAYMOND JAMES BANK, NA ST PETERSBURG, FL FDIC # 33893 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/23/2024 (75472RAE1) Ratings Information: Not Rated	\$245,000.00	\$4,900.00	08/20/2019	\$103.110	\$252,619.50	\$1,745.20	\$245,000.00 \$7,619.50	\$245,000.00 \$7,619.50
SPRING BANK FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026(849430BP7) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/08/2021	\$97.207	\$238,157.15	\$20.14	\$245,000.00 \$(6,842.85)	\$245,000.00 \$(6,842.85)
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	\$101.846	\$249,522.70	\$1,151.84	\$245,000.00 \$4,522.70	\$245,000.00 \$4,522.70
SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6500% DUE 09/24/2024 (87165EUL9) Ratings Information: Not Rated	\$245,000.00	\$1,592.50	09/22/2021	\$99.507	\$243,792.15	\$427.57	\$245,000.00 \$(1,207.85)	\$245,000.00 \$(1,207.85)



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)
TCM BK NA TAMPA, FL FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/15/22 .8500% DUE 11/14/2025 Callable 05/15/2022 @ 100.000 (872308FE6) Ratings Information: Not Rated	\$105,000.00	\$892.50	11/04/2021	\$99.035	\$103,986.75	\$39.12	\$105,000.00 \$(1,013.25)	\$105,000.00 \$(1,013.25)
TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3) Ratings Information: Not Rated	\$145,000.00	\$435.00	08/05/2020	\$99.905	\$144,862.25	\$174.00	\$145,000.00 \$(137.75)	\$145,000.00 \$(137.75)
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/08/22 .7000% DUE 06/07/2024 Callable 01/08/2022 @ 100.000 (88241THM5) Ratings Information: Not Rated	\$245,000.00	\$1,715.00	05/28/2020	\$99.859	\$244,654.55	\$108.07	\$245,000.00 \$(345.45)	\$245,000.00 \$(345.45)
UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9) Ratings Information: Not Rated	\$245,000.00	\$7,717.50	05/25/2018	\$103.781	\$254,263.45	\$21.14	\$245,000.00 \$9,263.45	\$245,000.00 \$9,263.45
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	\$97.187	\$111,765.05	\$16.38	\$115,000.00 \$(3,234.95)	\$115,000.00 \$(3,234.95)



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)
WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/19/22 .8500% DUE 10/19/2026 Callable 04/19/2022@ 100.000 (93974LAC4) Ratings Information: Not Rated	\$185,000.00	\$1,572.50	10/14/2021	\$98.009	\$181,316.65	\$51.70	\$185,000.00 \$(3,683.35)	\$185,000.00 \$(3,683.35)
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 ! (949763A48) Ratings Information: Not Rated	\$155,000.00	\$4,262.50	05/01/2019	\$104.677	\$162,249.35	\$326.98	\$155,000.00 \$7,249.35	\$155,000.00 \$7,249.35
Certificates of Deposit (CDs) Total	\$11,353,000.00	\$138,562.50			\$11,349,126.32	\$21,743.50	\$11,375,540.82 \$(26,414.50)	\$11,363,164.20 \$(14,037.88)

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

Fixed Income Total \$11,898,152.62 \$22,553.39

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

Portfolio Total \$11,859,728.80

Accrued Interest Total \$22,553.39

Portfolio Total with Accrued Interest \$11,882,282.19

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	\$6,522.25	\$140,076.78	
Interest at RJ Bank Deposit Program	\$0.14	\$10.14	
Total Income	\$6,522.39	\$140,086.94	

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Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				\$15,053.79	
12/01/2021	Income	Interest - Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)			\$49.32	\$15,103.11	Paid on 100,000
12/01/2021	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)			\$155.96	\$15,259.07	Paid on 115,000
12/01/2021	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)			\$192.33	\$15,451.40	Paid on 130,000
12/03/2021	Income	Interest - Taxable	WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)			\$350.34	\$15,801.74	Paid on 155,000
			Total				\$0.00	\$1,745,552.77



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/03/2021	Income	Interest - Taxable	NEW YORK COMMUNITY BANK FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3500% DUE 06/03/2024 (649447UP2)			\$219.35	\$16,021.09	Paid on 125,000
12/06/2021	Income	Interest - Taxable	COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/22 .3500% DUE 09/04/2024 Callable 01/04/2022 @ 100.000 (20056QTY9)			\$28.77	\$16,049.86	Paid on 100,000
12/06/2021	Income	Interest - Taxable	EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)			\$332.26	\$16,382.12	Paid on 245,000
12/08/2021	Income	Interest - Taxable	ENTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)			\$412.81	\$16,794.93	Paid on 245,000
12/08/2021	Income	Interest - Taxable	BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)			\$110.75	\$16,905.68	Paid on 245,000
12/08/2021	Income	Interest - Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/08/22 .7000% DUE 06/07/2024 Callable 01/08/2022 @ 100.000 (88241THM5)			\$140.96	\$17,046.64	Paid on 245,000
12/09/2021	Income	Interest - Taxable	FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)			\$90.62	\$17,137.26	Paid on 245,000
12/13/2021	Income	Interest - Taxable	FIRST BANK FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)			\$100.68	\$17,237.94	Paid on 245,000
12/14/2021	Income	Interest - Taxable	BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/14/22 .9500% DUE 04/14/2026 Callable 01/14/2022 @ 100.000 (066519QV4)			\$191.30	\$17,429.24	Paid on 245,000
12/15/2021	Income	Interest - Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)			\$261.78	\$17,691.02	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/15/2021	Income	Interest - Taxable	CFBANK FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			\$115.07	\$17,806.09	Paid on 50,000
12/15/2021	Income	Interest - Taxable	FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/15/22 .6500% DUE 07/15/2025 Callable 01/15/2022 @ 100.000 (335857CB2)			\$53.42	\$17,859.51	Paid on 100,000
12/15/2021	Income	Interest - Taxable	TCM BK NA TAMPA, FL FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/15/22 .8500% DUE 11/14/2025 Callable 05/15/2022 @ 100.000 (872308FE6)			\$73.36	\$17,932.87	Paid on 105,000
12/15/2021	Income	Interest - Taxable	JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 06/15/22 .4000% DUE 12/15/2025 Callable 06/15/2022 @ 100.000 (48128UTN9)			\$190.52	\$18,123.39	Paid on 95,000
12/17/2021	Income	Interest - Taxable	PREFERRED BK FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			\$100.68	\$18,224.07	Paid on 245,000
12/17/2021	Income	Interest - Taxable	EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7)			\$110.75	\$18,334.82	Paid on 245,000
12/20/2021	Income	Interest - Taxable	AMERANT BANK, NA FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)			\$197.67	\$18,532.49	Paid on 130,000
12/20/2021	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)			\$122.05	\$18,654.54	Paid on 90,000
12/20/2021	Income	Interest - Taxable	UNITY BANK CLINTON, NJ FDIC # 33503 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .4000% DUE 12/18/2025 (91330ACR6)			\$230.63	\$18,885.17	Paid on 115,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/20/2021	Income	Interest - Taxable	WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/19/22 .8500% DUE 10/19/2026 Callable 04/19/2022 @ 100.000 (93974LAC4)			\$129.25	\$19,014.42	Paid on 185,000
12/21/2021	Income	Interest - Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0)			\$41.10	\$19,055.52	Paid on 100,000
12/21/2021	Income	Interest - Taxable	MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/21/22 .6500% DUE 05/21/2026 Callable 01/21/2022 @ 100.000 (58958PJA3)			\$106.85	\$19,162.37	Paid on 200,000
12/27/2021	Income	Interest - Taxable	FIRST NATIONAL BANK AMER EAST LANSING, MI FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/25/22 .3500% DUE 09/25/2024 Callable 01/25/2022 @ 100.000 (32110YQR9)			\$70.48	\$19,232.85	Paid on 245,000
12/27/2021	Income	Interest - Taxable	SPRING BANK FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7)			\$100.68	\$19,333.53	Paid on 245,000
12/27/2021	Income	Interest - Taxable	MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)			\$412.81	\$19,746.34	Paid on 245,000
12/28/2021	Income	Interest - Taxable	PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)			\$17.46	\$19,763.80	Paid on 85,000
12/28/2021	Income	Interest - Taxable	MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)			\$122.88	\$19,886.68	Paid on 230,000
12/29/2021	Income	Interest - Taxable	PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/29/22 .5000% DUE 10/29/2025 Callable 01/29/2022 @ 100.000 (70320KAS0)			\$41.10	\$19,927.78	Paid on 100,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/29/2021	Income	Interest - Taxable	JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/29/22 .8000% DUE 05/29/2025 Callable 01/29/2022 @ 100.000 (48040PGX7)			\$161.09	\$20,088.87	Paid on 245,000
12/30/2021	Income	Interest - Taxable	THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)			\$100.68	\$20,189.55	Paid on 245,000
12/30/2021	Income	Interest - Taxable	BANK OZK LITTLE ROCK, AR FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50)			\$110.75	\$20,300.30	Paid on 245,000
12/30/2021	Income	Interest - Taxable	CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6)			\$90.41	\$20,390.71	Paid on 200,000
12/30/2021	Income	Interest - Taxable	FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/30/22 .4000% DUE 09/30/2025 Callable 01/30/2022 @ 100.000 (319461DB2)			\$80.55	\$20,471.26	Paid on 245,000
12/30/2021	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)			\$152.88	\$20,624.14	Paid on 155,000
12/30/2021	Income	Interest - Taxable	UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)			\$634.31	\$21,258.45	Paid on 245,000
12/31/2021	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$0.14	\$21,258.59	
12/31/2021	Income	Interest - Taxable	NEW YORK COMMUNITY BANK FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .7000% DUE 07/01/2026 (649447UZ0)			\$317.59	\$21,576.18	Paid on 90,000



Your Activity (continued)

City of Pataskala Account No.

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)	12/15/2021	01/01/2022	\$50.96	0.60% coupon x 100,000,000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)	12/15/2021	01/01/2022	\$198.74	1.80% coupon x 130,000,000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)	12/15/2021	01/01/2022	\$161.16	1.65% coupon x 115,000,000 par value
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26)	12/16/2021	01/02/2022	\$622.58	3.25% coupon x 38,000,000 par value
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4)	12/16/2021	01/02/2022	\$932.60	1.85% coupon x 100,000,000 par value
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)	12/17/2021	01/03/2022	\$362.02	2.75% coupon x 155,000,000 par value
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/22 .3500% DUE 09/04/2024 Callable 01/04/2022 @ 100.000 (20056QTY5)	12/18/2021	01/04/2022	\$29.73	0.35% coupon x 100,000,000 par value
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)	12/20/2021	01/06/2022	\$343.34	1.65% coupon x 245,000,000 par value
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)	12/22/2021	01/08/2022	\$114.44	0.55% coupon x 245,000,000 par value
ENTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)	12/22/2021	01/08/2022	\$426.57	2.05% coupon x 245,000,000 par value
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/08/22 .7000% DUE 06/07/2024 Callable 01/08/2022 @ 100.000 (88241THM5)	12/22/2021	01/08/2022	\$145.66	0.70% coupon x 245,000,000 par value
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36)	12/23/2021	01/09/2022	\$1,713.97	3.40% coupon x 100,000,000 par value
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)	12/23/2021	01/09/2022	\$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)	12/25/2021	01/11/2022	\$104.04	0.50% coupon x 245,000,000 par value



Future Payments (continued)

Future Interest Payments (continued) [◇]

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/14/22 .9500% DUE 04/14/2026 Callable 01/14/2022 @ 100.000 (066519QV4)		12/28/2021	01/14/2022	\$197.68	0.95% coupon x 245,000.000 par value
Future Interest Payments Total					\$5,497.13

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

Realized Capital Gains & Losses [○]

Summary of Gains & Losses

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





P.O. Box 7177
Dublin, OH 43017

Account Statement 12/01/2021 - 12/31/2021

ACCOUNT NUMBER

REGISTRATION

CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON

621 W BROAD ST SUITE 1D
PATASKALA, OH 43062

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

00296



Client Services



Call: **800-648-STAR (7827)**



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



Funds Management
STAR Ohio
Columbus, OH 43260

Shareholder Message Center

Happy New Year from everyone at STAR Ohio!

STAR Ohio will be closed Monday, January 17, 2022 in observance of Martin Luther King Day.

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

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

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

PORTFOLIO SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,070,751.420	\$1.00	\$1,070,751.42

DISTRIBUTION SUMMARY

Funds	YTD Earnings			Reinvestment Option		
	Income Dividend	S/T Cap Gains	L/T Cap Gains	Income Dividend	S/T Cap Gains	L/T Cap Gains
STAR Ohio	\$875.06	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 0.09%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Volume
	Opening Balance		1,070,672.960	\$1.00		\$1,070,672.96
12/31/2021	Income Dividend Reinvestment		78.460	1.00	\$78.46	1,070,751.42
	Closing Balance		1,070,751.420	\$1.00		\$1,070,751.42



P.O. Box 7177
Dublin, OH 43017

Account Statement 12/01/2021 - 12/31/2021

ACCOUNT NUMBER

REGISTRATION

CITY OF PATASKALA
UTILITY FUND
ATTN JAMES M NICHOLSON

621 W BROAD ST SUITE 1D
PATASKALA, OH 43062

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

00297



Client Services



Call: **800-648-STAR (7827)**



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



Funds Management
STAR Ohio
Columbus, OH 43260

Shareholder Message Center

Happy New Year from everyone at STAR Ohio!

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PORTFOLIO SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,367,551.890	\$1.00	\$1,367,551.89

DISTRIBUTION SUMMARY

Funds	YTD Earnings			Reinvestment Option		
	Income Dividend	S/T Cap Gains	L/T Cap Gains	Income Dividend	S/T Cap Gains	L/T Cap Gains
STAR Ohio	\$613.74	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 0.09%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Volume
	Opening Balance		1,367,451.690	\$1.00		\$1,367,451.69
12/31/2021	Income Dividend Reinvestment		100.200	1.00	\$100.20	1,367,551.89
	Closing Balance		1,367,551.890	\$1.00		\$1,367,551.89

Park National Bank
 PO Box 3500
 Newark, OH 43058



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



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

Account
City of Pataskala

Date
12/31/2021

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 December 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%	\$6,864,810.27	\$6,807,633.68
*****749	Demand	0.025%	6,331,781.34	5,986,335.17
TOTAL			\$13,196,591.61	\$12,793,968.85

DETAILED ACCOUNT OVERVIEW

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

Account Summary - Demand

Statement Period	12/1-12/31/2021	Average Daily Balance	\$6,808,759.37
Previous Period Ending Balance	\$6,864,810.27	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	263,820.23	Statement Period Yield	0.02%
Total Program Withdrawals	(321,141.26)	YTD Interest Paid	1,622.94
Interest Capitalized	144.44	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
Current Period Ending Balance	\$6,807,633.68		

Account Transaction Detail

Date	Activity Type	Amount	Balance
12/01/2021	Withdrawal	(\$89,302.01)	\$6,775,508.26
12/02/2021	Withdrawal	(31,113.84)	6,744,394.42
12/03/2021	Deposit	913.06	6,745,307.48
12/06/2021	Withdrawal	(12,720.34)	6,732,587.14
12/07/2021	Deposit	3,454.29	6,736,041.43
12/08/2021	Deposit	4,439.66	6,740,481.09
12/09/2021	Deposit	9,220.32	6,749,701.41
12/10/2021	Withdrawal	(2,250.84)	6,747,450.57
12/13/2021	Deposit	5,843.86	6,753,294.43
12/14/2021	Deposit	2,358.57	6,755,653.00
12/15/2021	Withdrawal	(734.42)	6,754,918.58
12/16/2021	Deposit	3,725.85	6,758,644.43
12/16/2021	Withdrawal	(29,498.27)	6,729,146.16
12/17/2021	Deposit	50,080.87	6,779,227.03
12/20/2021	Deposit	10,269.10	6,789,496.13
12/21/2021	Withdrawal	(1,811.24)	6,787,684.89
12/22/2021	Deposit	133,156.13	6,920,841.02
12/23/2021	Deposit	4,745.38	6,925,586.40
12/24/2021	Deposit	17.96	6,925,604.36
12/27/2021	Deposit	388.20	6,925,992.56
12/28/2021	Deposit	10,656.94	6,936,649.50
12/29/2021	Deposit	24,550.04	6,961,199.54
12/30/2021	Withdrawal	(9,237.16)	6,951,962.38
12/31/2021	Withdrawal	(144,473.14)	6,807,489.24
12/31/2021	Interest Capitalization	144.44	6,807,633.68

Summary of Balances as of December 31, 2021

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

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala



Summary of Balances as of December 31, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
BOKF, National Association	Tulsa, OK	4214	0.41
Bank of Blue Valley	Merriam, KS	1143	248,355.27
Bank of Hope	Los Angeles, CA	26610	0.60
Bell Bank	Fargo, ND	19581	248,355.27
Bremer Bank, National Association	South St. Paul, MN	12923	248,350.17
Cadence Bank, N.A.	Tupelo, MS	11813	248,355.27
Citizens Bank, National Association	Providence, RI	57957	248,355.27
City National Bank of Florida	Miami, FL	20234	248,355.27
Congressional Bank	Chevy Chase, MD	57614	102,040.14
EagleBank	Silver Spring, MD	34742	248,355.27
First National Bank of Omaha	Omaha, NE	5452	248,355.27
Fulton Bank, N.A.	Lancaster, PA	7551	248,355.27
Glacier Bank	Kalispell, MT	30788	0.15
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
Independent Bank	Mckinney, TX	3076	4.94
Israel Discount Bank of New York	New York City, NY	19977	0.08
KeyBank National Association	Cleveland, OH	17534	248,355.27
Merchants Bank of Indiana	Carmel, IN	8056	248,355.27
MidFirst Bank	Oklahoma City, OK	4063	248,355.27
NBH Bank	Greenwood Village, CO	59052	248,355.27
Pacific Western Bank	Beverly Hills, CA	24045	248,355.27
PlainsCapital Bank - Trust	Lubbock, TX	17491	0.17
Popular Bank	New York, NY	34967	248,355.27
Rockland Trust Company	Rockland, MA	9712	248,355.27
Stifel Bank	Clayton, MO	57358	248,355.27
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	248,355.27
West Bank	West Des Moines, IA	15614	248,355.27

DETAILED ACCOUNT OVERVIEW

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

Account Summary - Demand

Statement Period	12/1-12/31/2021	Average Daily Balance	\$6,111,379.72
Previous Period Ending Balance	\$6,331,781.34	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	359,169.58	Statement Period Yield	0.02%
Total Program Withdrawals	(704,745.37)	YTD Interest Paid	1,562.17
Interest Capitalized	129.62	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
Current Period Ending Balance	\$5,986,335.17		

Account Transaction Detail

Date	Activity Type	Amount	Balance
12/01/2021	Withdrawal	(\$437,200.61)	\$5,894,580.73
12/02/2021	Deposit	147,336.80	6,041,917.53
12/03/2021	Deposit	51,154.52	6,093,072.05
12/06/2021	Deposit	44,408.06	6,137,480.11
12/07/2021	Withdrawal	(6,878.17)	6,130,601.94
12/08/2021	Deposit	85.00	6,130,686.94
12/09/2021	Deposit	2,856.62	6,133,543.56
12/10/2021	Withdrawal	(6,008.86)	6,127,534.70
12/13/2021	Deposit	2.93	6,127,537.63
12/14/2021	Withdrawal	(13,664.83)	6,113,872.80
12/15/2021	Deposit	92,289.93	6,206,162.73
12/16/2021	Withdrawal	(32,834.01)	6,173,328.72
12/17/2021	Withdrawal	(6,346.94)	6,166,981.78
12/20/2021	Deposit	4,304.41	6,171,286.19
12/21/2021	Withdrawal	(51,626.38)	6,119,659.81
12/22/2021	Withdrawal	(994.48)	6,118,665.33
12/23/2021	Deposit	7,596.68	6,126,262.01
12/24/2021	Withdrawal	(3,549.87)	6,122,712.14
12/27/2021	Withdrawal	(14,255.16)	6,108,456.98
12/28/2021	Deposit	2,031.83	6,110,488.81
12/29/2021	Deposit	705.34	6,111,194.15
12/30/2021	Withdrawal	(131,386.06)	5,979,808.09
12/31/2021	Deposit	6,397.46	5,986,205.55
12/31/2021	Interest Capitalization	129.62	5,986,335.17

Summary of Balances as of December 31, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
BOKF, National Association	Tulsa, OK	4214	\$248,354.86
Bank of Hope	Los Angeles, CA	26610	248,350.91

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala



Summary of Balances as of December 31, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bank of the West	San Francisco, CA	3514	248,355.27
Bremer Bank, National Association	South St. Paul, MN	12923	5.10
Centennial Bank	Conway, AR	11241	248,355.27
Congressional Bank	Chevy Chase, MD	57614	146,313.66
Cross River Bank	Teaneck, NJ	58410	248,355.27
Equity Bank	Andover, KS	25858	248,355.27
First Guaranty Bank	Hammond, LA	14028	248,355.27
First International Bank & Trust	Watford City, ND	10248	248,355.27
First Republic Bank	San Francisco, CA	59017	1.37
First United Bank and Trust Company	Durant, OK	4239	248,355.27
Glacier Bank	Kalispell, MT	30788	4.93
Glacier Bank	Kalispell, MT	30788	127,844.89
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	248,355.10
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	248,355.27
Pinnacle Bank	Nashville, TN	35583	248,355.27
PlainsCapital Bank - Trust	Lubbock, TX	17491	248,354.86
State Bank of India	New York City, NY	33682	248,355.16
Sunflower Bank NA	Salina, KS	4767	248,355.27
Synovus Bank	Columbus, GA	873	248,355.27
TriState Capital Bank	Pittsburgh, PA	58457	248,354.72
Triad Bank	Frontenac, MO	58121	248,355.26
Valley National Bank	Wayne, NJ	9396	248,355.27
Western Alliance Bank	Phoenix, AZ	57512	0.03



END OF REPORT



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

Phone: (740) 927-3167
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www.cityofpataskalaohio.gov