



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







**City of Pataskala, Ohio  
Finance Department**

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

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**James M. Nicholson**  
*Finance Director*



**CITY OF PATASKALA, OHIO**  
**January 2022 Finance Dept. Report to Council**

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**CITY OF PATASKALA, OHIO**  
**January 2022 Finance Dept. Report to Council**

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**Finance Department**

James M. Nicholson  
Finance Director

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

**FROM:** Jamie Nicholson

**DATE:** February 9, 2022

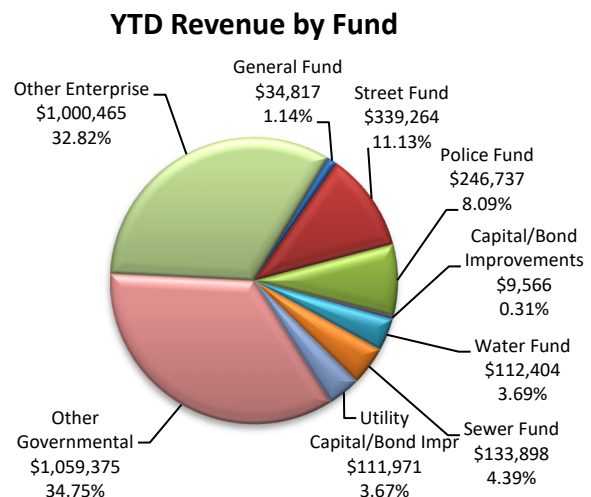
**RE:** January 2022 Financial Condition Report

January was a very busy month in the Finance department. During the month, we completed the closing of the books for 2021 on a timely basis, loaded the revenue and expense budgets into the accounting and budgetary control system, and opened the books for 2022. We also worked on the following tasks: (1) reviewed, produced and mailed IRS form 1099's to our vendors; (2) met with the city's GAAP compilation/CAFR preparation team to review 2021 results and develop plans for the reporting and audit process; (3) completed development and distribution of IRS-required Forms W2 and 1095 to city employees; (4) analyzed the 2022 property, casualty and liability insurance renewal and communicated such to Council; (5) began development of the 2021 GAAP compilation worksheets; (6) met with each department to review their year-end outstanding purchase orders, ensuring that an appropriate amount of the 2021 budget was retained for payments in 2022; and (7) prepared and submitted a request for an amended *Certificate of Estimated Resources and Appropriations* from the county Auditor's office.

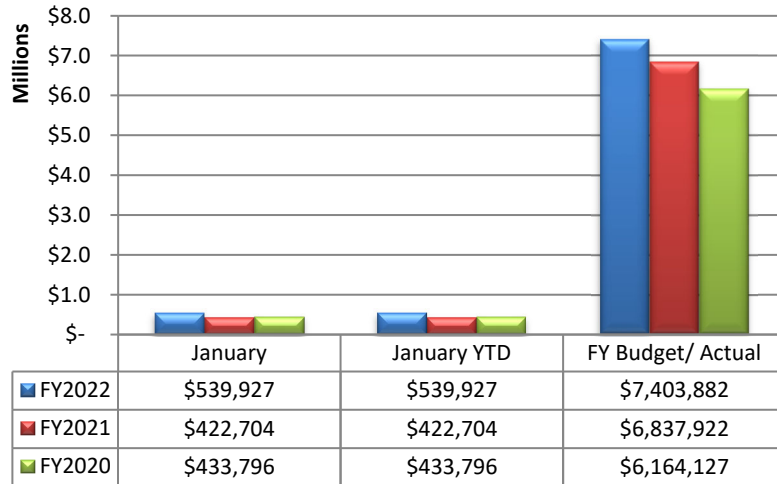
The month of February will also be a very busy month. In addition to providing routine payroll and accounts payable services, we also plan to: (1) continued development of the 2021 GAAP compilation worksheets - including updating the capital asset database, finalizing the accrued wage and benefit worksheets and compiling the construction in-progress as of 12/31/21; (2) support the auditor's on-site or virtual fieldwork; (3) assist the Parks Manager in recruiting and hiring employees for the swimming pool and parks maintenance; and (4) prepare and submit the capital lease paperwork required for the purchase of the Public Service department's dump truck.

**REVENUE/RECEIPTS**

I am pleased to present this report on the financial condition of the city as of January 31, 2022. On a year to-date (YTD) cash basis, the city has collected approximately \$3.05 million in total revenue from all sources, or 14.60% of the full-year budget. This total is overstated, however, due to \$1.89 million in interfund transfers made in January. This amount is partially offset, however, by property tax/TIF PILOT revenues of \$1.63 million not yet received. Excluding those items would result in a YTD collections rate that is equal to 6.79% of budget, although it's a bit low, it's much closer to the straight-line rate of 8.33%.



### Income Tax Collections - All Funds



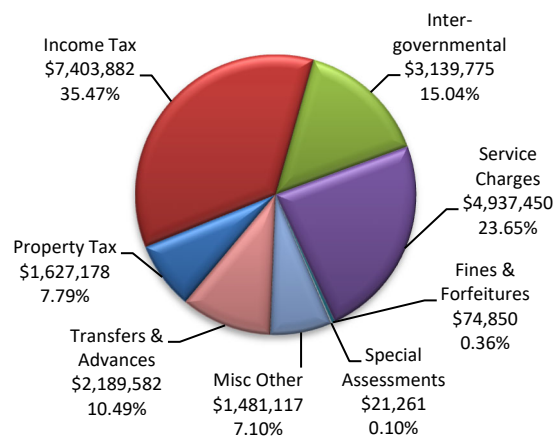
Income tax collections for the month of January were \$539.9 thousand (equal to 7.29% of budget) and were 27.73% higher than last year when compared to January 2021. The full-year budget is currently projected to be \$7.40 million, an increase of \$566.0 thousand, or 8.28% over FY 2021 collections. It is important to note that the January 2021 collections were equal to 6.18% of the full-year 2021 collections, and in 2020, the rate was equal to 7.04% of FY

2020 collections. We will monitor the revenue collections rate closely and will modify the projections once we have confidence in the increased collections rate.

The city has not yet received its' first-half 2022 property tax settlement (tax year 2021) from Licking County and will most likely not do so until the month of March. The 2022 budget in this line is \$1.63 million and is projected to be up by \$49.6 thousand (3.14%) from FY 2021 receipts.

Intergovernmental revenues represent one of the other more significant revenue categories for the city. They reflect funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2022, a total of \$3.14 million is budgeted, with \$1.36 million of the total expected to come from grants and loans. Through January 31, approximately \$183.3 thousand has been collected (5.84% of the category budget) which is down by \$218.1 thousand (54.33%) from 2021. The significant variance is the result of receiving distributions in 2021 from the OWDA for the WRF facility improvement project.

### All Funds Revenue - Budget



Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2022, approximately \$4.94 million is budgeted for total service charge revenues. Year to-date collections are \$380.2 thousand, or 7.70% of budget. The one-month total is up by \$22.5 thousand (6.28%) when compared to 2021. At \$4.52 million or 91.46% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through January 31 are \$353.2 thousand, or 7.82% of the full-year budget in this line item.

### EXPENDITURES/SPENDING

Although there is only one month on the books in 2022, early spending trends appear to be in-line with expectations. Excluding debt service expenses and interfund transfers in the calculation results in a

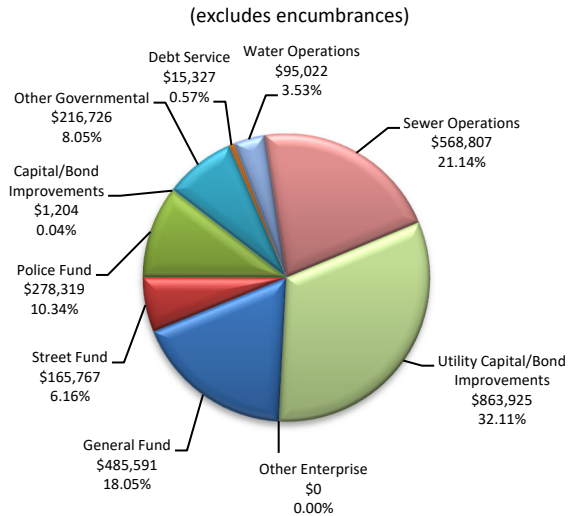


spending rate equal to 3.78%, well below the straight-line rate of 8.33%. The lower than anticipated spending was the result of reduced spending on capital outlay and wage and related expenses when compared to 2021. Including 2021 carryover encumbrances (e.g. purchase orders) as well as FY 2022-issued POs in the total results in a ratio of 35.34%. Many of these 2022 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances.

**FUND BALANCE/FINANCIAL HEALTH**

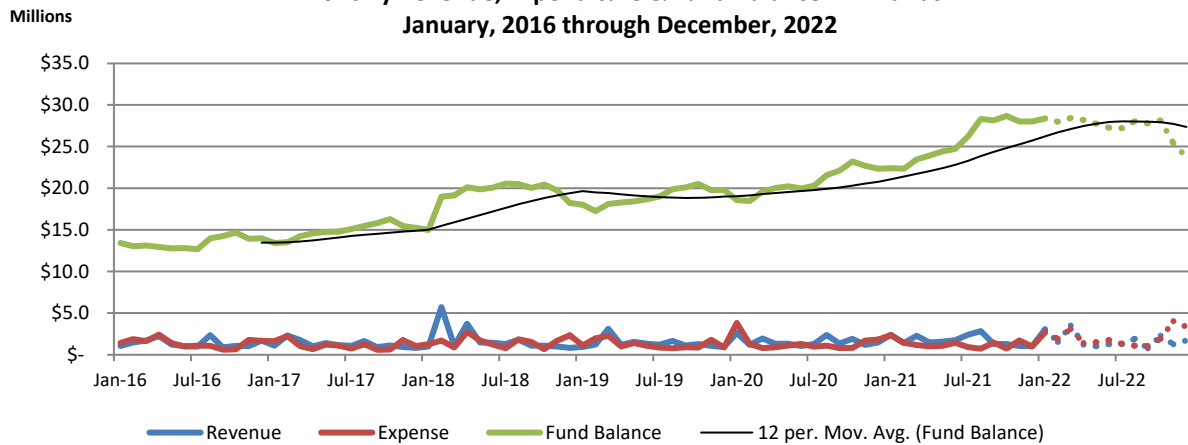
The chart below plots revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of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

**YTD Expenditures by Fund**



**Monthly Revenue, Expenditure & Fund Balance - All Funds**

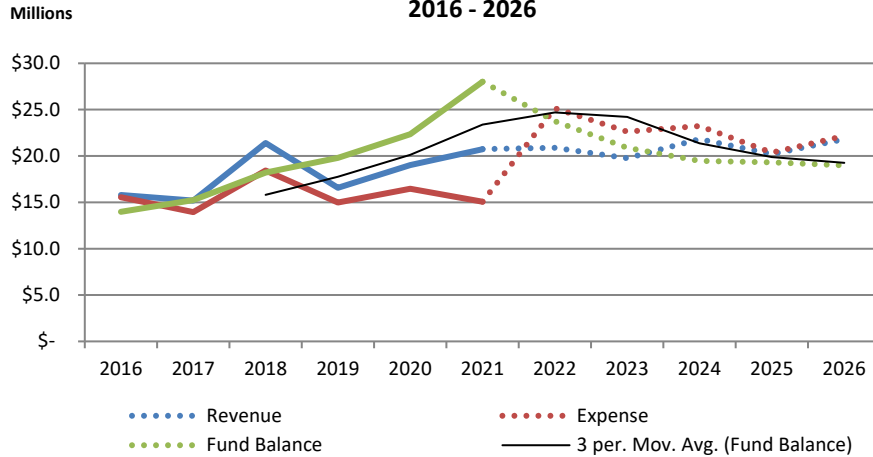
January, 2016 through December, 2022



Current projections call for the total all-funds balance to decline by \$4.27 million in 2022 (see chart at the top of the following page which has been updated to reflect the current 5-year forecast) to a total funds balance of about \$23.75 million. The year-end 2021 total fund balance was \$28.02 million, an increase of \$5.78 million (25.99%) over the budget which resulted from below-budget spending in 2021 (down \$6.42 million). From 2022 – 2026, however, the balance will decline every year during that period of time. This is due to expenditures either exceeding or being roughly equal to revenues in each of those succeeding years.

The General fund ended the month of January 2022 with an unencumbered balance of \$1.85 million and is down by \$1.0 million, or 35.18% from December 2021. The Street (201) fund is down by \$308.3 thousand (10.27%), and the Police (208) fund decreased by \$660.9 thousand (16.91%). The 2022 forecast calls for these funds to end the year approximately 12-15% below where they ended 2021. 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

**Revenue, Expenditure & Fund Balance - All Funds  
2016 - 2026**



factors that the ratings agencies consider when evaluating the city’s overall fiscal health, and it’s a ‘best practice’ in the public finance profession. We will also be working to reduce and manage the spending side of the equation in order to minimize the need to draw from existing reserves.

I am providing this summary analysis to facilitate a better understanding of the

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

Respectfully submitted,

**CITY OF PATASKALA, OHIO  
CASH BALANCE RECONCILIATION  
AS OF JANUARY 31, 2022**

<b>BANK/FINANCIAL INSTITUTION BALANCES:</b>	
<b>Governmental Funds Checking (per stmt)</b>	\$ 327,416.51
Outstanding checks	(155,512.64)
O/S check sweep pending	155,505.10
Error Correction/Deposit in-transit	7.54
<b>Total Governmental Funds Checking</b>	<b>\$ 327,416.51</b>
<b>Governmental Funds Sweep Acct (per stmt)</b>	\$ 6,020,526.71
Other in-transit	-
O/S check sweep pending	(155,505.10)
<b>Total Governmental Funds Sweep</b>	<b>\$ 5,865,021.61</b>
<b>Combined Governmental Funds</b>	<b>\$ 6,192,438.12</b>
<b>Payroll Checking Account (per stmt)</b>	\$ 82,927.63
Outstanding checks	(13,694.02)
Deposits in-transit	-
Error correction in-transit	(919.28)
<b>Total Payroll Checking</b>	<b>\$ 68,314.33</b>
<b>Utility Funds Checking (per stmt)</b>	\$ 25,485.23
Deposits in-transit	135.99
Outstanding checks	(54,820.34)
O/S check sweep pending	55,904.86
Error Correction/Other	(1,220.51)
<b>Total PNB Water-Sewer Checking</b>	<b>\$ 25,485.23</b>
<b>Utility Funds Sweep Acct (per stmt)</b>	\$ 6,935,988.00
Deposits in-transit	-
O/S check sweep pending	(55,904.86)
Bank error correction/other in-transit	-
<b>Total PNB Water-Sewer Sweep</b>	<b>\$ 6,880,083.14</b>
<b>Combined PNB Water-Sewer Account</b>	<b>\$ 6,905,568.37</b>
<b>Vendor Bond/Security Dep Escrow Account</b>	\$ 9,314.50
Outstanding checks	-
Deposits in-transit	750.00
<b>Total PNB Fire Escrow Account</b>	<b>\$ 10,064.50</b>
<b>Fire Escrow Account</b>	\$ -
Outstanding checks	-
Deposits in-transit	-
<b>Total PNB Fire Escrow Account</b>	<b>\$ -</b>
<b>Builders Escrow/Construction Account</b>	\$ 836,090.47
Outstanding checks	-
Deposits in-transit	-
Bank error correction/other in-transit	-
<b>Total PNB Builders/Construction Escrow</b>	<b>\$ 836,090.47</b>
<b>Police Evidence/Cash Seizure</b>	\$ 21,081.91
Outstanding checks	-
Deposits in-transit	-
Bank error correction/other in-transit	-
<b>Total PNB Police Evidence/Cash Seizure</b>	<b>\$ 21,081.91</b>
<b>Investments (at cost)</b>	
PNB CD 6881	\$ -
STAR Ohio - Governmental	1,070,846.04
STAR Ohio - Utility	1,367,672.73
STAR Ohio - Bond Improvement	-
STAR Ohio - Local Fiscal Recovery Funds	-
Raymond James - Governmental	7,738,026.47
Raymond James - Utility	4,166,629.66
<b>Total Investments</b>	<b>\$ 14,343,174.90</b>
<b>Total Statement Cash Balance</b>	<b>\$ 28,376,732.60</b>
<i>(Not included in total bank balances)</i>	
<b>PNB Mayors Court Account</b>	\$ 13,237.12
Deposits in transit	407.00
Outstanding checks/ACH	(14,881.47)
Bank error/corrections	1,237.35
<b>Total Mayors Court</b>	<b>\$ -</b>
<b>Statement Balance vs System Cash</b>	<b>\$ -</b>

<b>SYSTEM FUND CASH BALANCES:</b>	
<b>Month-End Fund Cash Balances:</b>	
101 - General Fund	\$ 2,482,203.45
102 - Unclaimed Funds	2,243.76
<b>Total General Funds</b>	<b>\$ 2,484,447.21</b>
201 - Street Fund	\$ 3,779,055.46
202 - State Highway	324,700.06
203 - Ecological Preservation	8,650.00
204 - Pataskala JEDD	3,766.08
205 - Permissive License Tax	610,528.78
206 - Recreation Fund	593,412.88
207 - Park Use	150,428.14
208 - Police Fund	3,966,450.26
209 - Immobilization	490.00
210 - Mayor's Court Computer	25,092.49
211 - Alcohol Enforcement & Education	5,946.10
212 - Law Enforcement Trust	15,602.84
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	24,387.63
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	-
<b>Total Special Revenue</b>	<b>\$ 9,583,340.60</b>
401 - Debt Service Fund	\$ 553,271.53
402 - Street Bond	-
<b>Total Debt Service</b>	<b>\$ 553,271.53</b>
301 - Capital Improvements	\$ 2,363,889.11
302 - Bond Improvements	-
303 - State Issue II Capital Improvements	50,178.12
304 - Municipal Building Purchase	-
305 - Courter Bridge Improvement	-
306 - SR 310 TIF	746,299.69
307 - Columbia Road Bridge Improvements	-
308 - Capital Facilities	51,839.43
<b>Total Capital Projects</b>	<b>\$ 3,212,206.35</b>
501 - Construction Account/Project	\$ 836,090.47
502 - Fire Escrow Fund	-
503 - Vendor Bond & Escrow	10,064.50
504 - Police Evidence/Cash Seizure	21,081.91
999 - Payroll Clearing Fund	68,314.33
<b>Total Escrow/Agency Funds</b>	<b>\$ 935,551.21</b>
<b>Total Governmental Funds</b>	<b>\$ 16,768,816.90</b>
601 - Water Operations	\$ 1,671,662.67
602 - Water Capital Improvements	1,990,138.14
603 - Water Bond Improvements	1.06
604 - Water Debt Service	581,182.99
605 - Water Treatment Plant #2	0.38
606 - Water Utility State Issue II (OPWC)	330,000.00
651 - Sewer Operations	3,089,256.47
652 - Sewer Capital Improvements	3,337,392.71
653 - Sewer Bond Improvements	-
654 - Sewer Debt Service	595,144.60
655 - The Oaks Assessment	13,136.68
656 - Sewer Utility State Issue II (OPWC)	-
<b>Total Enterprise Funds</b>	<b>\$ 11,607,915.70</b>
<b>Total All Funds</b>	<b>\$ 28,376,732.60</b>

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

	+	-	=	-	=	
<b>Fund Number / Description</b>	<b>December 31, 2021 Total Cash Balance</b>	<b>Year To-Date Revenues</b>	<b>Year To-Date Expenditures</b>	<b>Current Fund Cash Balance</b>	<b>Outstanding Encumbrances</b>	<b>January 31, 2022 Unencumbered Fund Balance</b>
101 - General Fund	\$ 2,932,977.78	\$ 34,816.94	\$ 485,591.27	\$ 2,482,203.45	\$ 635,360.81	\$ 1,846,842.64
102 - Unclaimed Funds	2,243.76	-	-	2,243.76	-	2,243.76
<b>Total General Funds</b>	<b>\$ 2,935,221.54</b>	<b>\$ 34,816.94</b>	<b>\$ 485,591.27</b>	<b>\$ 2,484,447.21</b>	<b>\$ 635,360.81</b>	<b>\$ 1,849,086.40</b>
201 - Street Fund	\$ 3,605,558.70	\$ 339,264.20	\$ 165,767.44	\$ 3,779,055.46	\$ 1,086,064.45	\$ 2,692,991.01
202 - State Highway	318,324.24	8,204.36	1,828.54	324,700.06	38,281.86	286,418.20
203 - Ecological Preservation	8,650.00	-	-	8,650.00	-	8,650.00
204 - Pataskala JEDD	3,766.08	-	-	3,766.08	-	3,766.08
205 - Permissive License Tax	586,188.60	24,340.18	-	610,528.78	278,247.62	332,281.16
206 - Recreation Fund	210,926.34	391,625.33	9,138.79	593,412.88	78,955.66	514,457.22
207 - Park Use	145,337.63	5,090.51	-	150,428.14	54,988.55	95,439.59
208 - Police Fund	3,998,031.72	246,737.33	278,318.79	3,966,450.26	719,646.84	3,246,803.42
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	24,632.49	460.00	-	25,092.49	4,040.64	21,051.85
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	15,502.84	100.00	-	15,602.84	-	15,602.84
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	24,267.63	120.00	-	24,387.63	-	24,387.63
219 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
220 - Indigent Drivers Interlock	952.10	-	-	952.10	-	952.10
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-
222 - Law Enforcement Training & Education	10,079.61	-	-	10,079.61	-	10,079.61
223 - Payment In Lieu	58,939.54	-	-	58,939.54	-	58,939.54
224 - Local Coronavirus Relief Fund	-	-	-	-	-	-
225 - Local Fiscal Recovery Fund	-	-	-	-	-	-
<b>Total Special Revenue</b>	<b>\$ 9,022,452.25</b>	<b>\$ 1,015,941.91</b>	<b>\$ 455,053.56</b>	<b>\$ 9,583,340.60</b>	<b>\$ 2,260,225.62</b>	<b>\$ 7,323,114.98</b>
401 - Debt Service Fund	\$ 293,468.19	\$ 275,129.91	\$ 15,326.57	\$ 553,271.53	\$ 950,659.22	\$ (397,387.69)
402 - Street Bond	-	-	-	-	-	-
<b>Total Debt Service</b>	<b>\$ 293,468.19</b>	<b>\$ 275,129.91</b>	<b>\$ 15,326.57</b>	<b>\$ 553,271.53</b>	<b>\$ 950,659.22</b>	<b>\$ (397,387.69)</b>
301 - Capital Improvements	\$ 2,355,527.25	\$ 9,565.77	\$ 1,203.91	\$ 2,363,889.11	\$ 1,012,308.47	\$ 1,351,580.64
302 - Bond Improvements	-	-	-	-	-	-
303 - State Issue II Capital Improvements	50,178.12	-	-	50,178.12	18,346.80	31,831.32
304 - Municipal Building Purchase	-	-	-	-	-	-
305 - Courter Bridge Improvement	-	-	-	-	-	-
306 - SR 310 TIF	847,993.69	-	101,694.00	746,299.69	-	746,299.69
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-
308 - Capital Facilities	146,234.76	5,604.67	100,000.00	51,839.43	-	51,839.43
<b>Total Capital Projects</b>	<b>\$ 3,399,933.82</b>	<b>\$ 15,170.44</b>	<b>\$ 202,897.91</b>	<b>\$ 3,212,206.35</b>	<b>\$ 1,030,655.27</b>	<b>\$ 2,181,551.08</b>
501 - Construction Account/Project	\$ 822,205.47	\$ 17,950.00	\$ 4,065.00	\$ 836,090.47	\$ 552,057.78	\$ 284,032.69
502 - Fire Escrow Fund	-	-	-	-	-	-
503 - Vendor Bond & Escrow	9,314.50	750.00	-	10,064.50	8,464.50	1,600.00
504 - Police Evidence/Cash Seizure	21,081.91	-	-	21,081.91	2,509.20	18,572.71
999 - Payroll Clearing Fund	69,466.16	350,753.89	351,905.72	68,314.33	-	68,314.33
<b>Total Agency/Fiduciary Funds</b>	<b>\$ 922,068.04</b>	<b>\$ 369,453.89</b>	<b>\$ 355,970.72</b>	<b>\$ 935,551.21</b>	<b>\$ 563,031.48</b>	<b>\$ 372,519.73</b>
<b>Total Governmental Funds</b>	<b>\$ 16,573,143.84</b>	<b>\$ 1,710,513.09</b>	<b>\$ 1,514,840.03</b>	<b>\$ 16,768,816.90</b>	<b>\$ 5,439,932.40</b>	<b>\$ 11,328,884.50</b>
601 - Water Operations	\$ 1,654,280.17	\$ 112,404.36	\$ 95,021.86	\$ 1,671,662.67	\$ 741,187.05	\$ 930,475.62
602 - Water Capital Improvements	2,790,969.85	62,705.34	863,537.05	1,990,138.14	480,652.38	1,509,485.76
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	56,158.49	525,024.50	-	581,182.99	576,369.00	4,813.99
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	-	330,000.00	-	330,000.00	50,000.00	280,000.00
651 - Sewer Operations	3,524,165.42	133,897.94	568,806.89	3,089,256.47	676,594.66	2,412,661.81
652 - Sewer Capital Improvements	3,288,127.18	49,265.53	-	3,337,392.71	132,459.82	3,204,932.89
653 - Sewer Bond Improvements	387.84	-	387.84	-	-	-
654 - Sewer Debt Service	119,704.52	475,440.08	-	595,144.60	578,754.00	16,390.60
655 - Oaks Assessment	13,136.68	-	-	13,136.68	20,264.00	(7,127.32)
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
<b>Total Enterprise Funds</b>	<b>\$ 11,446,931.59</b>	<b>\$ 1,688,737.75</b>	<b>\$ 1,527,753.64</b>	<b>\$ 11,607,915.70</b>	<b>\$ 3,256,280.91</b>	<b>\$ 8,351,634.79</b>
<b>Total All Funds</b>	<b>\$ 28,020,075.43</b>	<b>\$ 3,399,250.84</b>	<b>\$ 3,042,593.67</b>	<b>\$ 28,376,732.60</b>	<b>\$ 8,696,213.31</b>	<b>\$ 19,680,519.29</b>

**CITY OF PATASKALA, OHIO  
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS  
AS OF JANUARY 31, 2022**

Fund Number / Description	December 31, 2021 Total Cash Balance	FY 2022 Estimated Revenues	FY 2022 Budget Expenditures	FY 2021 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2022 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of January 31, 2022	FY 2022 Est Revenue Adjustments	EOY Projected Fund Balances as of January 31, 2022	Balance as % of Budget
101 - General Fund	\$ 2,932,977.78	\$ 2,017,557.00	\$ 2,385,854.00	\$ 83,913.32	\$ 2,469,767.32	\$ 2,480,767.46	\$ -	\$ -	\$ 2,467,234.33	\$ -	\$ 2,483,345.45	100.65%
102 - Unclaimed Funds	\$ 2,243.76	\$ 2,017,657.00	\$ 2,385,854.00	\$ 83,913.32	\$ 2,469,767.32	\$ 2,343.76	\$ -	\$ (2,532.99)	\$ 2,467,234.33	\$ -	\$ 2,485,644.21	100.00%
<b>Total General Funds</b>	\$ 3,605,558.70	\$ 4,433,719.50	\$ 4,276,450.00	\$ 604,270.13	\$ 4,880,720.13	\$ 3,158,558.07	\$ -	\$ (1,831.87)	\$ 4,878,888.26	\$ -	\$ 3,160,389.94	64.78%
201 - Street Fund	\$ 318,324.24	\$ 93,264.00	\$ 61,000.00	\$ 25,610.40	\$ 86,610.40	\$ 324,977.84	\$ -	\$ -	\$ 86,610.40	\$ -	\$ 324,977.84	375.22%
202 - State Highway	\$ 8,650.00	\$ -	\$ -	\$ -	\$ -	\$ 8,650.00	\$ -	\$ -	\$ -	\$ -	\$ 8,650.00	100.00%
203 - Ecological Preservation	\$ 3,766.08	\$ -	\$ -	\$ -	\$ -	\$ 3,766.08	\$ -	\$ -	\$ -	\$ -	\$ 3,766.08	100.00%
204 - Pataskala JEDD	\$ 586,188.60	\$ 318,688.00	\$ 313,500.00	\$ 219,800.47	\$ 533,300.47	\$ 371,576.13	\$ -	\$ -	\$ 533,300.47	\$ -	\$ 371,576.13	69.67%
205 - Permissive License Tax	\$ 210,926.34	\$ 588,750.00	\$ 578,398.00	\$ 9,685.79	\$ 588,083.79	\$ 221,592.55	\$ -	\$ (0.44)	\$ 588,083.35	\$ -	\$ 221,592.99	37.68%
206 - Recreation Fund	\$ 145,337.63	\$ 51,900.00	\$ 114,000.00	\$ 11,488.55	\$ 125,488.55	\$ 71,749.08	\$ -	\$ (1,500.00)	\$ 123,988.55	\$ -	\$ 73,249.08	59.08%
207 - Park Use	\$ 3,998,031.72	\$ 3,395,597.00	\$ 3,792,577.00	\$ 90,287.88	\$ 3,882,864.88	\$ 3,510,763.84	\$ -	\$ (5.27)	\$ 3,882,859.61	\$ -	\$ 3,510,769.11	90.42%
208 - Police Fund	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	100.00%
209 - Immobilization	\$ 24,632.49	\$ 3,000.00	\$ 7,000.00	\$ 410.64	\$ 7,410.64	\$ 20,221.85	\$ -	\$ -	\$ 7,410.64	\$ -	\$ 20,221.85	272.88%
210 - Mayor's Court Computer	\$ 5,946.10	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 3,446.10	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 3,446.10	137.84%
211 - Alcohol Enforcement & Education	\$ 15,502.84	\$ 2,500.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 13,002.84	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 13,002.84	260.06%
212 - Law Enforcement Trust	\$ 4,491.72	\$ 0.28	\$ 4,492.00	\$ -	\$ 4,492.00	\$ -	\$ -	\$ -	\$ 4,492.00	\$ -	\$ -	0.00%
213 - Pataskala Mobile Home Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
214 - FEMA Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
215 - CHIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
216 - Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
217 - Safe Routes to School	\$ 24,267.63	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 25,767.63	\$ -	\$ -	\$ -	\$ -	\$ 25,767.63	100.00%
218 - Police K9	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	100.00%
219 - Sequential Fund	\$ 952.10	\$ -	\$ -	\$ -	\$ -	\$ 952.10	\$ -	\$ -	\$ -	\$ -	\$ 952.10	100.00%
220 - Indigent Drivers Interlock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
221 - Indigent Drivers Alcohol Treatment	\$ 10,079.61	\$ 4,500.00	\$ -	\$ -	\$ -	\$ 14,579.61	\$ -	\$ -	\$ -	\$ -	\$ 14,579.61	100.00%
222 - Law Enforcement Training & Ed	\$ 58,939.54	\$ -	\$ -	\$ -	\$ -	\$ 58,939.54	\$ -	\$ -	\$ -	\$ -	\$ 58,939.54	100.00%
223 - Payment In Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
224 - Local Coronavirus Relief Fund	\$ -	\$ 63,761.08	\$ -	\$ -	\$ -	\$ 63,761.08	\$ -	\$ -	\$ -	\$ -	\$ 63,761.08	100.00%
225 - Local Fiscal Recovery Fund	\$ 9,022,452.25	\$ 8,967,178.86	\$ 9,154,917.00	\$ 961,553.86	\$ 10,116,470.86	\$ 7,873,161.25	\$ -	\$ (3,337.58)	\$ 10,113,133.28	\$ -	\$ 7,876,498.83	77.88%
<b>Total Debt Service Fund</b>	\$ 293,468.19	\$ 979,264.00	\$ 999,417.00	\$ -	\$ 999,417.00	\$ 273,315.19	\$ -	\$ -	\$ 999,417.00	\$ -	\$ 273,315.19	0.00%
401 - Debt Service Fund	\$ 293,468.19	\$ 979,264.00	\$ 999,417.00	\$ -	\$ 999,417.00	\$ 273,315.19	\$ -	\$ -	\$ 999,417.00	\$ -	\$ 273,315.19	0.00%
402 - Street Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Debt Service</b>	\$ 293,468.19	\$ 979,264.00	\$ 999,417.00	\$ -	\$ 999,417.00	\$ 273,315.19	\$ -	\$ -	\$ 999,417.00	\$ -	\$ 273,315.19	0.00%
301 - Capital Improvements	\$ 50,178.12	\$ 122,958.00	\$ 169,665.00	\$ 1,013,158.47	\$ 1,182,823.47	\$ 1,295,661.78	\$ -	\$ -	\$ 1,182,823.47	\$ -	\$ 1,295,661.78	109.54%
302 - Bond Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
303 - State Issue II Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
304 - Municipal Building Purchase	\$ 847,993.69	\$ 250,000.00	\$ 106,694.00	\$ -	\$ 106,694.00	\$ 991,299.69	\$ -	\$ -	\$ 106,694.00	\$ -	\$ 991,299.69	929.11%
305 - Courter Bridge Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
306 - SR 310 TIF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
307 - Columbia Road Bridge Improvements	\$ 146,234.76	\$ 97,500.00	\$ 150,000.00	\$ -	\$ 150,000.00	\$ 93,734.76	\$ -	\$ -	\$ 150,000.00	\$ -	\$ 93,734.76	62.49%
308 - Capital Facilities	\$ 3,399,933.82	\$ 470,458.00	\$ 426,359.00	\$ 1,031,505.27	\$ 1,457,864.27	\$ 2,412,527.55	\$ -	\$ -	\$ 1,457,864.27	\$ -	\$ 2,412,527.55	165.48%
<b>Total Capital Projects</b>	\$ 822,205.47	\$ 750,000.00	\$ 750,000.00	\$ 551,122.78	\$ 1,301,122.78	\$ 271,082.69	\$ -	\$ -	\$ 1,301,122.78	\$ -	\$ 271,082.69	20.83%
501 - Construction Account/Project	\$ 822,205.47	\$ 750,000.00	\$ 750,000.00	\$ 551,122.78	\$ 1,301,122.78	\$ 271,082.69	\$ -	\$ -	\$ 1,301,122.78	\$ -	\$ 271,082.69	20.83%
502 - Fire Escrow Fund	\$ 9,314.50	\$ 50,000.00	\$ 100,000.00	\$ 8,464.50	\$ 100,000.00	\$ 850.00	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 850.00	0.00%
503 - Vendor Bond & Escrow	\$ 21,081.91	\$ 60,000.00	\$ 60,000.00	\$ 2,509.20	\$ 62,509.20	\$ 18,572.71	\$ -	\$ -	\$ 62,509.20	\$ -	\$ 18,572.71	29.71%
504 - Police Evidence/Cash Seizure	\$ 69,466.16	\$ -	\$ -	\$ -	\$ -	\$ 69,466.16	\$ -	\$ -	\$ -	\$ -	\$ 69,466.16	100.00%
999 - Payroll Clearing Fund	\$ 922,068.04	\$ 960,000.00	\$ 960,000.00	\$ 562,096.48	\$ 1,522,096.48	\$ 359,971.56	\$ -	\$ -	\$ 1,522,096.48	\$ -	\$ 359,971.56	23.65%
<b>Total Fiduciary/Agency</b>	\$ 1,657,314.84	\$ 13,394,558.86	\$ 13,926,547.00	\$ 2,639,068.93	\$ 16,565,615.93	\$ 13,402,086.77	\$ -	\$ (5,870.57)	\$ 16,559,745.36	\$ -	\$ 13,407,957.34	80.97%
<b>Total Governmental Funds</b>	\$ 1,654,280.17	\$ 1,386,430.00	\$ 1,488,487.00	\$ 113,761.09	\$ 1,582,248.09	\$ 1,458,462.08	\$ -	\$ (266.09)	\$ 1,581,982.00	\$ -	\$ 1,458,728.17	92.21%
601 - Water Operations	\$ 2,790,969.85	\$ 853,750.00	\$ 1,850,500.00	\$ 52,689.43	\$ 1,903,189.43	\$ 1,741,530.42	\$ -	\$ -	\$ 1,903,189.43	\$ -	\$ 1,741,530.42	91.51%
602 - Water Capital Improvements	\$ 56,158.49	\$ 527,700.00	\$ 576,369.00	\$ -	\$ 576,369.00	\$ 7,489.49	\$ -	\$ -	\$ 576,369.00	\$ -	\$ 7,489.49	1.30%
603 - Water Bond Improvements	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	100.00%
604 - Water Debt Service	\$ 3,524,165.42	\$ 605,000.00	\$ 605,000.00	\$ 144,699.53	\$ 605,000.00	\$ 2,762,209.89	\$ -	\$ (270.65)	\$ 605,000.00	\$ -	\$ 2,762,480.54	111.80%
605 - Water Treatment Plant #2	\$ 3,288,127.18	\$ 1,709,250.00	\$ 2,326,506.00	\$ 1,400,367.46	\$ 3,524,165.42	\$ 4,336,034.82	\$ -	\$ -	\$ 3,524,165.42	\$ -	\$ 4,336,034.82	1230.22%
606 - Water Utility State Issue II (OPWC)	\$ 387.84	\$ 1,400,367.46	\$ 340,000.00	\$ 12,459.82	\$ 352,459.82	\$ 388.00	\$ -	\$ -	\$ 352,459.82	\$ -	\$ 388.00	0.00%
651 - Sewer Operations	\$ 119,704.52	\$ 477,777.84	\$ 578,754.00	\$ 18,728.36	\$ 578,754.00	\$ 18,728.36	\$ -	\$ -	\$ 578,754.00	\$ -	\$ 18,728.36	3.24%
652 - Sewer Capital Improvements	\$ 13,136.68	\$ 20,261.00	\$ 21,014.00	\$ -	\$ 21,014.00	\$ 12,383.68	\$ -	\$ -	\$ 21,014.00	\$ -	\$ 12,383.68	58.93%
653 - Sewer Bond Improvements	\$ -	\$ 500,000.00	\$ 500,000.00	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -	0.00%
654 - Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
655 - Oaks Assessment	\$ 11,448,931.59	\$ 7,480,536.46	\$ 8,267,018.00	\$ 323,609.87	\$ 8,590,627.87	\$ 10,338,840.18	\$ -	\$ (536.74)	\$ 8,590,091.13	\$ -	\$ 10,337,376.92	120.34%
656 - Utility State Issue II (OPWC)	\$ 28,020,075.43	\$ 20,875,095.32	\$ 22,193,565.00	\$ 2,962,678.80	\$ 25,156,243.80	\$ 23,738,926.95	\$ -	\$ (6,407.31)	\$ 25,149,836.49	\$ -	\$ 23,745,334.26	94.42%
<b>Total Enterprise Funds</b>	\$ 11,448,931.59	\$ 7,480,536.46	\$ 8,267,018.00	\$ 323,609.87	\$ 8,590,627.87	\$ 10,338,840.18	\$ -	\$ (536.74)	\$ 8,590,091.13	\$ -	\$ 10,337,376.92	120.34%
<b>Total All Funds</b>	\$ 28,020,075.43	\$ 20,875,095.32	\$ 22,193,565.00	\$ 2,962,678.80	\$ 25,156,243.80	\$ 23,738,926.95	\$ -	\$ (6,407.31)	\$ 25,149,836.49	\$ -	\$ 23,745,334.26	94.42%

**CITY OF PATASKALA, OHIO**  
**JANUARY 2022 YTD ANALYSIS - All Funds**

	YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>Beginning Fund Balance</b>	\$ 28,018,924	\$ 28,018,924			\$ 22,352,604	\$ 22,352,604				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ 1,627,178	\$ 1,627,178	0.00%	\$ -	\$ 1,414,770	\$ 1,414,770	0.00%	\$ -	0.00%
Income Taxes	539,927	7,403,882	6,863,955	7.29%	422,704	5,828,467	5,405,763	7.25%	117,223	27.73%
<b>Total Taxes</b>	\$ 539,927	\$ 9,031,060	\$ 8,491,133	5.98%	\$ 422,704	\$ 7,243,237	\$ 6,820,533	5.84%	\$ 117,223	27.73%
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 142,652	\$ 1,782,895	\$ 1,640,242	8.00%	\$ 129,078	\$ 1,704,388	\$ 1,575,310	7.57%	\$ 13,574	10.52%
Grants & Loans	40,665	1,356,881	1,316,216	3.00%	272,327	217,500	(54,827)	126.21%	(231,662)	-85.07%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	\$ 183,317	\$ 3,139,775	\$ 2,956,458	5.84%	\$ 401,405	\$ 1,921,888	\$ 1,520,483	20.89%	\$ (218,088)	-54.33%
<b>Charges for Service</b>										
General Government Fees	\$ 26,321	\$ 231,650	\$ 205,329	11.36%	\$ 14,667	\$ 230,850	\$ 216,183	6.35%	\$ 11,655	79.46%
Utility Charges	353,199	4,515,800	4,162,601	7.82%	342,247	4,117,356	3,775,109	8.31%	10,952	3.20%
Other Service Charges	657	190,000	189,343	0.35%	811	190,000	189,189	0.43%	(154)	-19.01%
<b>Total Charges for Service</b>	\$ 380,176	\$ 4,937,450	\$ 4,557,274	7.70%	\$ 357,724	\$ 4,538,206	\$ 4,180,482	7.88%	\$ 22,453	6.28%
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ 10,981	\$ 72,100	\$ 61,119	15.23%	\$ 2,967	\$ 109,250	\$ 106,283	2.72%	\$ 8,014	270.11%
Other Fines & Forfeitures	135	2,750	2,615	4.91%	78	4,600	4,522	1.70%	57	73.08%
<b>Total Fines, Licenses &amp; Permits</b>	\$ 11,116	\$ 74,850	\$ 63,734	14.85%	\$ 3,045	\$ 113,850	\$ 110,805	2.67%	\$ 8,071	265.07%
<b>Special Assessments</b>										
Special Assessments	-	21,261	21,261	0.00%	-	22,761	22,761	0.00%	-	0.00%
<b>Total Special Assessments</b>	\$ -	\$ 21,261	\$ 21,261	0.00%	\$ -	\$ 22,761	\$ 22,761	0.00%	\$ -	0.00%
<b>Other Sources</b>										
Investment Income	\$ 13,986	\$ 141,317	\$ 127,332	9.00%	\$ 7,927	\$ 236,846	\$ 228,919	3.35%	\$ 6,058	76.42%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	30,393	1,339,800	1,309,407	2.27%	14,523	713,300	698,777	2.04%	15,870	109.27%
<b>Total Other Sources</b>	\$ 44,378	\$ 1,481,117	\$ 1,436,739	3.00%	\$ 22,451	\$ 950,146	\$ 927,695	2.36%	\$ 21,928	97.67%
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ 1,889,582	\$ 2,189,582	\$ 300,000	86.30%	\$ 1,188,187	\$ 1,260,687	\$ 72,500	94.25%	\$ 701,395	59.03%
<b>Total Transfers</b>	\$ 1,889,582	\$ 2,189,582	\$ 300,000	86.30%	\$ 1,188,187	\$ 1,260,687	\$ 72,500	94.25%	\$ 701,395	59.03%
<b>Grand Total Revenue</b>	\$ 3,048,497	\$ 20,875,095	\$ 17,826,598	14.60%	\$ 2,395,516	\$ 16,050,775	\$ 13,655,259	14.92%	\$ 652,981	27.26%
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ (1,889,582)	\$ (2,189,582)	\$ 300,000	-13.70%	\$ (1,188,187)	\$ (1,260,687)	\$ 72,500	-5.75%	\$ (701,395)	59.03%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	\$ (1,889,582)	\$ (2,189,582)	\$ 300,000	-13.70%	\$ (1,188,187)	\$ (1,260,687)	\$ 72,500	-5.75%	\$ (701,395)	59.03%
<b>Adjusted Grand Total Revenue</b>	\$ 1,158,915	\$ 18,685,513	\$ 17,526,598	6.20%	\$ 1,207,329	\$ 14,790,088	\$ 13,582,759	8.16%	\$ (48,414)	-4.01%

	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 358,745	\$ 6,697,809	\$ 6,339,063	94.64%	\$ 1,168,851	\$ 5,170,212	77.19%	\$ 491,007	\$ (132,261)	-26.94%
Contractual Services	268,246	5,167,340	4,899,094	94.81%	2,060,344	2,838,750	54.94%	109,409	158,837	145.18%
General Operating	90,831	3,284,000	3,193,169	97.23%	1,320,932	1,872,237	57.01%	171,216	(80,386)	-46.95%
Capital Outlay	70,175	5,671,951	5,601,775	98.76%	2,020,040	3,581,735	63.15%	355,700	(285,525)	-80.27%
Debt Service	13,109	2,139,155	2,126,046	99.39%	2,126,046	-	0.00%	31,168	(18,060)	-57.94%
Transfers & Advances	1,889,582	2,189,582	300,000	13.70%	-	300,000	13.70%	1,188,187	701,395	59.03%
<b>Grand Total Expenditures</b>	\$ 2,690,688	\$ 25,149,836	\$ 22,459,149	89.30%	\$ 8,696,213	\$ 13,762,935	54.72%	\$ 2,346,687	\$ 344,001	14.66%
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (1,889,582)	\$ (2,189,582)	\$ (300,000)	13.70%	\$ -	\$ 300,000	13.70%	\$ (1,188,187)	\$ (701,395)	59.03%
<b>Total Adjustments</b>	\$ (1,889,582)	\$ (2,189,582)	\$ (300,000)	13.70%	\$ -	\$ 300,000	13.70%	\$ (1,188,187)	\$ (701,395)	59.03%
<b>Adjusted Grand Total Expenditures</b>	\$ 801,106	\$ 22,960,254	\$ 22,159,148	96.51%	\$ 8,696,213	\$ 13,462,935	58.64%	\$ 1,158,500	\$ (357,394)	-30.85%
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	\$ 28,376,733	\$ 23,745,334			\$ 19,680,519			\$ 22,401,433	\$ 5,975,300	26.67%
		94.42%								



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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>Taxes</b>	<b>\$ 539,927.19</b>	<b>\$ 9,031,060.00</b>	<b>\$ 8,491,132.81</b>	<b>\$ 9,031,060.00</b>	<b>\$ -</b>
Income Taxes	\$ 539,927.19	\$ 7,403,882.00	\$ 6,863,954.81	\$ 7,403,882.00	\$ -
Property Taxes	\$ -	\$ 1,627,178.00	\$ 1,627,178.00	\$ 1,627,178.00	\$ -
<b>Intergovernmental</b>	<b>\$ 183,317.21</b>	<b>\$ 3,139,775.04</b>	<b>\$ 2,956,457.83</b>	<b>\$ 3,139,775.04</b>	<b>\$ -</b>
Grants & Loans	\$ 40,665.00	\$ 1,356,880.54	\$ 1,316,215.54	\$ 1,356,880.54	\$ -
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 142,652.21	\$ 1,782,894.50	\$ 1,640,242.29	\$ 1,782,894.50	\$ -
<b>Charges for Service</b>	<b>\$ 380,176.37</b>	<b>\$ 4,937,450.00</b>	<b>\$ 4,557,273.63</b>	<b>\$ 4,937,450.00</b>	<b>\$ -</b>
General Government Fees	\$ 26,321.08	\$ 231,650.00	\$ 205,328.92	\$ 231,650.00	\$ -
Other Service Charges	\$ 656.51	\$ 190,000.00	\$ 189,343.49	\$ 190,000.00	\$ -
Utility	\$ 353,198.78	\$ 4,515,800.00	\$ 4,162,601.22	\$ 4,515,800.00	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 11,115.89</b>	<b>\$ 74,850.00</b>	<b>\$ 63,734.11</b>	<b>\$ 74,850.00</b>	<b>\$ -</b>
Mayor's Court	\$ 10,980.89	\$ 72,100.00	\$ 61,119.11	\$ 72,100.00	\$ -
Other Fines & Forfeitures	\$ 135.00	\$ 2,750.00	\$ 2,615.00	\$ 2,750.00	\$ -
<b>Special Assessments</b>	<b>\$ -</b>	<b>\$ 21,261.00</b>	<b>\$ 21,261.00</b>	<b>\$ 21,261.00</b>	<b>\$ -</b>
Special Assessments	\$ -	\$ 21,261.00	\$ 21,261.00	\$ 21,261.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 44,378.45</b>	<b>\$ 1,481,117.44</b>	<b>\$ 1,436,738.99</b>	<b>\$ 1,481,117.44</b>	<b>\$ -</b>
Investment Income	\$ 13,985.60	\$ 141,317.44	\$ 127,331.84	\$ 141,317.44	\$ -
Other Miscellaneous Revenue	\$ 30,392.85	\$ 1,339,800.00	\$ 1,309,407.15	\$ 1,339,800.00	\$ -
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 1,889,581.84</b>	<b>\$ 2,189,581.84</b>	<b>\$ 300,000.00</b>	<b>\$ 2,189,581.84</b>	<b>\$ -</b>
Transfers & Advances	\$ 1,889,581.84	\$ 2,189,581.84	\$ 300,000.00	\$ 2,189,581.84	\$ -
<b>Grand Total</b>	<b>\$ 3,048,496.95</b>	<b>\$ 20,875,095.32</b>	<b>\$ 17,826,598.37</b>	<b>\$ 20,875,095.32</b>	<b>\$ -</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 358,745.39	\$ 1,168,851.06	\$ 6,697,808.86	\$ 5,170,212.41	\$ 6,626,447.00	\$ 71,361.86	\$ -
Contractual Services	\$ 268,245.96	\$ 2,060,343.91	\$ 5,167,340.35	\$ 2,838,750.48	\$ 4,236,890.00	\$ 930,450.35	\$ -
General Operating	\$ 90,830.70	\$ 1,320,932.35	\$ 3,283,999.74	\$ 1,872,236.69	\$ 2,930,684.00	\$ 353,315.74	\$ -
Capital Outlay	\$ 70,175.28	\$ 2,020,039.77	\$ 5,671,950.54	\$ 3,581,735.49	\$ 4,070,807.00	\$ 1,601,143.54	\$ -
Debt Service	\$ 13,108.78	\$ 2,126,046.22	\$ 2,139,155.00	\$ -	\$ 2,139,155.00	\$ -	\$ -
Transfers & Advances	\$ 1,889,581.84	\$ -	\$ 2,189,582.00	\$ 300,000.16	\$ 2,189,582.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 2,690,687.95</b>	<b>\$ 8,696,213.31</b>	<b>\$ 25,149,836.49</b>	<b>\$ 13,762,935.23</b>	<b>\$ 22,193,565.00</b>	<b>\$ 2,956,271.49</b>	<b>\$ -</b>



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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>Salary &amp; Related</b>	<b>\$ 358,745.39</b>	<b>\$ 1,168,851.06</b>	<b>\$ 6,697,808.86</b>	<b>\$ 5,170,212.41</b>	<b>\$ 6,626,447.00</b>	<b>\$ 71,361.86</b>	<b>\$ -</b>
Salaries & Wages	\$ 282,047.41	\$ 15,141.20	\$ 4,245,671.20	\$ 3,948,482.59	\$ 4,241,130.00	\$ 4,541.20	\$ -
Taxes & Insurance	\$ 10,211.04	\$ 1,129,241.45	\$ 1,600,197.45	\$ 460,744.96	\$ 1,540,836.00	\$ 59,361.45	\$ -
Pension	\$ 46,505.71	\$ -	\$ 704,035.00	\$ 657,529.29	\$ 704,035.00	\$ -	\$ -
Employee Benefits	\$ 19,981.23	\$ 24,468.41	\$ 147,905.21	\$ 103,455.57	\$ 140,446.00	\$ 7,459.21	\$ -
<b>Contractual Services</b>	<b>\$ 268,245.96</b>	<b>\$ 2,060,343.91</b>	<b>\$ 5,167,340.35</b>	<b>\$ 2,838,750.48</b>	<b>\$ 4,236,890.00</b>	<b>\$ 930,450.35</b>	<b>\$ -</b>
Governmental Services	\$ 67,902.72	\$ 4,370.00	\$ 115,970.00	\$ 43,697.28	\$ 111,600.00	\$ 4,370.00	\$ -
Financial & Legal	\$ 15,955.81	\$ 304,547.46	\$ 559,011.27	\$ 238,508.00	\$ 525,348.00	\$ 33,663.27	\$ -
Planning & Zoning	\$ 21,979.05	\$ 869,438.55	\$ 2,556,517.60	\$ 1,665,100.00	\$ 1,813,600.00	\$ 743,917.60	\$ (1,000.00)
Maintenance & Insurance	\$ 92,194.43	\$ 288,812.95	\$ 635,911.38	\$ 254,904.00	\$ 609,000.00	\$ 25,911.38	\$ 1,000.00
Other Contractual	\$ 55,390.74	\$ 362,151.39	\$ 916,883.33	\$ 499,341.20	\$ 819,342.00	\$ 97,541.33	\$ -
Utility	\$ 14,823.21	\$ 231,023.56	\$ 383,046.77	\$ 137,200.00	\$ 358,000.00	\$ 25,046.77	\$ -
<b>General Operating</b>	<b>\$ 90,830.70</b>	<b>\$ 1,320,932.35</b>	<b>\$ 3,283,999.74</b>	<b>\$ 1,872,236.69</b>	<b>\$ 2,930,684.00</b>	<b>\$ 353,315.74</b>	<b>\$ -</b>
Supplies & Materials	\$ 18,090.53	\$ 414,893.51	\$ 971,128.04	\$ 538,144.00	\$ 887,779.00	\$ 85,849.04	\$ (2,500.00)
Transportation	\$ 7,103.71	\$ 145,421.36	\$ 297,087.07	\$ 144,562.00	\$ 260,862.00	\$ 36,225.07	\$ -
Equipment	\$ 6,444.45	\$ 138,083.28	\$ 389,240.65	\$ 244,712.92	\$ 360,216.00	\$ 29,024.65	\$ -
Law Enforcement	\$ 1,128.28	\$ 8,835.77	\$ 41,714.05	\$ 31,750.00	\$ 35,000.00	\$ 6,714.05	\$ -
Utilities	\$ 32,829.89	\$ 448,156.84	\$ 645,239.73	\$ 164,253.00	\$ 580,158.00	\$ 65,081.73	\$ -
Tax-Related Expenses	\$ 23,593.57	\$ 14,000.00	\$ 357,174.00	\$ 319,580.43	\$ 357,174.00	\$ -	\$ -
Miscellaneous Operating	\$ 1,640.27	\$ 151,541.59	\$ 582,416.20	\$ 429,234.34	\$ 449,495.00	\$ 130,421.20	\$ 2,500.00
<b>Capital Outlay</b>	<b>\$ 70,175.28</b>	<b>\$ 2,020,039.77</b>	<b>\$ 5,671,950.54</b>	<b>\$ 3,581,735.49</b>	<b>\$ 4,070,807.00</b>	<b>\$ 1,601,143.54</b>	<b>\$ -</b>
Equipment	\$ -	\$ 77,496.55	\$ 269,148.80	\$ 191,652.25	\$ 260,900.00	\$ 8,248.80	\$ -
Facilities	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -
Rolling Stock	\$ 61,525.28	\$ 124,298.48	\$ 336,907.00	\$ 151,083.24	\$ 336,907.00	\$ -	\$ -
Capital Projects	\$ 8,650.00	\$ 1,818,244.74	\$ 4,965,894.74	\$ 3,139,000.00	\$ 3,373,000.00	\$ 1,592,894.74	\$ -
<b>Debt Service</b>	<b>\$ 13,108.78</b>	<b>\$ 2,126,046.22</b>	<b>\$ 2,139,155.00</b>	<b>\$ -</b>	<b>\$ 2,139,155.00</b>	<b>\$ -</b>	<b>\$ -</b>
Interest Expense - Governmental Funds	\$ -	\$ 251,299.00	\$ 251,299.00	\$ -	\$ 251,299.00	\$ -	\$ -
Principal Payment - Governmental Funds	\$ 13,108.78	\$ 699,360.22	\$ 712,469.00	\$ -	\$ 712,469.00	\$ -	\$ -
Interest Expense - Utility Funds	\$ -	\$ 289,731.00	\$ 289,731.00	\$ -	\$ 289,731.00	\$ -	\$ -
Principal Payment - Utility Funds	\$ -	\$ 885,656.00	\$ 885,656.00	\$ -	\$ 885,656.00	\$ -	\$ -
Other Debt-Related Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 1,889,581.84</b>	<b>\$ -</b>	<b>\$ 2,189,582.00</b>	<b>\$ 300,000.16</b>	<b>\$ 2,189,582.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ 1,889,581.84	\$ -	\$ 2,189,582.00	\$ 300,000.16	\$ 2,189,582.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 2,690,687.95</b>	<b>\$ 8,696,213.31</b>	<b>\$ 25,149,836.49</b>	<b>\$ 13,762,935.23</b>	<b>\$ 22,193,565.00</b>	<b>\$ 2,956,271.49</b>	<b>\$ -</b>

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

Rev. Code Sec. 5705.39

County Auditor's Office,  
Licking County, Ohio  
Newark, Ohio  
January 28, 2022

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, 2022 as determined by the Budget Commission of Licking County.

*Michael L. Smith*

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

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

	January 1, 2022 UNEC. BALANCE	TAXES	OTHER	TOTAL
<b>GENERAL</b>	\$ 2,851,308.22	\$ 1,164,770.00	\$ 852,887.00	\$ 4,868,965.22
<b>SPECIAL REVENUE</b>	8,060,898.39	-	8,967,179.86	17,028,078.25
<b>DEBT SERVICE</b>	293,468.19	-	979,264.00	1,272,732.19
<b>CAPITAL PROJECTS</b>	2,368,428.55	-	470,458.00	2,838,886.55
<b>SPECIAL ASSESSMENTS</b>	-	-	-	-
<b>ENTERPRISE</b>	11,123,321.72	-	7,480,536.46	18,603,858.18
<b>INTERNAL</b>	-	-	-	-
<b>FIDUCIARY</b>	359,971.56	-	960,000.00	1,319,971.56
<b>TOTAL ALL FUNDS</b>	<u>\$ 25,057,396.63</u>	<u>\$ 1,164,770.00</u>	<u>\$ 19,710,325.32</u>	<u>\$ 45,932,491.95</u>
<b>GENERAL</b>				
101 - General Fund	\$ 2,849,064.46	\$ 1,164,770.00	\$ 852,787.00	\$ 4,866,621.46
102 - Unclaimed Funds	2,243.76	-	100.00	2,343.76
<b>TOTAL</b>	<u>\$ 2,851,308.22</u>	<u>\$ 1,164,770.00</u>	<u>\$ 852,887.00</u>	<u>\$ 4,868,965.22</u>
<b>SPECIAL REVENUE</b>				
201 - Street Fund	\$ 3,001,288.57	\$ -	\$ 4,433,719.50	\$ 7,435,008.07
202 - State Highway	292,713.84	-	93,264.00	385,977.84
203 - Ecological Preservation	8,650.00	-	-	8,650.00
204 - Pataskala JEDD	3,766.08	-	-	3,766.08
205 - Permissive License Tax	366,388.13	-	318,688.00	685,076.13
206 - Recreation Fund	201,240.55	-	598,750.00	799,990.55
207 - Park Use	133,849.08	-	51,900.00	185,749.08
208 - Police Fund	3,907,743.84	-	3,395,597.00	7,303,340.84
209 - Immobilization	490.00	-	-	490.00
210 - Mayor's Court Computer	24,221.85	-	3,000.00	27,221.85
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10
212 - Law Enforcement Trust	15,502.84	-	2,500.00	18,002.84
213 - Pataskaka Mobile Home Park	4,491.72	-	0.28	4,492.00
214 - FEMA Fund	-	-	-	-
215 - CHIP Fund	-	-	-	-
216 - Community Development Block Grant	-	-	-	-
217 - Safe Routes to School	-	-	-	-
218 - Police K-9	24,267.63	-	1,500.00	25,767.63
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	58,939.54	-	-	58,939.54
224 - Local Coronavirus Relief Fund	-	-	-	-
225 - Local Fiscal Recovery Fund	-	-	63,761.08	63,761.08
<b>TOTAL</b>	<u>\$ 8,060,898.39</u>	<u>\$ -</u>	<u>\$ 8,967,179.86</u>	<u>\$ 17,028,078.25</u>
<b>DEBT SERVICE</b>				
401 - Debt Service	\$ 293,468.19	\$ -	\$ 979,264.00	\$ 1,272,732.19
402 - Street Bond	-	-	-	-
<b>TOTAL</b>	<u>\$ 293,468.19</u>	<u>\$ -</u>	<u>\$ 979,264.00</u>	<u>\$ 1,272,732.19</u>
<b>CAPITAL PROJECTS</b>				
301 - Capital Improvements	\$ 1,342,368.78	\$ -	\$ 122,958.00	\$ 1,465,326.78
302 - Bond Improvements	-	-	-	-
303 - State Issue II Capital Improvements	31,831.32	-	-	31,831.32
304 - Municipal Building Purchase	-	-	-	-
305 - Courter Bridge Improvements	-	-	-	-
306 - SR 310 TIF	847,993.69	-	250,000.00	1,097,993.69
307 - Columbia Road Bridge Improvements	-	-	-	-
308 - Capital Facilities	146,234.76	-	97,500.00	243,734.76
<b>TOTAL</b>	<u>\$ 2,368,428.55</u>	<u>\$ -</u>	<u>\$ 470,458.00</u>	<u>\$ 2,838,886.55</u>

**SPECIAL ASSESSMENTS**

	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ENTERPRISE FUND**

601 - Water Utility	\$ 1,540,519.08	\$ -	\$ 1,386,430.00	\$ 2,926,949.08
602 - Water Capital Improvements	2,738,280.42	-	853,750.00	3,592,030.42
603 - Water Bond Improvements	1.06	-	-	1.06
604 - Water Debt Service	56,158.49	-	527,700.00	583,858.49
605 - Water Treatment Plant #2	0.38	-	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	605,000.00	605,000.00
651 - Sewer Utility	3,379,465.89	-	1,709,250.00	5,088,715.89
652 - Sewer Capital Improvements	3,275,667.36	-	1,400,367.46	4,676,034.82
653 - Sewer Bond Improvements	387.84	-	0.16	388.00
654 - Sewer Debt Service	119,704.52	-	477,777.84	597,482.36
655 - Oaks Assessment	13,136.68	-	20,261.00	33,397.68
656 - Utility State Issue II (OPWC)	-	-	500,000.00	500,000.00
<b>TOTAL</b>	<b>\$ 11,123,321.72</b>	<b>\$ -</b>	<b>\$ 7,480,536.46</b>	<b>\$ 18,603,858.18</b>

**INTERNAL FUNDS**

	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**FIDUCIARY FUNDS**

501 - Construction Account/Project Fund	\$ 271,082.69	\$ -	\$ 750,000.00	\$ 1,021,082.69
502 - Fire Escrow Fund	-	-	100,000.00	100,000.00
503 - Vendor Bond & Escrow	850.00	-	50,000.00	50,850.00
504 - Police Evidence Cash Seizure	18,572.71	-	60,000.00	78,572.71
999 - Payroll Clearing Fund	69,466.16	-	-	69,466.16
<b>TOTAL</b>	<b>\$ 359,971.56</b>	<b>\$ -</b>	<b>\$ 960,000.00</b>	<b>\$ 1,319,971.56</b>

THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022 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

*[Handwritten Signature]*

*[Handwritten Signature]*

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

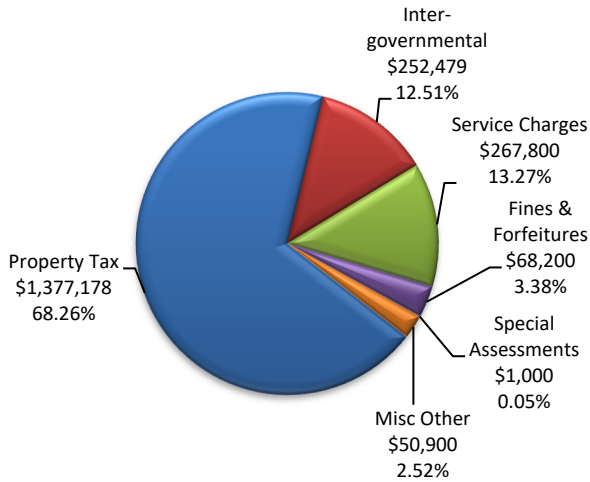
	RESOURCES AVAILABLE	RESOURCES APPROPRIATED BY LEGISLATION	PROJECTED UNENCUMBERED FUND BALANCE AS 12/31/22	OK OR EXCEEDS
<b>GENERAL</b>	\$ 4,868,965.22	\$ 2,383,534.20	\$ 2,485,431.02	OK
<b>SPECIAL REVENUE</b>	17,028,078.25	9,153,117.00	7,874,961.25	OK
<b>DEBT SERVICE</b>	1,272,732.19	999,417.00	273,315.19	OK
<b>CAPITAL PROJECTS</b>	2,838,886.55	426,359.00	2,412,527.55	OK
<b>SPECIAL ASSESSMENTS</b>	-	-	-	OK
<b>ENTERPRISE</b>	18,603,858.18	8,267,018.00	10,336,840.18	OK
<b>INTERNAL</b>	-	-	-	OK
<b>FIDUCIARY</b>	1,319,971.56	960,000.00	359,971.56	OK
<b>TOTAL</b>	<u>\$ 45,932,491.95</u>	<u>\$ 22,189,445.20</u>	<u>\$ 23,743,046.75</u>	
<b>GENERAL</b>				
101 - General Fund	\$ 4,866,621.46	\$ 2,383,534.20	\$ 2,483,087.26	OK
102 - Unclaimed Funds	2,343.76	-	2,343.76	OK
<b>TOTAL GENERAL</b>	<u>\$ 4,868,965.22</u>	<u>\$ 2,383,534.20</u>	<u>\$ 2,485,431.02</u>	<b>OK</b>
<b>SPECIAL REVENUE</b>				
201 - Street Fund	\$ 7,435,008.07	\$ 4,276,150.00	\$ 3,158,858.07	OK
202 - State Highway	385,977.84	61,000.00	324,977.84	OK
203 - Ecological Preservation	8,650.00	-	8,650.00	OK
204 - Pataskala JEDD	3,766.08	-	3,766.08	OK
205 - Permissive License Tax	685,076.13	313,500.00	371,576.13	OK
206 - Recreation Fund	799,990.55	578,398.00	221,592.55	OK
207 - Park Use	185,749.08	112,500.00	73,249.08	OK
208 - Police Fund	7,303,340.84	3,792,577.00	3,510,763.84	OK
209 - Immobilization	490.00	-	490.00	OK
210 - Mayor's Court Computer	27,221.85	7,000.00	20,221.85	OK
211 - Alcohol Enforcement & Education	5,946.10	2,500.00	3,446.10	OK
212 - Law Enforcement Trust	18,002.84	5,000.00	13,002.84	OK
213 - Pataskaka Mobile Home Park	4,492.00	4,492.00	-	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	25,767.63	-	25,767.63	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	58,939.54	-	58,939.54	OK
224 - Local Coronavirus Relief Fund	-	-	-	OK
225 - Local Fiscal Recovery Fund	63,761.08	-	63,761.08	OK
<b>TOTAL SPECIAL REVENUE</b>	<u>\$ 17,028,078.25</u>	<u>\$ 9,153,117.00</u>	<u>\$ 7,874,961.25</u>	<b>OK</b>
<b>DEBT SERVICE</b>				
401 - Debt Service	\$ 1,272,732.19	\$ 999,417.00	\$ 273,315.19	OK
402 - Street Bond	-	-	-	OK
<b>TOTAL DEBT SERVICE</b>	<u>\$ 1,272,732.19</u>	<u>\$ 999,417.00</u>	<u>\$ 273,315.19</u>	<b>OK</b>
<b>CAPITAL PROJECTS</b>				
301 - Capital Improvements	\$ 1,465,326.78	\$ 169,665.00	\$ 1,295,661.78	OK
302 - Bond Improvements	-	-	-	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	1,097,993.69	106,694.00	991,299.69	OK

307 - Columbia Road Bridge Improvements	-	-	-	OK
308 - Capital Facilities	243,734.76	150,000.00	93,734.76	OK
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 2,838,886.55</b>	<b>\$ 426,359.00</b>	<b>\$ 2,412,527.55</b>	<b>OK</b>
<b><u>SPECIAL ASSESSMENTS</u></b>				
	\$ -	\$ -	\$ -	OK
	-	-	-	OK
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>OK</b>
<b><u>ENTERPRISE FUND</u></b>				
601 - Water Utility	\$ 2,926,949.08	\$ 1,468,487.00	\$ 1,458,462.08	OK
602 - Water Capital Improvements	3,592,030.42	1,850,500.00	1,741,530.42	OK
603 - Water Bond Improvements	1.06	-	1.06	OK
604 - Water Debt Service	583,858.49	576,369.00	7,489.49	OK
605 - Water Treatment Plant #2	0.38	-	0.38	OK
606 - Water Utility State Issue II (OPWC)	605,000.00	605,000.00	-	OK
651 - Sewer Utility	5,088,715.89	2,326,506.00	2,762,209.89	OK
652 - Sewer Capital Improvements	4,676,034.82	340,000.00	4,336,034.82	OK
653 - Sewer Bond Improvements	388.00	388.00	-	OK
654 - Sewer Debt Service	597,482.36	578,754.00	18,728.36	OK
655 - Oaks Assessment	33,397.68	21,014.00	12,383.68	OK
656 - Utility State Issue II (OPWC)	500,000.00	500,000.00	-	OK
<b>TOTAL ENTERPRISE</b>	<b>\$ 18,603,858.18</b>	<b>\$ 8,267,018.00</b>	<b>\$ 10,336,840.18</b>	<b>OK</b>
<b><u>INTERNAL FUNDS</u></b>				
	\$ -	\$ -	\$ -	OK
	-	-	-	OK
<b>TOTAL INTERNAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>OK</b>
<b><u>FIDUCIARY FUNDS</u></b>				
501 - Construction Account/Project Fund	\$ 1,021,082.69	\$ 750,000.00	\$ 271,082.69	OK
502 - Fire Escrow Fund	100,000.00	100,000.00	-	OK
503 - Vendor Bond & Escrow	50,850.00	50,000.00	850.00	OK
504 - Police Evidence/Cash Seizure	78,572.71	60,000.00	18,572.71	OK
999 - Payroll Clearing Fund	69,466.16	-	69,466.16	OK
<b>TOTAL FIDUCIARY</b>	<b>\$ 1,319,971.56</b>	<b>\$ 960,000.00</b>	<b>\$ 359,971.56</b>	<b>OK</b>

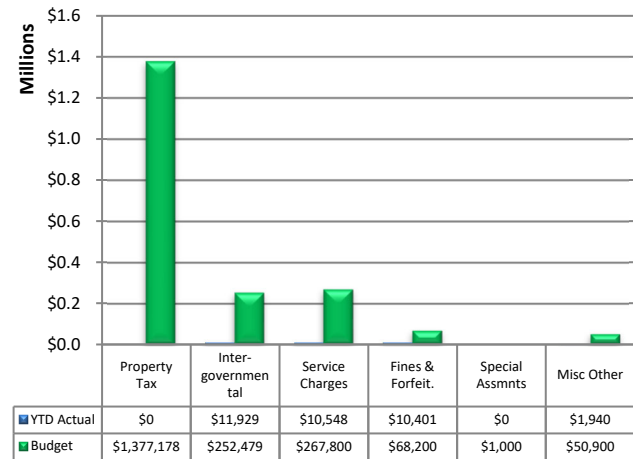
**General Fund (101)**

**Revenue** – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$34.8 thousand, which represents 1.73% of budget. When compared to a straight-line rate of 8.33%, it is clear that general fund revenues through January 31<sup>st</sup> are running behind budget. The timing of when the city receives its semi-annual property tax settlements, however, does skew the total. Eliminating the impact that the property tax receipts have in the calculation, the total is running at 5.44%, or approximately 2.9% below budget.

**General Fund Revenue Budget by Source**



**General Fund Revenue Budget vs YTD Actual**



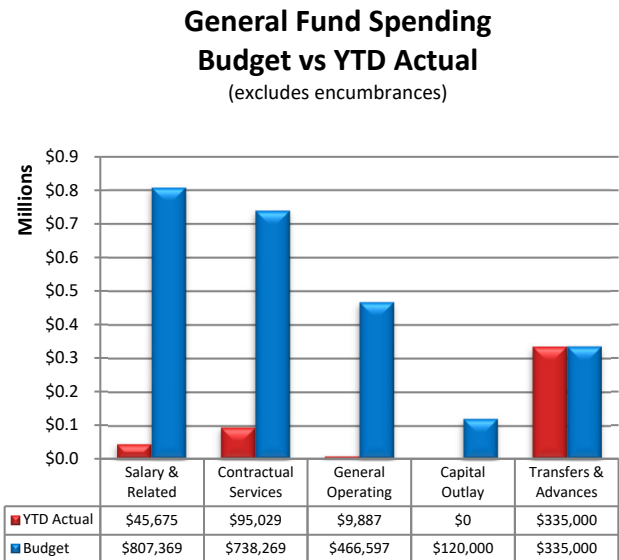
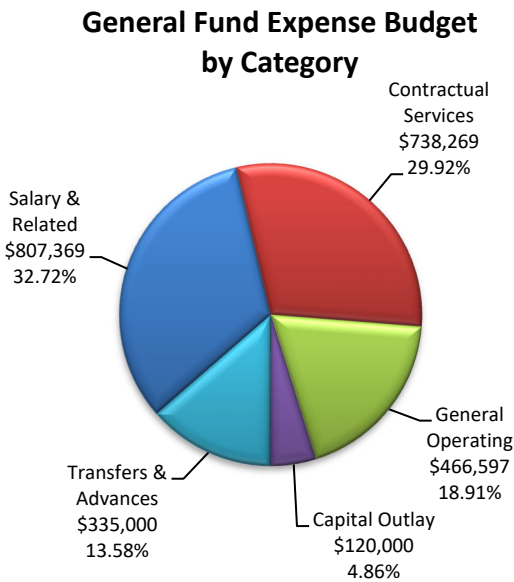
The largest revenue source for the general fund is property taxes, which accounts for 68.26% of the 2022 general fund revenue budget. The 2022 budget for this category is projected to be \$1.38 million and would be up by \$47.3 thousand (3.56%) when compared to 2021 full-year collections. To-date, however, the general fund has not yet received any property tax revenues from the Licking County Treasurer and would not anticipate doing so until the month of March.

Service charge revenues represent the second largest revenue category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2022 budget in this category is \$267.8 thousand (13.27% of budget). Through January 31, the city has received \$10.5 thousand (3.94% of budget) and is up by only \$0.1 thousand (1.11%) from FY 2021. The variance is the result of increased requests for permits from the city in 2021 (up \$0.6 thousand) and reduced variance applications and zoning permit requests (down \$0.2 thousand).

Intergovernmental revenue is the next major general fund revenue source. It reflects funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2022, it is projected to account for approximately \$252.5 thousand (12.51% of total fund budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. On a year to-date basis, the fund has received \$11.9 thousand in this category (4.72% of budget) and is up by \$2.6 thousand (27.63%) when compared to the same one-month period in 2021.

Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2022 budget in this category is \$68.2 thousand (3.38% of budget) and consists of fines and forfeitures generated by the operation of the city’s Mayor’s Court, as well as other state-generated fines. Through January 31, the city has received \$10.4 thousand in this category, which represents 15.25% of budget. Compared to the same one-month period in 2021, the total is up by \$7.6 thousand, or 275%. The primary driver of the increase is the improved rate of revenue generated by the Mayor’s Court in 2022.

**Expenditures** – The general fund has a total appropriated expenditure budget for 2022 of approximately \$2.47 million. Total spending through January 31 is \$485.6 thousand and is equal to 19.68% of the budget. Including encumbrances (e.g., purchase orders) of \$635.4 thousand (but excluding transfers) in the total results in a total ratio equal to 36.86% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same one-month period in 2021 (and excluding transfers), the total is up by \$35.5 thousand (30.79%).



Salaries, wages and other employee-related costs represent the largest expense category, with a 2022 budget of \$807.4 thousand, or 32.72% of the general fund budget. Spending through January 31 was \$45.7 thousand, or 5.66% of budget. The positive variance (\$21.6 thousand below budget) was primarily the result of an open HR position and no employee HRA funding paid in January.

Contractual services is another major expense category in the General fund. The 2022 budget in this category is \$738.3 thousand (29.92% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through January 31 is \$95.0 thousand (12.87% of budget). Including encumbrances (e.g., purchase orders) of \$290.9 thousand in the total, 52.27% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within budget.

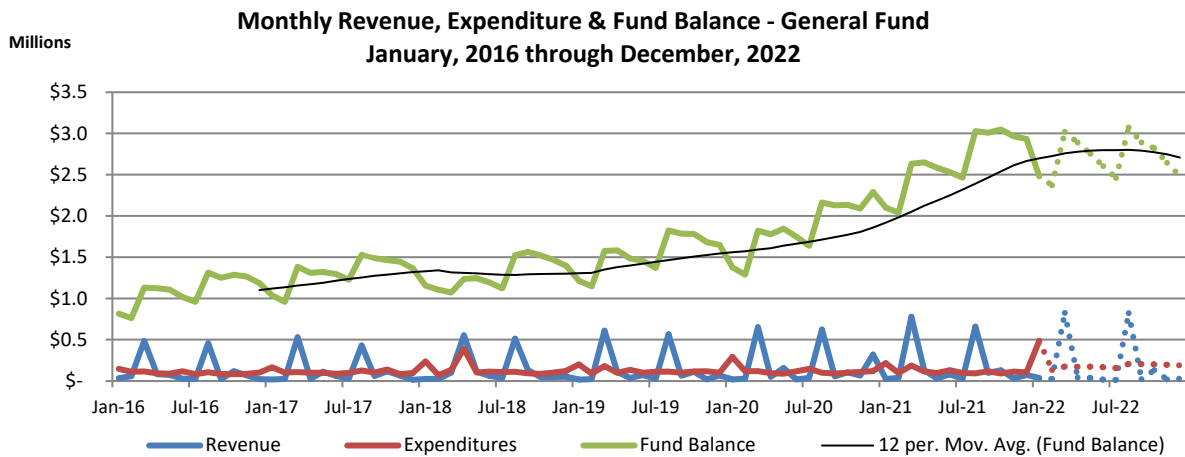
General operating expenditures is another significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of \$466.6 thousand, or 18.91% of the fund’s budget. Year to-date 2022 spending in this category is \$9.9 thousand and is equal to 2.12% of budget. Including



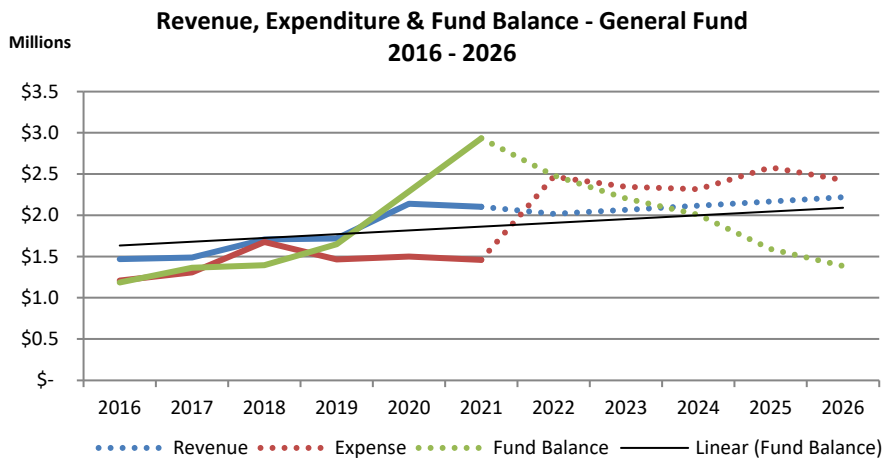
encumbrances in the calculation, the total spent or committed is \$222.9 thousand, or 47.78% of budget. Spending in this category is down by \$16.5 thousand (62.57%) from the same one-month period in 2021.

The approved 2022 budget in the general fund includes \$335,000 in interfund transfers to the Recreation (206) fund to provide additional funding for recreational programming. This is a major increase from FY 2021 which had a total of \$110,000 in interfund transfers. In prior years, the General fund would cover 50% of the wages and benefits for Parks & Recreation employees. Starting in 2022, these are all being charged 100% to the Recreation fund, which results in the fund requiring additional funding. The 2022 transfers were made on the accounting system during the month of January.

**Fund Balance** – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the related revenues/expenses) is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



The chart above plots revenue, expenditures and fund balance on a monthly basis since January 2016. The solid color lines represent historical numbers, and any dotted lines representing projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart. Since 2016, the fund has generally been on an upward trajectory. The approved 2022 budget would have the fund declining by \$449.7 thousand (15.33%) if 100% of the projected revenue was collected and 100% of appropriations spent. The major spikes in revenue (typically March & August) represent the receipt of the semi-annual property tax settlements. The April 2018 and January 2022 spikes reflect interfund transfers of \$250.0 and \$335.0 thousand, respectively, to the Capital Improvements and Recreational Programming funds.



As you can see from the chart at the bottom of the previous page, fiscal years 2016 through 2021 were very positive for the general fund balance, even though the fund had been generally declining over the prior several years. This improvement was due to both reduced spending and increased revenues received during the year. Of note, spending in the 2016 - 2021 period was less than revenue received which resulted in the increasing fund balance. The fund is projected to be unable to maintain this positive trend in 2022 as the current forecast calls for deficit spending in each future year through 2026. The result of this is a declining fund balance in all future years. This chart has been updated with the approved 2022 budget data and the forecast through 2026. Based upon the numbers, the fund balance is currently projected to be \$1.38 million at the end of FY 2026 and would reflect a carryover balance ratio of 57.06% which is well above the 25-35% target range in the city's fund balance policy.

**CITY OF PATASKALA, OHIO**  
**JANUARY 2022 YTD ANALYSIS - General Fund (101)**

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>Beginning Fund Balance</b>		\$ 2,932,978	\$ 2,932,978			\$ 2,289,899	\$ 2,289,899				
<b>REVENUE</b>											
<b>Taxes</b>	Property Taxes	\$ -	\$ 1,377,178	\$ 1,377,178	0.00%	\$ -	\$ 1,164,770	\$ 1,164,770	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ 1,377,178</b>	<b>\$ 1,377,178</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 1,164,770</b>	<b>\$ 1,164,770</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Intergovernmental</b>	State-Shared Revenues	\$ 11,929	\$ 252,479	\$ 240,550	4.72%	\$ 9,347	\$ 207,978	\$ 198,631	4.49%	\$ 2,582	27.63%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Intergovernmental</b>	<b>\$ 11,929</b>	<b>\$ 252,479</b>	<b>\$ 240,550</b>	<b>4.72%</b>	<b>\$ 9,347</b>	<b>\$ 207,978</b>	<b>\$ 198,631</b>	<b>4.49%</b>	<b>\$ 2,582</b>	<b>27.63%</b>
<b>Charges for Service</b>	General Government Fees	\$ 9,891	\$ 77,800	\$ 67,909	12.71%	\$ 9,621	\$ 62,750	\$ 53,129	15.33%	\$ 270	2.81%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	657	190,000	189,343	0.35%	811	190,000	189,189	0.43%	(154)	-19.01%
	<b>Total Charges for Service</b>	<b>\$ 10,548</b>	<b>\$ 267,800</b>	<b>\$ 257,252</b>	<b>3.94%</b>	<b>\$ 10,431</b>	<b>\$ 252,750</b>	<b>\$ 242,319</b>	<b>4.13%</b>	<b>\$ 116</b>	<b>1.11%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ 10,401	\$ 68,100	\$ 57,699	15.27%	\$ 2,773	\$ 102,750	\$ 99,977	2.70%	\$ 7,628	275.09%
	Other Fines & Forfeitures	-	100	100	0.00%	-	100	100	0.00%	-	0.00%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 10,401</b>	<b>\$ 68,200</b>	<b>\$ 57,799</b>	<b>15.25%</b>	<b>\$ 2,773</b>	<b>\$ 102,850</b>	<b>\$ 100,077</b>	<b>2.70%</b>	<b>\$ 7,628</b>	<b>275.09%</b>
<b>Special Assessments</b>	Special Assessments	-	1,000	1,000	0.00%	-	2,500	2,500	0.00%	-	0.00%
	<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>	Investment Income	\$ 1,826	\$ 19,400	\$ 17,574	9.41%	\$ 1,047	\$ 29,100	\$ 28,053	3.60%	\$ 779	74.39%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	113	31,500	31,387	0.36%	1,966	21,500	19,534	9.14%	(1,852)	-94.24%
	<b>Total Other Sources</b>	<b>\$ 1,940</b>	<b>\$ 50,900</b>	<b>\$ 48,960</b>	<b>3.81%</b>	<b>\$ 3,013</b>	<b>\$ 50,600</b>	<b>\$ 47,587</b>	<b>5.95%</b>	<b>\$ (1,073)</b>	<b>-35.62%</b>
<b>Interfund Transfers</b>	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Grand Total Revenue</b>	<b>\$ 34,817</b>	<b>\$ 2,017,557</b>	<b>\$ 1,982,740</b>	<b>1.73%</b>	<b>\$ 25,564</b>	<b>\$ 1,781,448</b>	<b>\$ 1,755,884</b>	<b>1.44%</b>	<b>\$ 9,253</b>	<b>36.20%</b>
<b>Adjustments:</b>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$ 34,817</b>	<b>\$ 2,017,557</b>	<b>\$ 1,982,740</b>	<b>1.73%</b>	<b>\$ 25,564</b>	<b>\$ 1,781,448</b>	<b>\$ 1,755,884</b>	<b>1.44%</b>	<b>\$ 9,253</b>	<b>36.20%</b>

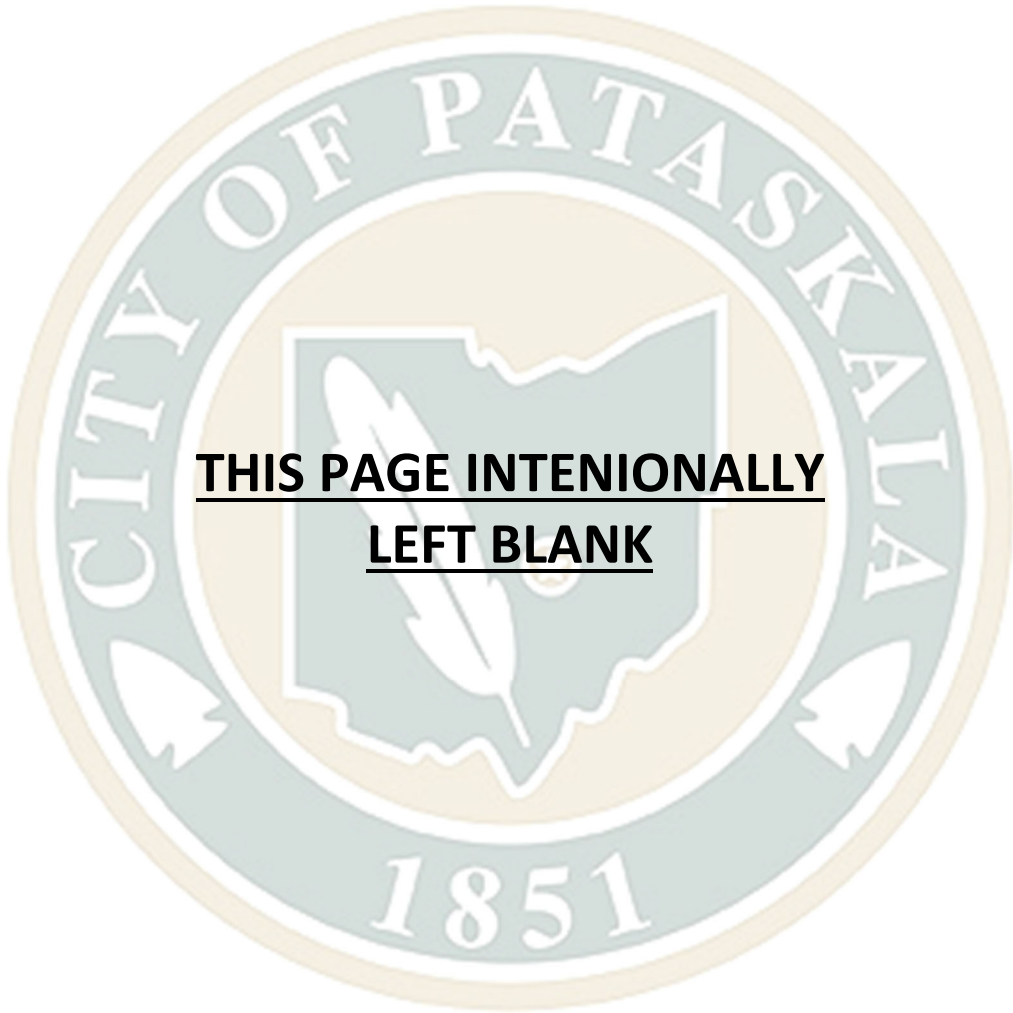
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
	Salary & Related	\$ 45,675	\$ 807,369	\$ 761,694	94.34%	\$ 131,434	\$ 630,260	78.06%	\$ 62,059	\$ (16,384)	-26.40%
	Contractual Services	95,029	738,269	643,240	87.13%	290,895	352,345	47.73%	26,661	68,367	256.43%
	General Operating	9,887	466,597	456,710	97.88%	213,032	243,678	52.22%	26,417	(16,530)	-62.57%
	Capital Outlay	-	120,000	120,000	-100.00%	-	120,000	100.00%	-	-	0.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	335,000	335,000	-	0.00%	-	-	0.00%	100,000	235,000	235.00%
	<b>Grand Total Expenditures</b>	<b>\$ 485,591</b>	<b>\$ 2,467,234</b>	<b>\$ 1,981,643</b>	<b>80.32%</b>	<b>\$ 635,361</b>	<b>\$ 1,346,282</b>	<b>54.57%</b>	<b>\$ 215,138</b>	<b>\$ 270,454</b>	<b>125.71%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ (335,000)	\$ (335,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (100,000)	\$ (235,000)	235.00%
	<b>Total Adjustments</b>	<b>\$ (335,000)</b>	<b>\$ (335,000)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (100,000)</b>	<b>\$ (235,000)</b>	<b>235.00%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 150,591</b>	<b>\$ 2,132,234</b>	<b>\$ 1,981,643</b>	<b>92.94%</b>	<b>\$ 635,361</b>	<b>\$ 1,346,282</b>	<b>63.14%</b>	<b>\$ 115,138</b>	<b>\$ 35,454</b>	<b>30.79%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	<b>\$ 2,482,203</b>	<b>\$ 2,483,300</b>			<b>\$ 1,846,843</b>			<b>\$ 2,100,325</b>	<b>\$ 381,878</b>	<b>18.18%</b>
			<b>100.65%</b>								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>101 - General Fund</b>	\$ 34,816.94	\$ 2,017,557.00	\$ 1,982,740.06	\$ 2,017,557.00	\$ -
<b>Taxes</b>	\$ -	\$ 1,377,178.00	\$ 1,377,178.00	\$ 1,377,178.00	\$ -
Property Taxes	\$ -	\$ 1,377,178.00	\$ 1,377,178.00	\$ 1,377,178.00	\$ -
<b>Intergovernmental</b>	\$ 11,928.71	\$ 252,479.00	\$ 240,550.29	\$ 252,479.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 11,928.71	\$ 252,479.00	\$ 240,550.29	\$ 252,479.00	\$ -
<b>Charges for Service</b>	\$ 10,547.59	\$ 267,800.00	\$ 257,252.41	\$ 267,800.00	\$ -
General Government Fees	\$ 9,891.08	\$ 77,800.00	\$ 67,908.92	\$ 77,800.00	\$ -
Other Service Charges	\$ 656.51	\$ 190,000.00	\$ 189,343.49	\$ 190,000.00	\$ -
<b>Fines &amp; Forfeitures</b>	\$ 10,400.89	\$ 68,200.00	\$ 57,799.11	\$ 68,200.00	\$ -
Mayor's Court	\$ 10,400.89	\$ 68,100.00	\$ 57,699.11	\$ 68,100.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
<b>Special Assessments</b>	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Special Assessments	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
<b>Miscellaneous Revenue</b>	\$ 1,939.75	\$ 50,900.00	\$ 48,960.25	\$ 50,900.00	\$ -
Investment Income	\$ 1,826.45	\$ 19,400.00	\$ 17,573.55	\$ 19,400.00	\$ -
Other Miscellaneous Revenue	\$ 113.30	\$ 31,500.00	\$ 31,386.70	\$ 31,500.00	\$ -
<b>Transfers &amp; Advances</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	\$ 34,816.94	\$ 2,017,557.00	\$ 1,982,740.06	\$ 2,017,557.00	\$ -

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

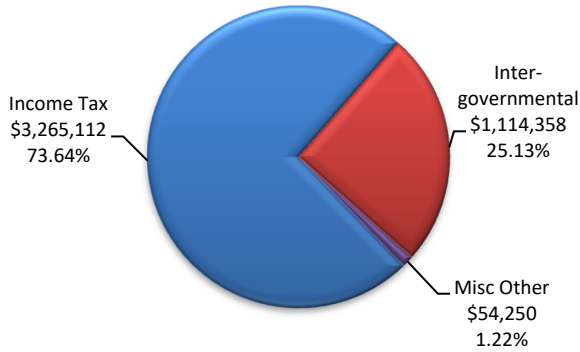
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>101 - General Fund</b>	<b>\$ 485,591.27</b>	<b>\$ 635,360.81</b>	<b>\$ 2,467,234.33</b>	<b>\$ 1,346,282.25</b>	<b>\$ 2,385,854.00</b>	<b>\$ 81,380.33</b>	<b>\$ -</b>
<b>General Government</b>	<b>\$ 113,767.88</b>	<b>\$ 209,966.30</b>	<b>\$ 999,509.62</b>	<b>\$ 675,775.44</b>	<b>\$ 965,378.00</b>	<b>\$ 34,131.62</b>	<b>\$ -</b>
Salary & Related	\$ 26,922.42	\$ 65,303.38	\$ 490,380.38	\$ 398,154.58	\$ 484,012.00	\$ 6,368.38	\$ -
Contractual Services	\$ 85,365.26	\$ 106,361.57	\$ 344,504.77	\$ 152,777.94	\$ 332,315.00	\$ 12,189.77	\$ -
General Operating	\$ 1,480.20	\$ 38,301.35	\$ 164,624.47	\$ 124,842.92	\$ 149,051.00	\$ 15,573.47	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Executive &amp; Legislative</b>	<b>\$ 10,741.94</b>	<b>\$ 39,115.36</b>	<b>\$ 211,311.85</b>	<b>\$ 161,454.55</b>	<b>\$ 204,073.00</b>	<b>\$ 7,238.85</b>	<b>\$ -</b>
Salary & Related	\$ 10,433.45	\$ 23,570.00	\$ 164,123.00	\$ 130,119.55	\$ 163,123.00	\$ 1,000.00	\$ -
Contractual Services	\$ -	\$ 3,070.48	\$ 14,970.48	\$ 11,900.00	\$ 12,000.00	\$ 2,970.48	\$ -
General Operating	\$ 308.49	\$ 12,474.88	\$ 32,218.37	\$ 19,435.00	\$ 28,950.00	\$ 3,268.37	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 8,532.58</b>	<b>\$ 146,585.29</b>	<b>\$ 329,203.26</b>	<b>\$ 174,085.39</b>	<b>\$ 317,650.00</b>	<b>\$ 11,553.26</b>	<b>\$ -</b>
Salary & Related	\$ 5,744.61	\$ 34,550.00	\$ 107,550.00	\$ 67,255.39	\$ 104,550.00	\$ 3,000.00	\$ -
Contractual Services	\$ 2,589.72	\$ 111,045.23	\$ 209,514.95	\$ 95,880.00	\$ 201,100.00	\$ 8,414.95	\$ -
General Operating	\$ 198.25	\$ 990.06	\$ 12,138.31	\$ 10,950.00	\$ 12,000.00	\$ 138.31	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Finance</b>	<b>\$ 3,168.03</b>	<b>\$ 19,666.67</b>	<b>\$ 114,309.71</b>	<b>\$ 91,475.01</b>	<b>\$ 111,053.00</b>	<b>\$ 3,256.71</b>	<b>\$ -</b>
Salary & Related	\$ 2,574.99	\$ 7,415.36	\$ 44,420.36	\$ 34,430.01	\$ 43,250.00	\$ 1,170.36	\$ -
Contractual Services	\$ 446.00	\$ 7,400.46	\$ 45,641.46	\$ 37,795.00	\$ 44,263.00	\$ 1,378.46	\$ -
General Operating	\$ 147.04	\$ 4,850.85	\$ 24,247.89	\$ 19,250.00	\$ 23,540.00	\$ 707.89	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 14,380.84</b>	<b>\$ 219,431.92</b>	<b>\$ 477,304.62</b>	<b>\$ 243,491.86</b>	<b>\$ 452,700.00</b>	<b>\$ 24,604.62</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ -
Contractual Services	\$ 6,627.59	\$ 63,017.41	\$ 123,636.86	\$ 53,991.86	\$ 118,000.00	\$ 5,636.86	\$ -
General Operating	\$ 7,753.25	\$ 156,414.51	\$ 233,367.76	\$ 69,200.00	\$ 214,400.00	\$ 18,967.76	\$ -
Capital Outlay	\$ -	\$ -	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ -	\$ -
<b>Recreational Programming</b>	<b>\$ -</b>	<b>\$ 595.27</b>	<b>\$ 595.27</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 595.27</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ 595.27	\$ 595.27	\$ -	\$ -	\$ 595.27	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 335,000.00</b>	<b>\$ -</b>	<b>\$ 335,000.00</b>	<b>\$ -</b>	<b>\$ 335,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ 335,000.00	\$ -	\$ 335,000.00	\$ -	\$ 335,000.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 485,591.27</b>	<b>\$ 635,360.81</b>	<b>\$ 2,467,234.33</b>	<b>\$ 1,346,282.25</b>	<b>\$ 2,385,854.00</b>	<b>\$ 81,380.33</b>	<b>\$ -</b>



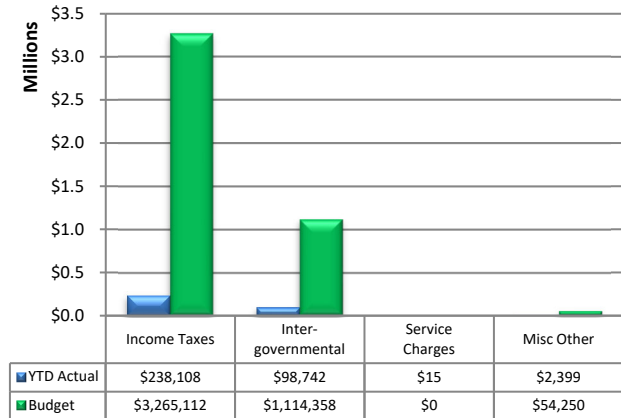
**Street Fund (201)**

**Revenue** – The Street Fund has a 2022 revenue budget of approximately \$4.43 million with the fund’s primary revenue sources being income taxes and intergovernmental revenues. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$339.3 thousand, which reflects 7.65% of the full-year budget. Total revenue to-date is up by \$106.3 thousand (45.61%) from the same one-month period in 2021.

**Street Fund Revenue Budget by Source**

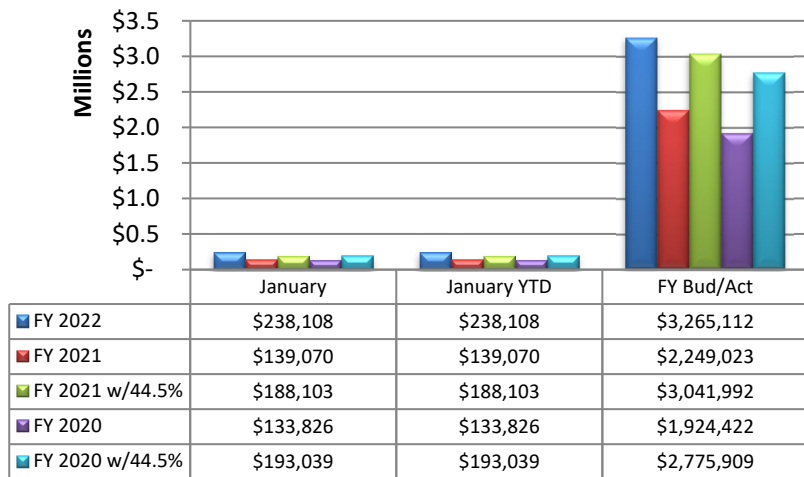


**Street Fund Revenue Budget vs YTD Actual**



Income tax collections in January were \$238.1 thousand and represent 7.29% of the 2020 budget. Collections are up by \$99.0 thousand (71.21%) when compared to the same period in 2021. In 2021, the January collections were equal to 6.18% of the full-year collections, and in 2020 the rate was 6.95%. The increase in the fund’s 2022 allocation rate from 32.90% to 44.50% had the effect of increasing the revenue credited to the fund by \$62.6 thousand. The increased level of total collections in January resulted in an increase of \$36.4 thousand. The net impact of these variances is the overall increase in fund revenue of \$99.0 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$50.0 thousand (26.85%) more in 2022 than 2021 had the allocation rate not been changed, and collections would have been \$45.1 thousand (23.35%) higher than 2020 collections.

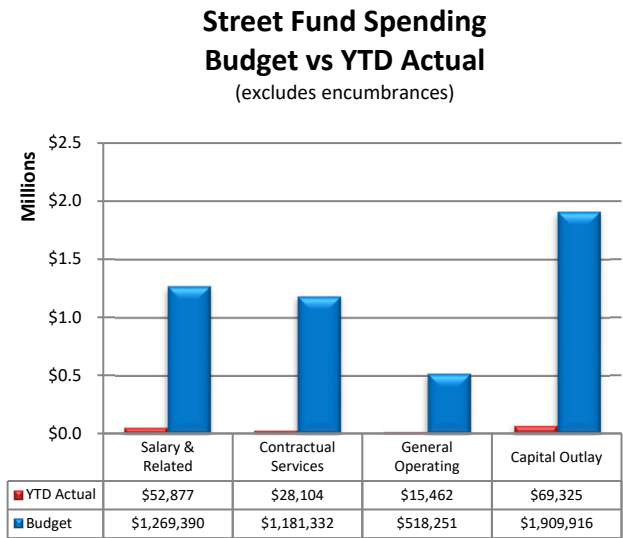
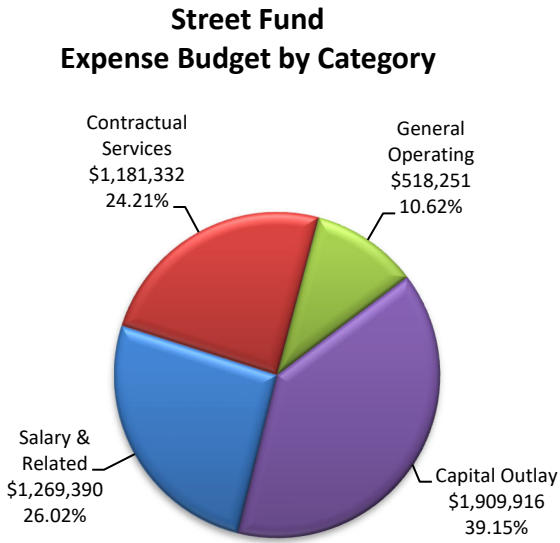
**Income Tax Collections - Street Fund**



Intergovernmental revenues in the Street fund are budgeted at \$1.11 million and represent 25.13% of the fund’s revenue budget. They reflect funding received by the city from the federal, state and county governments. This category is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$98.7 thousand in this category (8.86% of budget) which is up by \$7.1 thousand (7.70%) from the same one-month period in 2021.

The other category, Other Sources, is budgeted at \$54.3 thousand and represents only 1.22% of the total fund revenue budget. To date, the city has received \$2.4 thousand (4.42% of budget), which is down by \$0.2 thousand (10.48%) from the same one-month period in 2021.

**Expenditures** – The Street fund has a total appropriated expenditure budget for 2022 of approximately \$4.88 million. Total spending through January 31 was \$165.8 thousand and is equal to 3.40% of budget. The lower than anticipated spending rate is the result of below budget spending in all budget categories. Including encumbrances of \$1.09 million in the total (but excluding transfers) results in total fund spending equal to 25.66% of budget. Compared to year to-date 2021 (and excluding transfers), the total is down by \$15.3 thousand (8.47%) and is the result of reduced spending on wages/benefits and contractual services.



Spending on capital projects and equipment is the largest expense category in the Street Fund with a 2022 budget of \$1.91 million, or 39.15% of the fund’s budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through January 31 was \$69.3 million, or 3.63% of budget. The variance is the result of planned infrastructure improvement projects that won’t begin until Spring or later. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$508.1 thousand, or 26.60% of budget.

Salaries, wages and other employee-related costs represents the next major expense category in the Street fund with a 2022 budget of \$1.27 million, or 26.02% of the fund’s budget. The budget provides funding for paying employee wages, pension costs and fringe benefits. Spending through January 31 was \$52.9 thousand, or 4.17% of budget. The positive budget variance (\$52.9 thousand below budget) is primarily the result of there being no early funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$28.6 thousand (35.13%) from the level in 2021 and is also the result of there being open positions in 2022 and no HRA contribution funding in January.

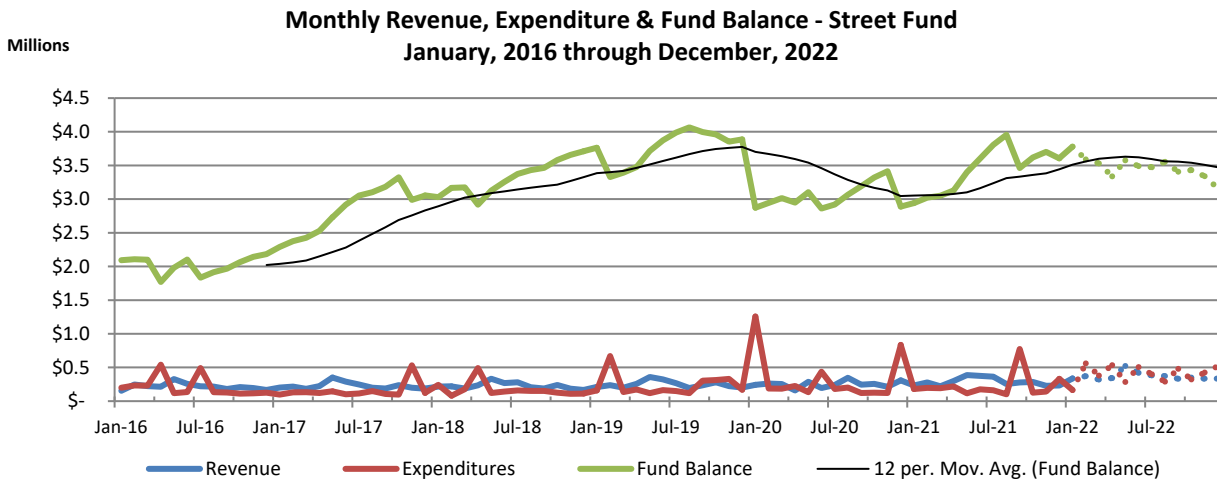
Contractual services is another major expense category in the Street fund. The 2022 budget in this category



is \$1.18 million (24.21% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through January 31 is \$28.1 thousand (2.38% of budget). Including encumbrances (e.g., purchase orders) of \$277.9 thousand in the total, 25.90% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within budget.

General operating expenditures is the other significant expense category for the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of \$518.3 thousand, or 10.62% of the fund’s budget. Spending through January 31 was \$15.5 thousand, or 2.98% of budget. Including encumbrances in the calculation, total spending is \$151.4 thousand, or 29.21% of the budget. Spending in this category is down by approximately \$7.4 thousand (32.36%) when compared to the same one-month period in 2021.

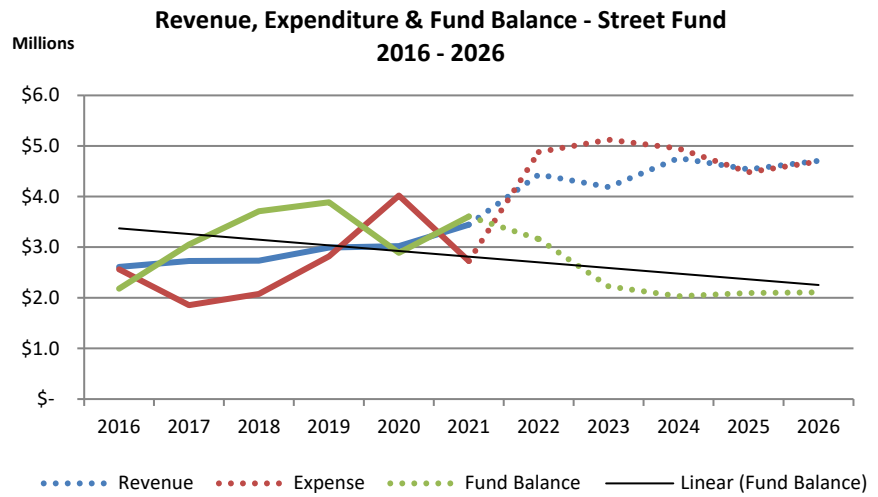
**Fund Balance** – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city’s streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used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



The chart above plots revenue, expenditures and fund balance monthly since January 2016. The solid color lines represent actual numbers, and the dotted lines represent future projections. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over time. The expense spikes, particularly in February 2019, January 2020 and December 2020 are the result of paying high-dollar invoices related to construction projects. Other than those items, revenues and spending have been closely matched. Since January 2016, revenues have generally equaled or exceeded expenses, except for large-dollar progress payments on capital improvement projects. In 2022, however, the fund balance is projected to decline by \$445.2 thousand (12.35%) due to planned roadway and infrastructure improvement projects expected to be completed in 2022. This balance represents a carryover ratio of 64.78% which is above the 25-35% target per city policy.

As you can see from chart at the bottom of the previous page, which has been updated with the proposed 2022 budget data through 2026, the balance of the Street fund increased significantly from 2016 – 2019 but dramatically declined in 2020 due to increased approved capital spending. However, current projections

also call for the fund balance to significantly decline in 2022-2023 and then somewhat stabilize (although still declining) in 2024. From 2024 and beyond, the fund balance remains somewhat stable between \$2.0 and \$2.1 million. The 2026 year-end carryover balance is currently projected to be 44.92% of planned spending which is slightly higher than policy.



**CITY OF PATASKALA, OHIO**  
**JANUARY 2022 YTD ANALYSIS - Street Fund (201)**

	YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)	
<b>Beginning Fund Balance</b>	\$ 3,605,559	\$ 3,605,559			\$ 2,889,341	\$ 2,889,341					
<b>REVENUE</b>											
<b>Taxes</b>	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	238,108	3,265,112	3,027,004	7.29%	139,070	1,917,579	1,778,509	7.25%	99,038	71.21%
	<b>Total Taxes</b>	<b>\$ 238,108</b>	<b>\$ 3,265,112</b>	<b>\$ 3,027,004</b>	<b>7.29%</b>	<b>\$ 139,070</b>	<b>\$ 1,917,579</b>	<b>\$ 1,778,509</b>	<b>7.25%</b>	<b>\$ 99,038</b>	<b>71.21%</b>
<b>Intergovernmental</b>	State-Shared Revenues	\$ 98,742	\$ 1,114,358	\$ 1,015,615	8.86%	\$ 91,684	\$ 1,083,750	\$ 992,066	8.46%	\$ 7,058	7.70%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Intergovernmental</b>	<b>\$ 98,742</b>	<b>\$ 1,114,358</b>	<b>\$ 1,015,615</b>	<b>8.86%</b>	<b>\$ 91,684</b>	<b>\$ 1,083,750</b>	<b>\$ 992,066</b>	<b>8.46%</b>	<b>\$ 7,058</b>	<b>7.70%</b>
<b>Charges for Service</b>	General Government Fees	\$ 15	\$ -	\$ (15)	100.00%	\$ 75	\$ -	\$ (75)	100.00%	\$ (60)	-80.00%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Charges for Service</b>	<b>\$ 15</b>	<b>\$ -</b>	<b>\$ (15)</b>	<b>100.00%</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>\$ (75)</b>	<b>100.00%</b>	<b>\$ (60)</b>	<b>-80.00%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>	Investment Income	\$ 2,245	\$ 24,250	\$ 22,005	9.26%	\$ 1,322	\$ 49,487	\$ 48,165	2.67%	\$ 924	69.90%
	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	154	30,000	29,846	0.51%	850	30,000	29,150	2.83%	(696)	-81.91%
	<b>Total Other Sources</b>	<b>\$ 2,399</b>	<b>\$ 54,250</b>	<b>\$ 51,851</b>	<b>4.42%</b>	<b>\$ 2,172</b>	<b>\$ 79,487</b>	<b>\$ 77,315</b>	<b>2.73%</b>	<b>\$ 228</b>	<b>10.48%</b>
<b>Interfund Transfers</b>	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Grand Total Revenue</b>	<b>\$ 339,264</b>	<b>\$ 4,433,720</b>	<b>\$ 4,094,455</b>	<b>7.65%</b>	<b>\$ 233,000</b>	<b>\$ 3,080,816</b>	<b>\$ 2,847,816</b>	<b>7.56%</b>	<b>\$ 106,264</b>	<b>45.61%</b>
<b>Adjustments:</b>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$ 339,264</b>	<b>\$ 4,433,720</b>	<b>\$ 4,094,455</b>	<b>7.65%</b>	<b>\$ 233,000</b>	<b>\$ 3,080,816</b>	<b>\$ 2,847,816</b>	<b>7.56%</b>	<b>\$ 106,264</b>	<b>45.61%</b>

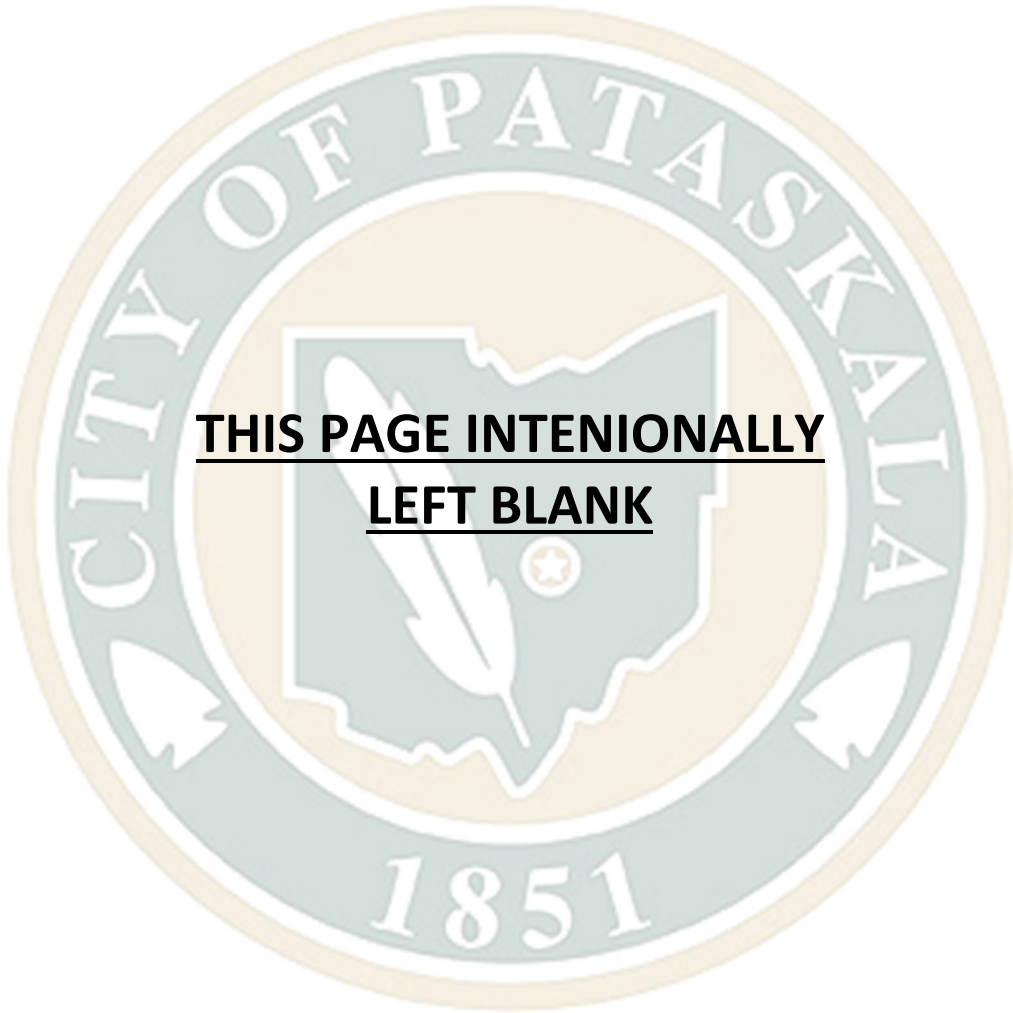
	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)	
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
Salary & Related	\$ 52,877	\$ 1,269,390	\$ 1,216,513	95.83%	\$ 233,463	\$ 983,050	77.44%	\$ 81,508	\$ (28,631)	-35.13%	
Contractual Services	28,104	1,181,332	1,153,228	97.62%	277,891	875,337	74.10%	16,484	11,620	70.49%	
General Operating	15,462	518,251	502,789	97.02%	135,903	366,886	70.79%	22,857	(7,396)	-32.36%	
Capital Outlay	69,325	1,909,916	1,840,590	96.37%	438,808	1,401,783	73.40%	60,266	9,059	15.03%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
	<b>Grand Total Expenditures</b>	<b>\$ 165,767</b>	<b>\$ 4,878,888</b>	<b>\$ 4,713,121</b>	<b>96.60%</b>	<b>\$ 1,086,064</b>	<b>\$ 3,627,056</b>	<b>74.34%</b>	<b>\$ 181,116</b>	<b>\$ (15,348)</b>	<b>-8.47%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 165,767</b>	<b>\$ 4,878,888</b>	<b>\$ 4,713,121</b>	<b>96.60%</b>	<b>\$ 1,086,064</b>	<b>\$ 3,627,056</b>	<b>74.34%</b>	<b>\$ 181,116</b>	<b>\$ (15,348)</b>	<b>-8.47%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	\$ 3,779,055	\$ 3,160,390		\$ 2,692,991			\$ 2,941,226	\$ 837,830	28.49%	
			64.78%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>201 - Street Fund</b>	\$ 339,264.20	\$ 4,433,719.50	\$ 4,094,455.30	\$ 4,433,719.50	\$ -
<b>Taxes</b>	\$ 238,107.89	\$ 3,265,112.00	\$ 3,027,004.11	\$ 3,265,112.00	\$ -
Income Taxes	\$ 238,107.89	\$ 3,265,112.00	\$ 3,027,004.11	\$ 3,265,112.00	\$ -
<b>Intergovernmental</b>	\$ 98,742.23	\$ 1,114,357.50	\$ 1,015,615.27	\$ 1,114,357.50	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 98,742.23	\$ 1,114,357.50	\$ 1,015,615.27	\$ 1,114,357.50	\$ -
<b>Charges for Service</b>	\$ 15.00	\$ -	\$ (15.00)	\$ -	\$ -
General Government Fees	\$ 15.00	\$ -	\$ (15.00)	\$ -	\$ -
<b>Miscellaneous Revenue</b>	\$ 2,399.08	\$ 54,250.00	\$ 51,850.92	\$ 54,250.00	\$ -
Investment Income	\$ 2,245.31	\$ 24,250.00	\$ 22,004.69	\$ 24,250.00	\$ -
Other Miscellaneous Revenue	\$ 153.77	\$ 30,000.00	\$ 29,846.23	\$ 30,000.00	\$ -
<b>Transfers &amp; Advances</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	\$ 339,264.20	\$ 4,433,719.50	\$ 4,094,455.30	\$ 4,433,719.50	\$ -

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>201 - Street Fund</b>	<b>\$ 165,767.44</b>	<b>\$ 1,086,064.45</b>	<b>\$ 4,878,888.26</b>	<b>\$ 3,627,056.37</b>	<b>\$ 4,276,450.00</b>	<b>\$ 602,438.26</b>	<b>\$ -</b>
<b>General Government</b>	<b>\$ 28,850.71</b>	<b>\$ 203,388.74</b>	<b>\$ 954,410.96</b>	<b>\$ 722,171.51</b>	<b>\$ 838,595.00</b>	<b>\$ 115,815.96</b>	<b>\$ -</b>
Salary & Related	\$ 4,673.54	\$ 21,325.32	\$ 107,805.32	\$ 81,806.46	\$ 107,480.00	\$ 325.32	\$ -
Contractual Services	\$ 24,177.17	\$ 181,743.42	\$ 846,285.64	\$ 640,365.05	\$ 731,115.00	\$ 115,170.64	\$ -
General Operating	\$ -	\$ 320.00	\$ 320.00	\$ -	\$ -	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 2,597.50</b>	<b>\$ 44,902.50</b>	<b>\$ 72,500.00</b>	<b>\$ 25,000.00</b>	<b>\$ 65,000.00</b>	<b>\$ 7,500.00</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,597.50	\$ 44,902.50	\$ 72,500.00	\$ 25,000.00	\$ 65,000.00	\$ 7,500.00	\$ -
<b>Public Service</b>	<b>\$ 116,663.20</b>	<b>\$ 807,094.98</b>	<b>\$ 3,599,586.81</b>	<b>\$ 2,675,828.63</b>	<b>\$ 3,123,056.00</b>	<b>\$ 476,530.81</b>	<b>\$ -</b>
Salary & Related	\$ 42,953.51	\$ 199,486.29	\$ 1,060,378.79	\$ 817,938.99	\$ 1,047,649.00	\$ 12,729.79	\$ -
Contractual Services	\$ 918.50	\$ 45,097.30	\$ 247,045.80	\$ 201,030.00	\$ 209,500.00	\$ 37,545.80	\$ -
General Operating	\$ 3,465.91	\$ 123,703.61	\$ 382,246.52	\$ 255,077.00	\$ 342,500.00	\$ 39,746.52	\$ -
Capital Outlay	\$ 69,325.28	\$ 438,807.78	\$ 1,909,915.70	\$ 1,401,782.64	\$ 1,523,407.00	\$ 386,508.70	\$ -
<b>Finance</b>	<b>\$ 16,100.78</b>	<b>\$ 19,548.45</b>	<b>\$ 228,605.46</b>	<b>\$ 192,956.23</b>	<b>\$ 226,299.00</b>	<b>\$ 2,306.46</b>	<b>\$ -</b>
Salary & Related	\$ 5,250.01	\$ 12,650.91	\$ 101,205.91	\$ 83,304.99	\$ 100,155.00	\$ 1,050.91	\$ -
Contractual Services	\$ 410.42	\$ 6,147.93	\$ 15,500.35	\$ 8,942.00	\$ 14,310.00	\$ 1,190.35	\$ -
General Operating	\$ 10,440.35	\$ 749.61	\$ 111,899.20	\$ 100,709.24	\$ 111,834.00	\$ 65.20	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 1,555.25</b>	<b>\$ 11,129.78</b>	<b>\$ 23,785.03</b>	<b>\$ 11,100.00</b>	<b>\$ 23,500.00</b>	<b>\$ 285.03</b>	<b>\$ -</b>
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 1,555.25	\$ 11,129.78	\$ 23,785.03	\$ 11,100.00	\$ 23,500.00	\$ 285.03	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 165,767.44</b>	<b>\$ 1,086,064.45</b>	<b>\$ 4,878,888.26</b>	<b>\$ 3,627,056.37</b>	<b>\$ 4,276,450.00</b>	<b>\$ 602,438.26</b>	<b>\$ -</b>

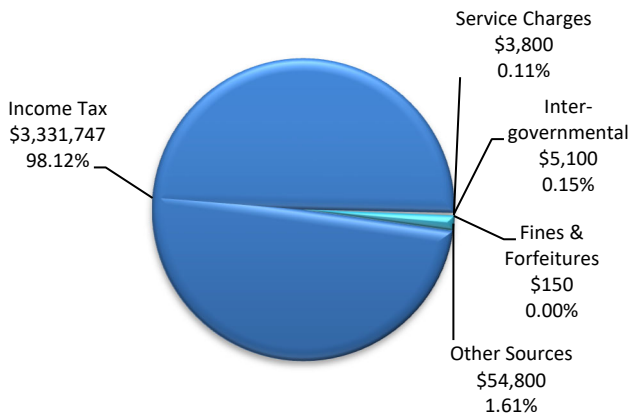


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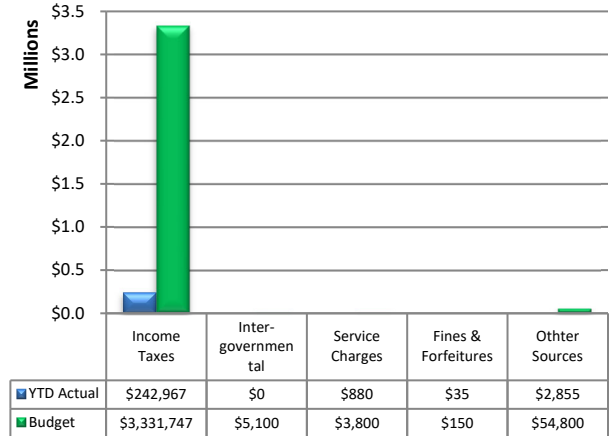
**Police Fund (208)**

**Revenue** – The fund’s primary revenue sources are income taxes and other sources, and it has a 2022 total revenue budget of \$3.40 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$246.7 thousand, which represents 7.27% of budget. Total revenue to-date is \$12.8 thousand (5.45%) higher than that collected during the same one-month period in 2021. The primary cause of the increase is the slightly higher level of income tax collections in 2022, partially offset by the fund receiving a lesser portion of the tax revenues than in 2021 (45.0% vs 55.0%).

**Police Fund Revenue Budget by Source**

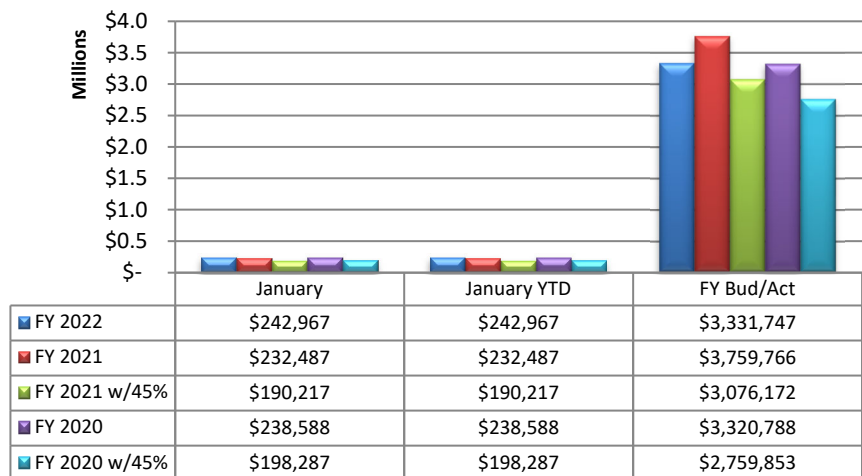


**Police Fund Revenue Budget vs YTD Actual**



Income tax collections in January were \$243.0 thousand and are up by \$10.5 thousand (4.51%) when compared to the same period in 2021 and are equal to 7.29% of budget. In 2021, the January collections were equal to 6.18% of the full-year collections, and in 2020 the rate was 7.18%. The decrease in the fund’s 2022 allocation rate from 55.0% to 45.0% had the effect of reducing the revenue credited to the fund by \$54.0 thousand. The increased level of total collections in January resulted in an increase of \$64.5 thousand. The net impact of these variances is the overall increase in fund revenue of \$10.5 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$52.8 thousand (27.73%) more in 2022 than 2021 had the allocation rate not been changed, and collections would have been \$44.7 thousand (22.53%) higher than the 2020 collections.

**Income Tax Collections - Police Fund**

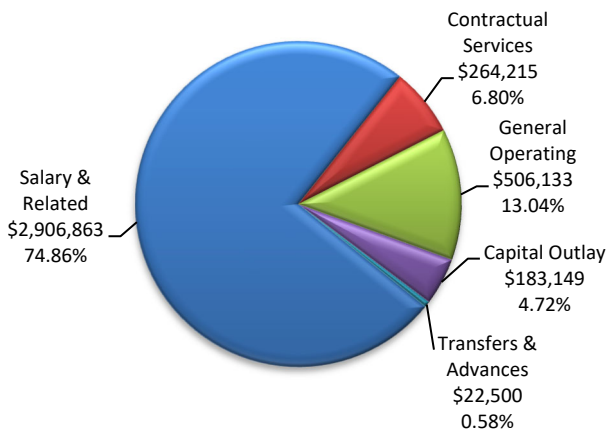


The other significant revenue category, Other Sources, is budgeted at \$54.8 thousand, and represents only

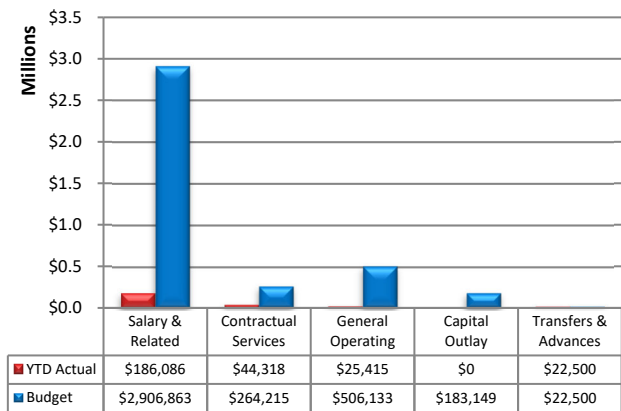
1.61% of the total fund revenue budget. To date, the city has received \$2.9 thousand (5.21% of budget) and is up by \$1.4 thousand (93.86%) from the same one-month period in 2021.

**Expenditures** – The Police fund has a total appropriated expenditure budget for 2022 of approximately \$3.88 million. Total spending through January 31 is approximately \$278.3 thousand and is equal to 7.17% of budget. Excluding interfund transfers of \$22.5 thousand, total spending is equal to 6.63% of budget. Including encumbrances (e.g., purchase orders) of \$719.6 thousand in the total results in total spending equal to 25.27% of budget. Compared to the same one-month period in 2021 (and excluding transfers), the total is down by \$35.9 thousand (12.30%) and is primarily the result of reduced spending in the Salary & Related budget category.

**Police Fund Expense Budget by Category**



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



Salaries, wages and other employee-related costs represent the largest expense category with a 2022 budget of \$2.91 million, or 74.86% of the fund’s budget. Spending through January 31 was \$186.1 thousand, or 6.40% of budget and is \$56.1 thousand (1.93%) below budget. The variance is the result of there being no early funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$54.5 thousand (22.67%) from the level in 2021 and is also the result of there being open positions in 2022 and no HRA contribution funding in January.

General operating expenditures is the next major expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of \$506.1 thousand, or 13.04% of the total fund expenditure budget. Year to-date spending in this category is \$25.4 thousand, or 5.02% of budget and is down by \$6.1 thousand (19.34%) from the same one-month period in 2021.

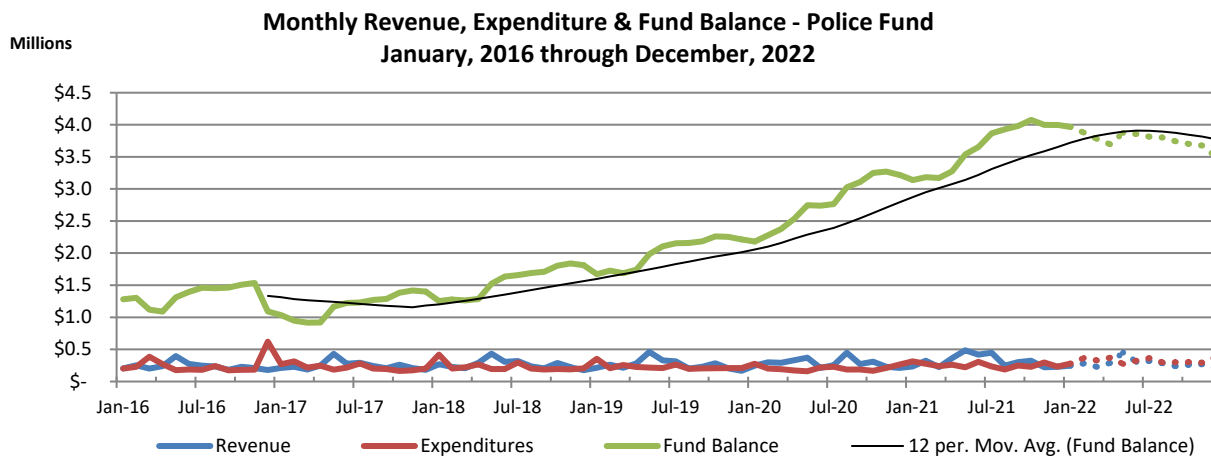
Contractual services is another major expense category in the Police fund. The 2022 budget in this category is \$264.2 thousand (6.80% of budget) and provides for non-employee personal services, such as legal, audit, facility management and other law enforcement-related services. Spending through January 31 is \$44.3 thousand (16.77% of budget). Including encumbrances (e.g., purchase orders) of \$100.3 thousand in the total, 54.73% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within budget.



Spending on capital equipment is another significant expense category in the Police fund. The 2022 budget in this category is \$183.1 thousand (4.72% of budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Year to-date spending in this category is \$0 (0% of budget) and is down by \$5.5 thousand (100%) from the same one-month period in 2021.

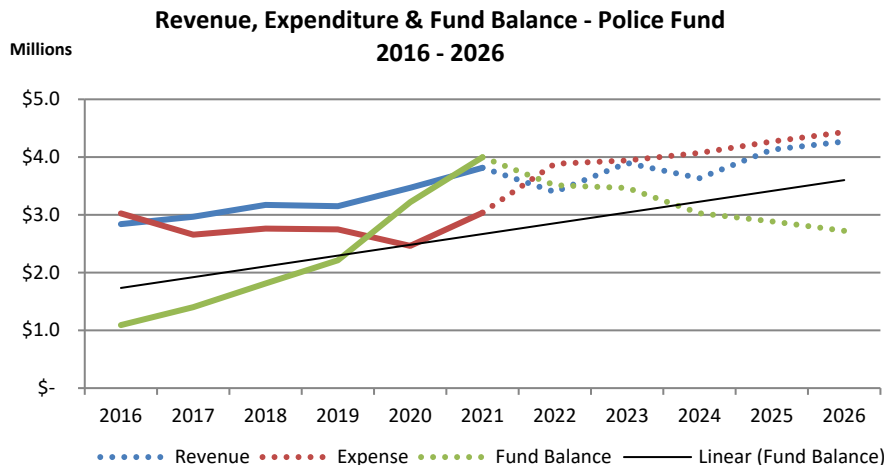
The approved 2022 budget in the Police fund includes an interfund transfer of \$22.5 thousand. The purpose of the transfer is to provide funding to the Debt Service (401) fund to meet the department’s financial obligations on the LGIF loan for the construction of the MARCS tower. This transfer was completed during the month of January.

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



The chart above plots monthly revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.

As you can see from the chart above, the balance in the Police fund has been fluctuating up and down since January 2016 but has seen growth since mid-2018. In general, revenues and expenditures have been closely matched. The spike in December 2016 spending was the interfund transfer of \$400,000 to the Capital Facilities fund related to the



construction and outfitting of the new Police station.

Current projections call for the balance to decline in starting in 2022 and continuing to do so through 2026 (see chart at bottom of previous page). However, the fund ended 2021 at a balance of \$4.0 million or \$475.5 thousand better than projected. The carryover balance at this point reflects a reserve ratio of 90.42%. The fund is projected to decline annually through 2026 when it has a year-end balance of \$2.72 million, where it will have a 61.40% carryover balance. This is above the top-end of the 25-35% target range. The chart has been updated with the approved 2022 budget data through 2026.

**CITY OF PATASKALA, OHIO**  
**JANUARY 2022 YTD ANALYSIS - Police Fund (208)**

	YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)	
<b>Beginning Fund Balance</b>	\$ 3,998,032	\$ 3,998,032			\$ 3,219,928	\$ 3,219,928					
<b>REVENUE</b>											
<b>Taxes</b>	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	242,967	3,331,747	3,088,780	7.29%	232,487	3,205,678	2,973,191	7.25%	10,480	4.51%
	<b>Total Taxes</b>	<b>\$ 242,967</b>	<b>\$ 3,331,747</b>	<b>\$ 3,088,780</b>	<b>7.29%</b>	<b>\$ 232,487</b>	<b>\$ 3,205,678</b>	<b>\$ 2,973,191</b>	<b>7.25%</b>	<b>\$ 10,480</b>	<b>4.51%</b>
<b>Intergovernmental</b>	State-Shared Revenues	\$ -	\$ 5,100	\$ 5,100	0.00%	\$ -	\$ 9,400	\$ 9,400	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ 5,100</b>	<b>\$ 5,100</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 9,400</b>	<b>\$ 9,400</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>	General Government Fees	\$ 880	\$ 3,800	\$ 2,920	23.16%	\$ 21	\$ 3,100	\$ 3,079	0.67%	\$ 859	4151.21%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Charges for Service</b>	<b>\$ 880</b>	<b>\$ 3,800</b>	<b>\$ 2,920</b>	<b>23.16%</b>	<b>\$ 21</b>	<b>\$ 3,100</b>	<b>\$ 3,079</b>	<b>0.67%</b>	<b>\$ 859</b>	<b>4151.21%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	35	150	115	23.33%	-	500	500	0.00%	35	100.00%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 35</b>	<b>\$ 150</b>	<b>\$ 115</b>	<b>23.33%</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>0.00%</b>	<b>\$ 35</b>	<b>100.00%</b>
<b>Special Assessments</b>	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>	Investment Income	\$ 2,490	\$ 24,300	\$ 21,810	10.25%	\$ 1,473	\$ 35,625	\$ 34,152	4.13%	\$ 1,017	69.05%
	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	365	30,500	30,135	1.20%	-	60,500	60,500	0.00%	365	100.00%
	<b>Total Other Sources</b>	<b>\$ 2,855</b>	<b>\$ 54,800</b>	<b>\$ 51,945</b>	<b>5.21%</b>	<b>\$ 1,473</b>	<b>\$ 96,125</b>	<b>\$ 94,652</b>	<b>1.53%</b>	<b>\$ 1,382</b>	<b>93.86%</b>
<b>Interfund Transfers</b>	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Grand Total Revenue</b>	<b>\$ 246,737</b>	<b>\$ 3,395,597</b>	<b>\$ 3,148,860</b>	<b>7.27%</b>	<b>\$ 233,981</b>	<b>\$ 3,314,803</b>	<b>\$ 3,080,822</b>	<b>7.06%</b>	<b>\$ 12,757</b>	<b>5.45%</b>
<b>Adjustments:</b>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$ 246,737</b>	<b>\$ 3,395,597</b>	<b>\$ 3,148,860</b>	<b>7.27%</b>	<b>\$ 233,981</b>	<b>\$ 3,314,803</b>	<b>\$ 3,080,822</b>	<b>7.06%</b>	<b>\$ 12,757</b>	<b>5.45%</b>

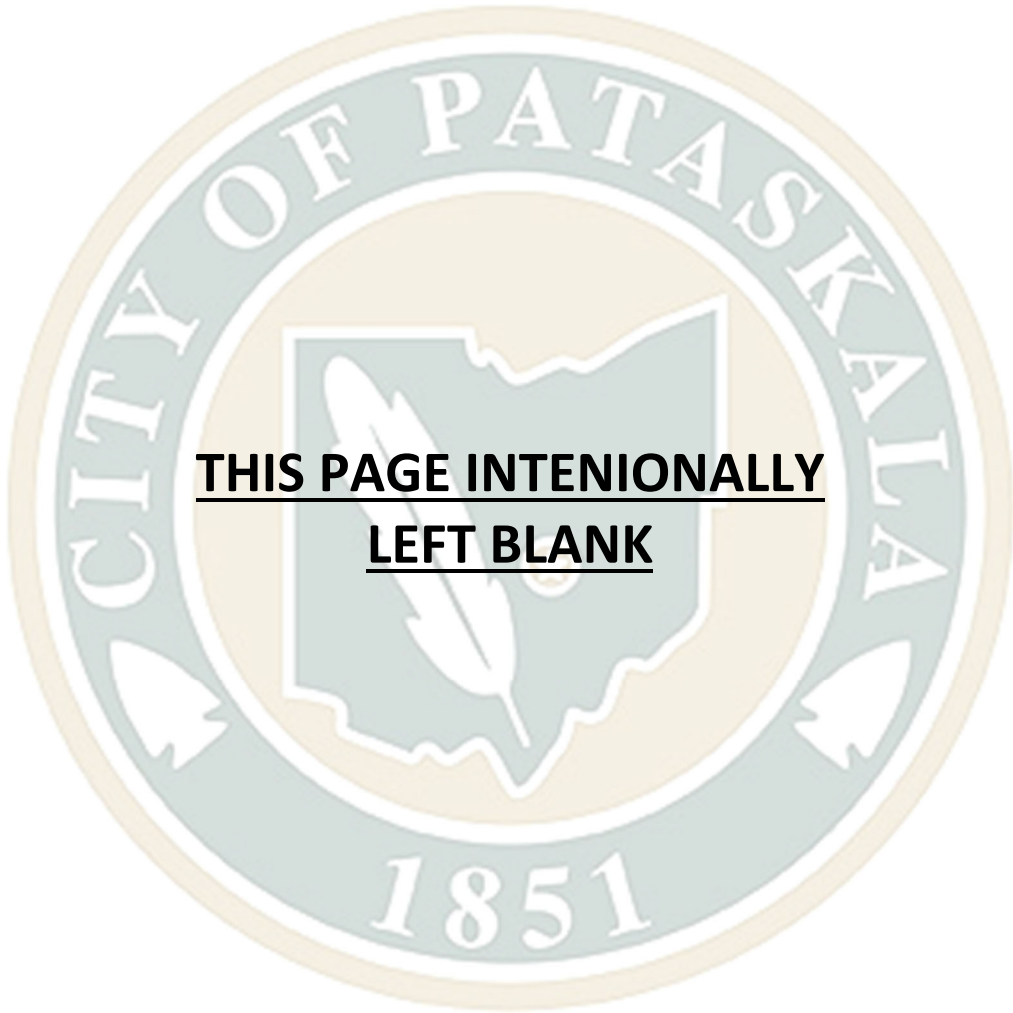
	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)	
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
	Salary & Related	\$ 186,086	\$ 2,906,863	\$ 2,720,777	93.60%	\$ 503,215	\$ 2,217,562	76.29%	\$ 240,627	\$ (54,541)	-22.67%
	Contractual Services	44,318	264,215	219,897	83.23%	100,296	119,601	45.27%	14,024	30,294	216.01%
	General Operating	25,415	506,133	480,718	94.98%	107,887	372,831	73.66%	31,511	(6,096)	-19.34%
	Capital Outlay	-	183,149	183,149	-100.00%	8,249	174,900	95.50%	5,527	(5,527)	-100.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	22,500	22,500	-	0.00%	-	-	0.00%	22,500	-	0.00%
	<b>Grand Total Expenditures</b>	<b>\$ 278,319</b>	<b>\$ 3,882,860</b>	<b>\$ 3,604,541</b>	<b>92.83%</b>	<b>\$ 719,647</b>	<b>\$ 2,884,894</b>	<b>74.30%</b>	<b>\$ 314,189</b>	<b>\$ (35,870)</b>	<b>-11.42%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ -	0.00%
	<b>Total Adjustments</b>	<b>\$ (22,500)</b>	<b>\$ (22,500)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (22,500)</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 255,819</b>	<b>\$ 3,860,360</b>	<b>\$ 3,604,541</b>	<b>93.37%</b>	<b>\$ 719,647</b>	<b>\$ 2,884,894</b>	<b>74.73%</b>	<b>\$ 291,689</b>	<b>\$ (35,870)</b>	<b>-12.30%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	\$ 3,966,450	\$ 3,510,769			\$ 3,246,803		\$ 3,139,721	\$ 826,730	26.33%	
			90.42%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>208 - Police Fund</b>	<b>\$ 246,737.33</b>	<b>\$ 3,395,597.00</b>	<b>\$ 3,148,859.67</b>	<b>\$ 3,395,597.00</b>	<b>\$ -</b>
<b>Taxes</b>	<b>\$ 242,967.23</b>	<b>\$ 3,331,747.00</b>	<b>\$ 3,088,779.77</b>	<b>\$ 3,331,747.00</b>	<b>\$ -</b>
Income Taxes	\$ 242,967.23	\$ 3,331,747.00	\$ 3,088,779.77	\$ 3,331,747.00	\$ -
<b>Intergovernmental</b>	<b>\$ -</b>	<b>\$ 5,100.00</b>	<b>\$ 5,100.00</b>	<b>\$ 5,100.00</b>	<b>\$ -</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00	\$ -
<b>Charges for Service</b>	<b>\$ 880.00</b>	<b>\$ 3,800.00</b>	<b>\$ 2,920.00</b>	<b>\$ 3,800.00</b>	<b>\$ -</b>
General Government Fees	\$ 880.00	\$ 3,800.00	\$ 2,920.00	\$ 3,800.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 35.00</b>	<b>\$ 150.00</b>	<b>\$ 115.00</b>	<b>\$ 150.00</b>	<b>\$ -</b>
Other Fines & Forfeitures	\$ 35.00	\$ 150.00	\$ 115.00	\$ 150.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 2,855.10</b>	<b>\$ 54,800.00</b>	<b>\$ 51,944.90</b>	<b>\$ 54,800.00</b>	<b>\$ -</b>
Investment Income	\$ 2,489.71	\$ 24,300.00	\$ 21,810.29	\$ 24,300.00	\$ -
Other Miscellaneous Revenue	\$ 365.39	\$ 30,500.00	\$ 30,134.61	\$ 30,500.00	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 246,737.33</b>	<b>\$ 3,395,597.00</b>	<b>\$ 3,148,859.67</b>	<b>\$ 3,395,597.00</b>	<b>\$ -</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>208 - Police Fund</b>	<b>\$ 278,318.79</b>	<b>\$ 719,646.84</b>	<b>\$ 3,882,859.61</b>	<b>\$ 2,884,893.98</b>	<b>\$ 3,792,577.00</b>	<b>\$ 90,282.61</b>	<b>\$ -</b>
<b>General Government</b>	<b>\$ 38,600.25</b>	<b>\$ 8,920.68</b>	<b>\$ 125,082.00</b>	<b>\$ 77,561.07</b>	<b>\$ 124,762.00</b>	<b>\$ 320.00</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ 28,772.00	\$ 28,772.00	\$ 28,772.00	\$ -	\$ -
Contractual Services	\$ 38,600.25	\$ 8,600.68	\$ 95,990.00	\$ 48,789.07	\$ 95,990.00	\$ -	\$ -
General Operating	\$ -	\$ 320.00	\$ 320.00	\$ -	\$ -	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 3,716.50</b>	<b>\$ 44,226.33</b>	<b>\$ 62,942.83</b>	<b>\$ 15,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 2,942.83</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 3,716.50	\$ 44,226.33	\$ 62,942.83	\$ 15,000.00	\$ 60,000.00	\$ 2,942.83	\$ -
<b>Police</b>	<b>\$ 193,227.18</b>	<b>\$ 611,634.33</b>	<b>\$ 3,275,641.54</b>	<b>\$ 2,470,780.03</b>	<b>\$ 3,199,457.00</b>	<b>\$ 76,184.54</b>	<b>\$ -</b>
Salary & Related	\$ 180,836.03	\$ 490,564.30	\$ 2,776,885.36	\$ 2,105,485.03	\$ 2,748,557.00	\$ 28,328.36	\$ -
Contractual Services	\$ 165.58	\$ 22,177.25	\$ 34,455.83	\$ 12,113.00	\$ 28,500.00	\$ 5,955.83	\$ -
General Operating	\$ 12,225.57	\$ 90,643.98	\$ 281,151.55	\$ 178,282.00	\$ 247,500.00	\$ 33,651.55	\$ -
Capital Outlay	\$ -	\$ 8,248.80	\$ 183,148.80	\$ 174,900.00	\$ 174,900.00	\$ 8,248.80	\$ -
<b>Finance</b>	<b>\$ 16,313.13</b>	<b>\$ 19,548.44</b>	<b>\$ 306,164.45</b>	<b>\$ 270,302.88</b>	<b>\$ 303,858.00</b>	<b>\$ 2,306.45</b>	<b>\$ -</b>
Salary & Related	\$ 5,250.01	\$ 12,650.91	\$ 101,205.91	\$ 83,304.99	\$ 100,155.00	\$ 1,050.91	\$ -
Contractual Services	\$ 410.42	\$ 6,147.92	\$ 18,707.34	\$ 12,149.00	\$ 17,517.00	\$ 1,190.34	\$ -
General Operating	\$ 10,652.70	\$ 749.61	\$ 186,251.20	\$ 174,848.89	\$ 186,186.00	\$ 65.20	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 3,961.73</b>	<b>\$ 35,317.06</b>	<b>\$ 90,528.79</b>	<b>\$ 51,250.00</b>	<b>\$ 82,000.00</b>	<b>\$ 8,528.79</b>	<b>\$ -</b>
Contractual Services	\$ 1,425.00	\$ 19,144.00	\$ 52,119.00	\$ 31,550.00	\$ 50,000.00	\$ 2,119.00	\$ -
General Operating	\$ 2,536.73	\$ 16,173.06	\$ 38,409.79	\$ 19,700.00	\$ 32,000.00	\$ 6,409.79	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 22,500.00</b>	<b>\$ -</b>	<b>\$ 22,500.00</b>	<b>\$ -</b>	<b>\$ 22,500.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 278,318.79</b>	<b>\$ 719,646.84</b>	<b>\$ 3,882,859.61</b>	<b>\$ 2,884,893.98</b>	<b>\$ 3,792,577.00</b>	<b>\$ 90,282.61</b>	<b>\$ -</b>

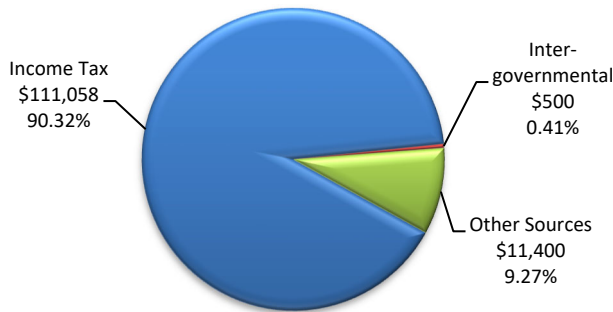


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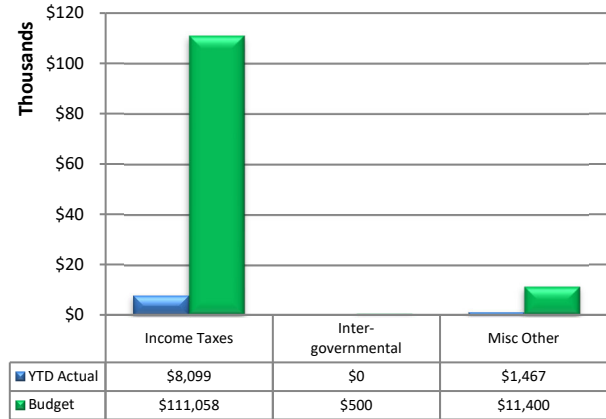
**Capital Improvements Fund (301)**

**Revenue** – The Capital Improvements Fund has a 2022 revenue budget of approximately \$123.0 thousand. The fund’s primary revenue sources are income taxes, intergovernmental revenues and interfund transfers. On a year to-date basis, the Capital Improvements fund has been credited with total revenue of approximately \$9.6 thousand, which represents 7.78% of budget. The one-month total is somewhat lower than budget and is due to below-budget income tax collections. The fund is slated to receive a 1.50% allocation of income tax revenues in 2022, which is unchanged from allocation rate to the fund in 2021.

**Capital Improvements Fund Revenue Budget by Source**

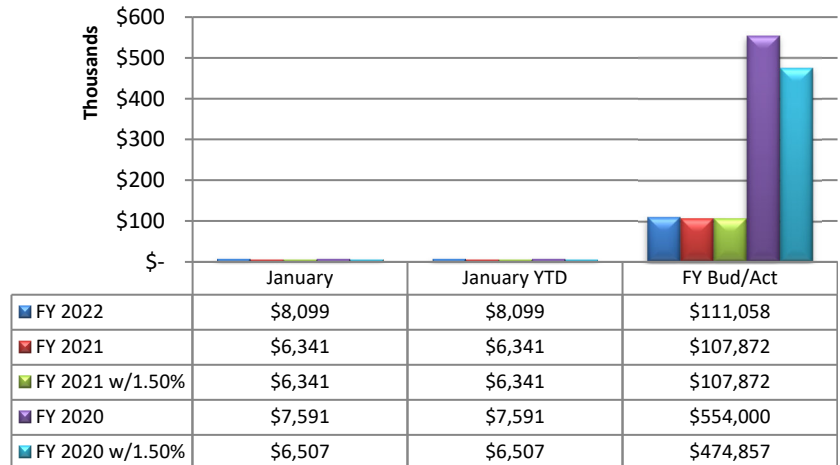


**Capital Improvements Fund Revenue Budget vs YTD Actual**



In 2022, income taxes are the primary external revenue source for the Capital Improvements fund representing 90.32% of the fund’s total revenue sources. Income tax collections in January were \$8.1 thousand and represent 7.29% of the 2022 budget. Collections are up by \$1.8 thousand (27.73%) when compared to the same period in 2021. In 2021, the January collections were equal to 5.88% of the full-year collections, and in 2020 the rate was 1.37%. The fund’s 2022 allocation rate of 1.50% is unchanged from the 1.50% allocation rate in 2021. The overall higher level of collections in January resulted in an increase of \$1.6 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.

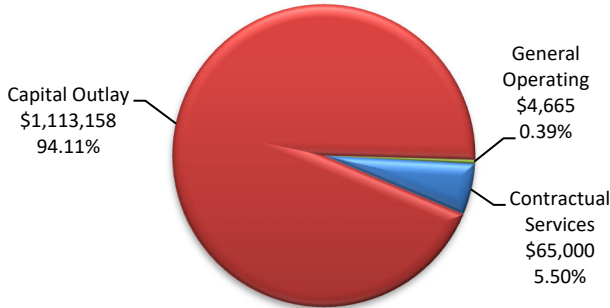
**Income Tax Collections Capital Improvements Fund**



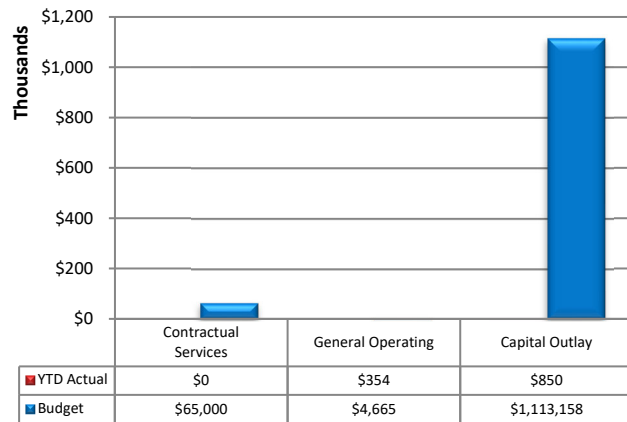
Taking the different allocation rates into consideration, the fund would have received \$1.8 thousand (24.47%) more in 2022 than 2020 had the allocation rate not been changed.

**Expenditures** – The Capital Improvements fund has a total appropriated expenditure budget for 2022 of approximately \$1.18 million. Total spending through January 31 was \$1.2 thousand and is equal to 0.10% of the budget. Including encumbrances (e.g., purchase orders) of \$1.01 million in the total results in total spending equal to 85.69% of budget. Compared to the same one-month period in 2021 (and excluding transfers), the total is up by only \$0.7 thousand and is due to slightly increased spending in the General Operating category.

**Capital Fund Budget by Category**



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



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2022 budget in this category is \$1.11 million, (94.11% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through January 31 was \$0.9 thousand and represents 0.08% of the category’s budget. The primary planned expenditures in this category are related to City Hall elevator improvements, Old Town Hall improvements and various park facility improvement projects. The list of projects included the following: (\*asterisk indicates projects funded by prior-year carryover encumbrances)

Project Name	2022 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Karr Park improvements*	\$1,779	\$1,779	\$0
Town Hall improvements and repairs*	40,510	10,510	30,000
Foundation Park parking lot expansion*	10,000	10,000	0
Red Rock pass-thru payment to the LC TID*	940,000	940,000	0
Municipal swimming pool pump replacement*	5,870	5,870	0
Elevator improvements at City Hall	85,000	0	85,000
Foundation Park maintenance garage improvements	20,000	0	20,000
Summit Road/Broad Street intersection improvements	10,000	0	10,000
<b>GRAND TOTAL</b>	<b>\$1,113,158</b>	<b>\$968,158</b>	<b>\$145,000</b>

Contractual services is another remaining major expense category in the general fund. The 2022 budget in this category is \$65.0 thousand (5.50% of budget) and provides for non-employee personal services, principally engineering and construction inspection services. Spending through January 31 was \$0 and 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 monitor this category closely throughout the



year to ensure that spending remains within the approved budget. The projects planned in this category for 2022 include the following:

Project Name	2022 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Cable Road bridge engineering *	\$45,000	\$45,000	\$0
City Hall 2 <sup>nd</sup> floor carpet replacement	20,000	0	20,000
<b>GRAND TOTAL</b>	<b>\$65,000</b>	<b>\$45,000</b>	<b>\$20,000</b>

General Operating is the other expense category in the Capital Improvements fund. The 2022 budget in this category is \$4.7 thousand (0.39% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through January 31 was \$0.4 thousand and represents 7.59% of the category’s budget. Spending planned in this category in 2022 is for the payment of income tax collection fees and taxpayer refunds to RITA.

Project Name	2022 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Income tax collection fees and taxpayer refunds	\$4,665	\$354	\$4,311
<b>GRAND TOTAL</b>	<b>\$4,665</b>	<b>\$354</b>	<b>\$4,311</b>

**Fund Balance** – The Capital Improvements fund is the primary capital fund account for the city from which expenses associated with the construction of infrastructure improvements and purchase of equipment are paid. Fund balance represents the accumulation of prior period revenues minus expenses and can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance, revenues, and expenses is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

The fund ended 2021 with an unencumbered balance of \$1.34 million, which was down by \$26.4 thousand (1.93%) from FY 2020. The unencumbered balance equates to a reserve ratio equal to 343.55% of expenditures which is outstanding and provides the ability for the city to fund future projects (e.g., Parks, Streets, etc.). FY 2020 ended the year with an unencumbered balance of \$1.37 million, which was up by \$122.6 thousand (9.84%) from FY 2019. In comparison, the 2022 budget projects a year-end fund balance of \$1.30 million, which would equate to a reserve ratio equal to 109.54% of expenditures. The higher ratio at year-end 2022 is the result of the higher starting carryover balance and reduced spending planned from this fund during the year.

**CITY OF PATASKALA, OHIO**  
**JANUARY 2022 YTD ANALYSIS - Capital Improvements Fund (301)**

	YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>Beginning Fund Balance</b>	\$ 2,355,527	\$ 2,355,527			\$ 1,450,943	\$ 1,450,943				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	8,099	111,058	102,959	7.29%	6,341	87,388	81,047	7.26%	1,758	27.73%
<b>Total Taxes</b>	\$ 8,099	\$ 111,058	\$ 102,959	7.29%	\$ 6,341	\$ 87,388	\$ 81,047	7.26%	\$ 1,758	27.73%
<b>Intergovernmental</b>										
State-Shared Revenues	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ 500	\$ 500	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ 500	\$ 500	0.00%	\$ -	0.00%
<b>Charges for Service</b>										
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%
<b>Total Charges for Service</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Other Sources</b>										
Investment Income	\$ 1,467	\$ 11,400	\$ 9,933	12.87%	\$ 664	\$ 14,250	\$ 13,586	4.66%	\$ 803	121.03%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Other Sources</b>	\$ 1,467	\$ 11,400	\$ 9,933	12.87%	\$ 664	\$ 14,250	\$ 13,586	4.66%	\$ 803	121.03%
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Grand Total Revenue</b>	\$ 9,566	\$ 122,958	\$ 113,392	7.78%	\$ 7,004	\$ 102,138	\$ 95,134	6.86%	\$ 2,562	36.57%
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Adjusted Grand Total Revenue</b>	\$ 9,566	\$ 122,958	\$ 113,392	7.78%	\$ 7,004	\$ 102,138	\$ 95,134	6.86%	\$ 2,562	36.57%

	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	-	65,000	65,000	-100.00%	45,000	20,000	30.77%	-	-	0.00%
General Operating	354	4,665	4,311	92.41%	-	4,311	92.41%	507	(153)	-30.23%
Capital Outlay	850	1,113,158	1,112,308	99.92%	967,308	145,000	13.03%	-	850	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	\$ 1,204	\$ 1,182,823	\$ 1,181,620	99.90%	\$ 1,012,308	\$ 169,311	14.31%	\$ 507	\$ 697	137.35%
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
<b>Total Adjustments</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
<b>Adjusted Grand Total Expenditures</b>	\$ 1,204	\$ 1,182,823	\$ 1,181,620	99.90%	\$ 1,012,308	\$ 169,311	14.31%	\$ 507	\$ 697	137.35%
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	\$ 2,363,889	\$ 1,295,662	109.54%	\$ 1,351,581			\$ 1,457,440	\$ 906,449	62.19%

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

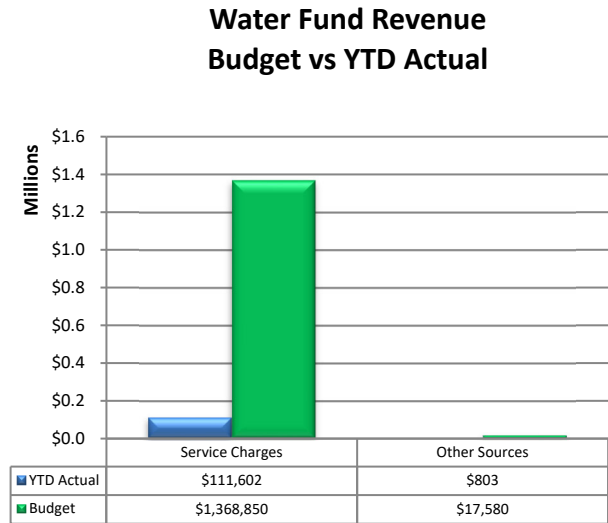
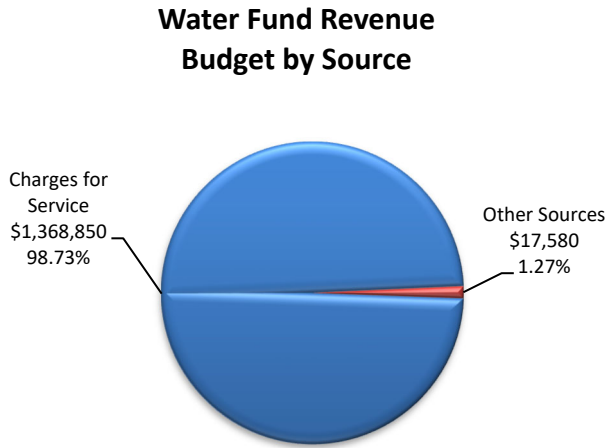
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>301 - Capital Improvements</b>	\$ 9,565.77	\$ 122,958.00	\$ 113,392.23	\$ 122,958.00	\$ -
<b>Taxes</b>	\$ 8,098.91	\$ 111,058.00	\$ 102,959.09	\$ 111,058.00	\$ -
Income Taxes	\$ 8,098.91	\$ 111,058.00	\$ 102,959.09	\$ 111,058.00	\$ -
<b>Intergovernmental</b>	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
<b>Miscellaneous Revenue</b>	\$ 1,466.86	\$ 11,400.00	\$ 9,933.14	\$ 11,400.00	\$ -
Investment Income	\$ 1,466.86	\$ 11,400.00	\$ 9,933.14	\$ 11,400.00	\$ -
Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	\$ 9,565.77	\$ 122,958.00	\$ 113,392.23	\$ 122,958.00	\$ -

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

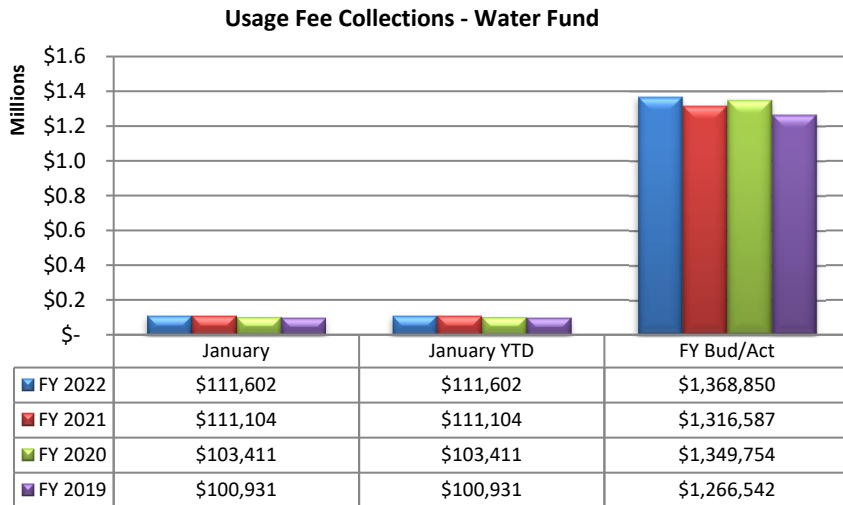
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>301 - Capital Improvements</b>	\$ 1,203.91	\$ 1,012,308.47	\$ 1,182,823.47	\$ 169,311.09	\$ 169,665.00	\$ 1,013,158.47	\$ -
General Government	\$ -	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	\$ -
Contractual Services	\$ -	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	\$ -
Public Service	\$ -	\$ 940,000.00	\$ 950,000.00	\$ 10,000.00	\$ 10,000.00	\$ 940,000.00	\$ -
Capital Outlay	\$ -	\$ 940,000.00	\$ 950,000.00	\$ 10,000.00	\$ 10,000.00	\$ 940,000.00	\$ -
Finance	\$ 353.91	\$ -	\$ 4,665.00	\$ 4,311.09	\$ 4,665.00	\$ -	\$ -
General Operating	\$ 353.91	\$ -	\$ 4,665.00	\$ 4,311.09	\$ 4,665.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 850.00	\$ 27,308.47	\$ 183,158.47	\$ 155,000.00	\$ 155,000.00	\$ 28,158.47	\$ -
Contractual Services	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 850.00	\$ 27,308.47	\$ 163,158.47	\$ 135,000.00	\$ 135,000.00	\$ 28,158.47	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	\$ 1,203.91	\$ 1,012,308.47	\$ 1,182,823.47	\$ 169,311.09	\$ 169,665.00	\$ 1,013,158.47	\$ -

**Water Operations Fund (601)**

**Revenue** – The Water Operations fund’s primary revenue sources are charges for service and other sources, and it has a 2022 revenue budget of approximately \$1.39 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$112.4 thousand, which represents 8.11% of budget. The total revenue amount is up by \$0.9 thousand (0.78%) when compared to the same one-month period in 2021.



Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Year to-date revenues credited to the fund are \$111.6 thousand, or 8.15% of budget. In



comparison, collections for the same one-month period in 2021 were \$111.1 and were about 8.44% of full-year collections. The 2022 collections amount to date represents an increase of \$0.5 thousand (0.45%) in 2022 over collections in 2021.

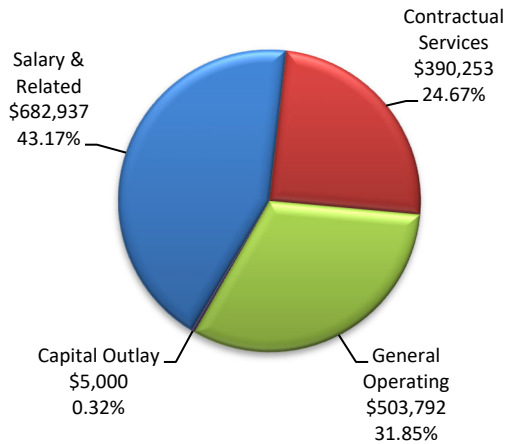
The other category, Other Sources has a 2022 budget of \$17.6 thousand. These revenues vary widely in nature and are relatively insignificant to the total. To date, the city

has received \$0.8 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

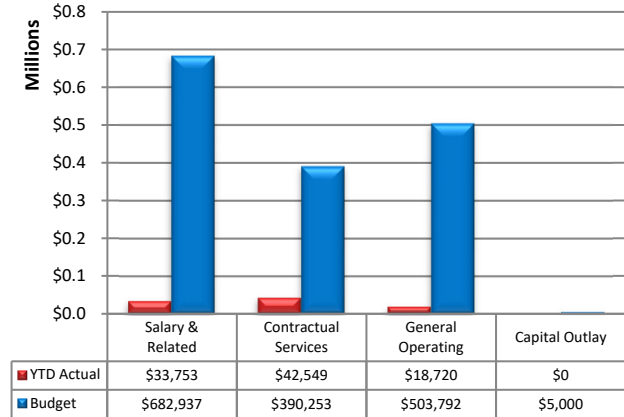
**Expenditures** – The Water Operations fund has a total appropriated expenditure budget for 2022 of approximately \$1.58 million. Total spending through January 31 was approximately \$95.0 thousand, or 6.01% of budget. Including encumbrances (e.g., purchase orders) of \$741.2 thousand in the total results in total committed spending equal to 52.86% of budget. Compared to the same one-month period in 2021

(and excluding transfers), the total is down by \$10.3 thousand (9.76%) and is due primarily to decreased spending in the Salary & Related and General Operating categories.

**Water Fund Expense Budget by Category**



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



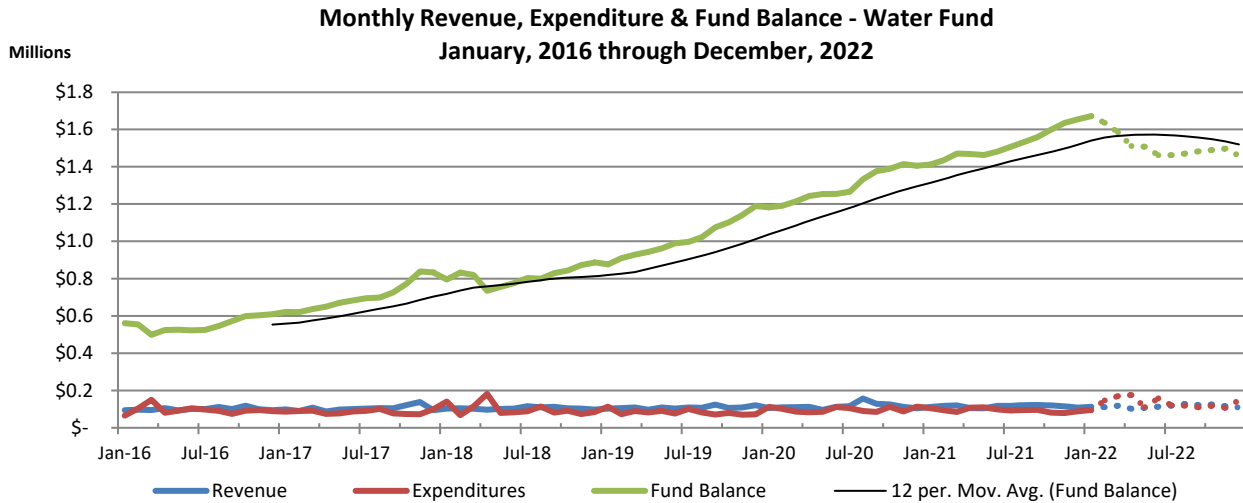
Salaries, wages and other employee-related costs represent the largest expense category with a 2022 budget of \$683.0 thousand, or 43.17% of the fund’s budget. Spending through January 31 was \$33.8 thousand and is equal to 4.94% of budget. The positive budget variance (\$23.1 thousand below budget) is the result of there being no early funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$18.9 thousand (35.88%) from the level in 2021 and is the result of the open position and HRA funding.

General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of \$503.8 thousand, or 31.85% of the fund budget. Spending through January 31 was \$18.7 thousand, or 3.72% of budget. Including encumbrances of \$405.3 thousand in the calculation results in a total spending commitment of \$424.0 thousand, or 84.16% of budget. Many of these 2022 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Spending in this category is down by \$8.3 thousand (30.69%) when compared to the same one-month period in 2021 and is due to reduced spending on supplies/materials (down \$8.1 thousand) and reduced utility usage (down \$0.6 thousand).

The approved 2022 budget in the Water Operations fund does not provide for an interfund transfer to the Water Debt Service (604) fund to assist in meeting the department’s debt service financial obligations. The last time this was required was in 2018. Prior to that, the operating budgets did not provide for any interfund transfers during the previous two years (2016 and 2017).

**Fund Balance** – The Water Operations fund is the primary operating account for the city from which expenses associated with the operation of the city’s water treatment and distribution operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

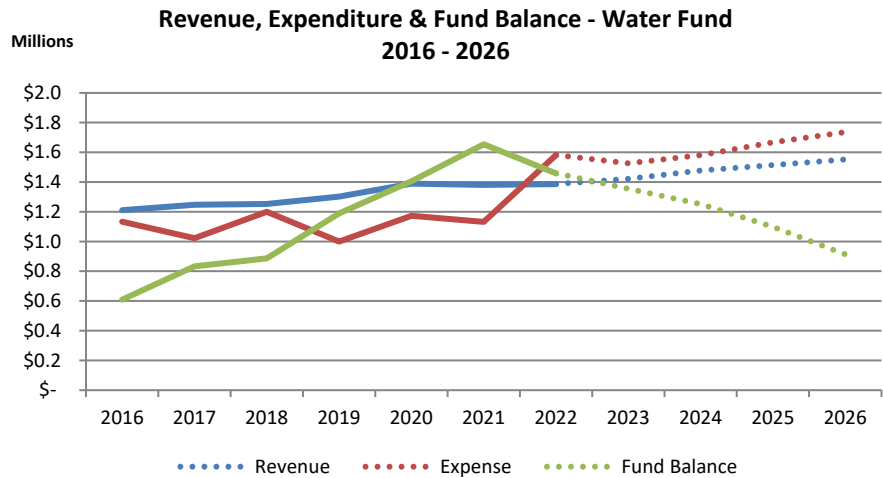
The chart below plots revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed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



The fund ended 2021 with an unencumbered fund balance of \$1.54 million, which was \$299.3 thousand (24.11%) higher than year-end 2020 and was equal to 90.59% of FY 2021 spending. In contrast, the FY 2022 budget projects a year-end fund balance of \$1.46 million, which would equate to a reserve ratio equal to 92.21% of expenditures. The fund ended 2020 with an unencumbered fund balance of \$1.24 million, an increase of \$234.7 thousand (23.32%) from year-end 2019.

As you can see from the chart above, the balance in the Water Utility fund has been fluctuating between \$499 thousand and \$1.67 million. The trend line illustrates that the overall trend, however, is that the fund balance is a gradual increase in fund balance over the 5-year period. The April 2018 spike in spending is the result of transfers to the water debt service (604) fund. Except for that anomaly, revenues have generally been in excess of expenditures resulting in the trend line to be positively sloped.

During 2020, the year-end balance in the fund increased to approximately \$1.41 million, and it increased to \$1.65 million at year-end 2021. From 2022 through 2026, however, the fund



balance is expected to decline to \$914.0 thousand at the end of FY 2026 (see chart above). This chart has been updated with the approved 2022 budget data through 2026.

**CITY OF PATASKALA, OHIO**  
**JANUARY 2022 YTD ANALYSIS - Water Fund (601)**

	YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)	
<b>Beginning Fund Balance</b>	\$ 1,654,280	\$ 1,654,280			\$ 1,405,424	\$ 1,405,424					
<b>REVENUE</b>											
<b>Taxes</b>	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Intergovernmental</b>	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%
	<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	111,602	1,368,850	1,257,248	8.15%	111,104	1,316,587	1,205,483	8.44%	498	0.45%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Charges for Service</b>	<b>\$ 111,602</b>	<b>\$ 1,368,850</b>	<b>\$ 1,257,248</b>	<b>8.15%</b>	<b>\$ 111,104</b>	<b>\$ 1,316,587</b>	<b>\$ 1,205,483</b>	<b>8.44%</b>	<b>\$ 498</b>	<b>0.45%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>	Investment Income	\$ 722	\$ 7,580	\$ 6,858	9.52%	\$ 434	\$ 10,910	\$ 10,476	3.98%	\$ 288	66.45%
	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	81	10,000	9,919	0.81%	-	10,000	10,000	0.00%	81	100.00%
	<b>Total Other Sources</b>	<b>\$ 803</b>	<b>\$ 17,580</b>	<b>\$ 16,777</b>	<b>4.57%</b>	<b>\$ 434</b>	<b>\$ 20,910</b>	<b>\$ 20,476</b>	<b>2.07%</b>	<b>\$ 369</b>	<b>85.10%</b>
<b>Interfund Transfers</b>	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Grand Total Revenue</b>	<b>\$ 112,404</b>	<b>\$ 1,386,430</b>	<b>\$ 1,274,026</b>	<b>8.11%</b>	<b>\$ 111,538</b>	<b>\$ 1,337,497</b>	<b>\$ 1,225,959</b>	<b>8.34%</b>	<b>\$ 867</b>	<b>0.78%</b>
<b>Adjustments:</b>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$ 112,404</b>	<b>\$ 1,386,430</b>	<b>\$ 1,274,026</b>	<b>8.11%</b>	<b>\$ 111,538</b>	<b>\$ 1,337,497</b>	<b>\$ 1,225,959</b>	<b>8.34%</b>	<b>\$ 867</b>	<b>0.78%</b>

	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)	
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
Salary & Related	\$ 33,753	\$ 682,937	\$ 649,184	95.06%	\$ 130,807	\$ 518,378	75.90%	\$ 52,641	\$ (18,888)	-35.88%	
Contractual Services	42,549	390,253	347,704	89.10%	205,129	142,575	36.53%	25,647	16,902	65.90%	
General Operating	18,720	503,792	485,072	96.28%	405,252	79,820	15.84%	27,011	(8,291)	-30.69%	
Capital Outlay	-	5,000	5,000	-100.00%	-	5,000	100.00%	-	-	0.00%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
	<b>Grand Total Expenditures</b>	<b>\$ 95,022</b>	<b>\$ 1,581,982</b>	<b>\$ 1,486,960</b>	<b>93.99%</b>	<b>\$ 741,187</b>	<b>\$ 745,773</b>	<b>47.14%</b>	<b>\$ 105,298</b>	<b>\$ (10,277)</b>	<b>-9.76%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 95,022</b>	<b>\$ 1,581,982</b>	<b>\$ 1,486,960</b>	<b>93.99%</b>	<b>\$ 741,187</b>	<b>\$ 745,773</b>	<b>47.14%</b>	<b>\$ 105,298</b>	<b>\$ (10,277)</b>	<b>-9.76%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	\$ 1,671,663	\$ 1,458,728		\$ 930,476			\$ 1,411,663	\$ 259,999	18.42%	
			92.21%								



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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>601 - Water Operations</b>	\$ 112,404.36	\$ 1,386,430.00	\$ 1,274,025.64	\$ 1,386,430.00	\$ -
Charges for Service	\$ 111,601.58	\$ 1,368,850.00	\$ 1,257,248.42	\$ 1,368,850.00	\$ -
Utility	\$ 111,601.58	\$ 1,368,850.00	\$ 1,257,248.42	\$ 1,368,850.00	\$ -
Miscellaneous Revenue	\$ 802.78	\$ 17,580.00	\$ 16,777.22	\$ 17,580.00	\$ -
Investment Income	\$ 721.91	\$ 7,580.00	\$ 6,858.09	\$ 7,580.00	\$ -
Other Miscellaneous Revenue	\$ 80.87	\$ 10,000.00	\$ 9,919.13	\$ 10,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	\$ 112,404.36	\$ 1,386,430.00	\$ 1,274,025.64	\$ 1,386,430.00	\$ -

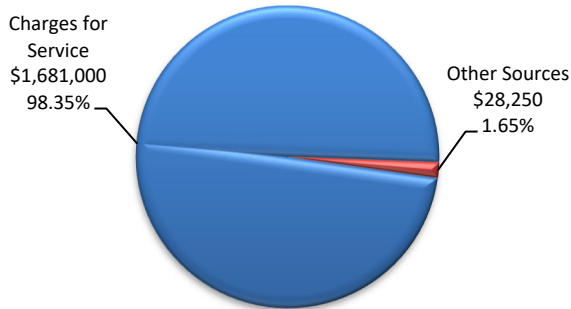
CITY OF PATASKALA, OHIO  
 2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
 THROUGH JANUARY 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>601 - Water Operations</b>	<b>\$ 95,021.86</b>	<b>\$ 741,187.05</b>	<b>\$ 1,581,982.00</b>	<b>\$ 745,773.09</b>	<b>\$ 1,468,487.00</b>	<b>\$ 113,495.00</b>	<b>\$ -</b>
<b>General Government</b>	<b>\$ 28,612.93</b>	<b>\$ 56,565.96</b>	<b>\$ 225,491.57</b>	<b>\$ 140,312.68</b>	<b>\$ 217,695.00</b>	<b>\$ 7,796.57</b>	<b>\$ -</b>
Salary & Related	\$ 4,673.54	\$ 21,175.32	\$ 105,405.32	\$ 79,556.46	\$ 105,080.00	\$ 325.32	\$ -
Contractual Services	\$ 23,939.39	\$ 35,070.64	\$ 117,266.25	\$ 58,256.22	\$ 110,115.00	\$ 7,151.25	\$ -
General Operating	\$ -	\$ 320.00	\$ 2,820.00	\$ 2,500.00	\$ 2,500.00	\$ 320.00	\$ -
<b>Court &amp; Legal</b>	<b>\$ 2,500.00</b>	<b>\$ 37,256.25</b>	<b>\$ 52,256.25</b>	<b>\$ 12,500.00</b>	<b>\$ 47,500.00</b>	<b>\$ 4,756.25</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,500.00	\$ 37,256.25	\$ 52,256.25	\$ 12,500.00	\$ 47,500.00	\$ 4,756.25	\$ -
<b>Finance</b>	<b>\$ 4,726.69</b>	<b>\$ 16,138.22</b>	<b>\$ 92,302.23</b>	<b>\$ 71,437.32</b>	<b>\$ 90,206.00</b>	<b>\$ 2,096.23</b>	<b>\$ -</b>
Salary & Related	\$ 4,200.01	\$ 9,240.70	\$ 68,314.70	\$ 54,873.99	\$ 67,474.00	\$ 840.70	\$ -
Contractual Services	\$ 410.42	\$ 6,147.92	\$ 20,982.34	\$ 14,424.00	\$ 19,792.00	\$ 1,190.34	\$ -
General Operating	\$ 116.26	\$ 749.60	\$ 3,005.19	\$ 2,139.33	\$ 2,940.00	\$ 65.19	\$ -
<b>Water Utility</b>	<b>\$ 59,182.24</b>	<b>\$ 631,226.62</b>	<b>\$ 1,211,931.95</b>	<b>\$ 521,523.09</b>	<b>\$ 1,113,086.00</b>	<b>\$ 98,845.95</b>	<b>\$ -</b>
Salary & Related	\$ 24,879.40	\$ 100,390.58	\$ 509,217.07	\$ 383,947.09	\$ 504,869.00	\$ 4,348.07	\$ -
Contractual Services	\$ 15,698.87	\$ 126,654.11	\$ 199,747.98	\$ 57,395.00	\$ 169,650.00	\$ 30,097.98	\$ -
General Operating	\$ 18,603.97	\$ 404,181.93	\$ 497,966.90	\$ 75,181.00	\$ 433,567.00	\$ 64,399.90	\$ -
Capital Outlay	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 95,021.86</b>	<b>\$ 741,187.05</b>	<b>\$ 1,581,982.00</b>	<b>\$ 745,773.09</b>	<b>\$ 1,468,487.00</b>	<b>\$ 113,495.00</b>	<b>\$ -</b>

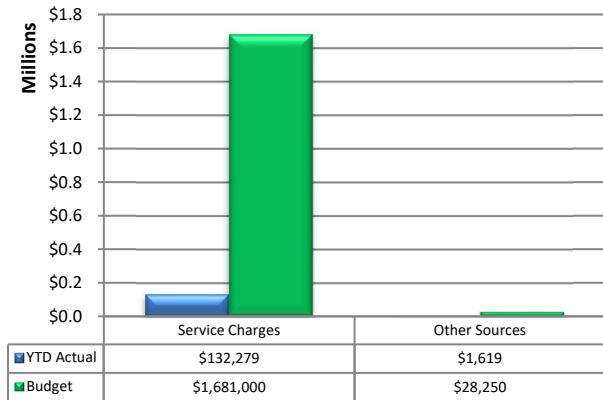
**Sewer Operations Fund (651)**

**Revenue** – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund has a 2022 revenue budget of approximately \$1.71 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$133.9 thousand, which represents 7.83% of budget. The total is up by \$6.7 thousand (5.29%) from the same one-month period in 2021.

**Sewer Fund Revenue Budget by Source**

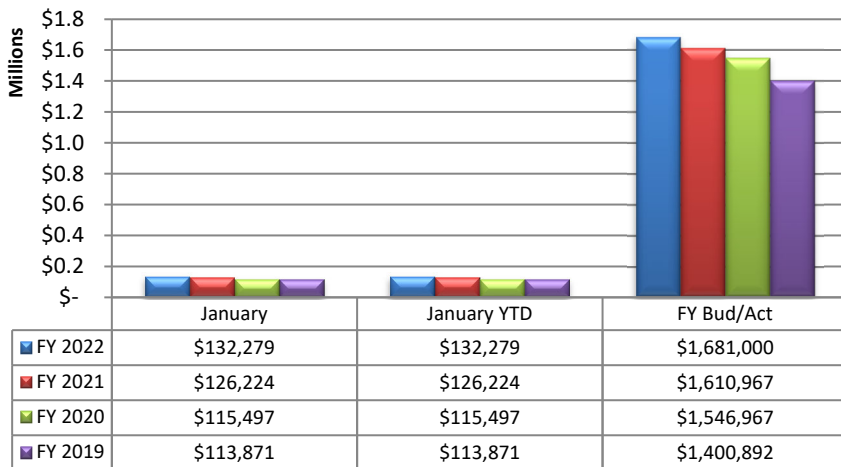


**Sewer Fund Revenue Budget vs YTD Actual**



Charges for service represent the primary revenue category in this fund and have a 2022 budget of approximately \$1.68 million (98.35% of budget). Year to-date revenues credited to the fund are approximately \$132.3 thousand, or 7.87% of budget.

**Usage Fee Collections - Sewer Fund**



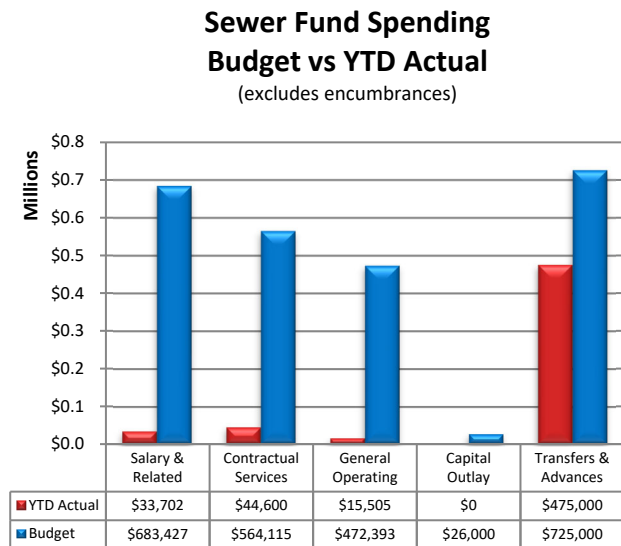
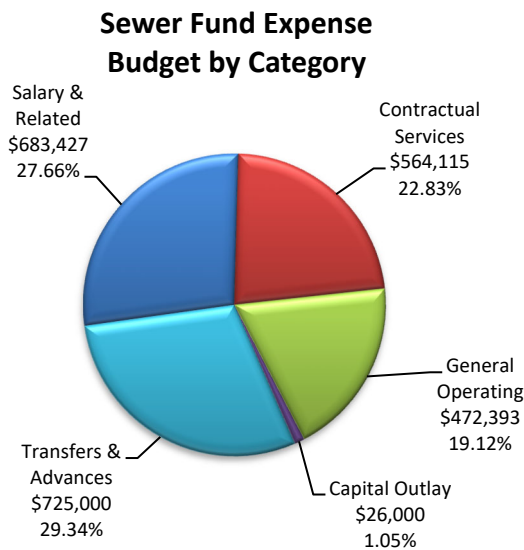
Year to-date revenues credited to the fund are approximately \$132.3 thousand, or 7.87% of budget. In comparison, collections for the same one-month period in 2021 were \$126.2 thousand, an increase of \$6.1 thousand (4.80%) in 2022 over 2021 collections.

The other revenue category, Other Sources, has a 2022 budget of \$28.3 thousand. These revenues can vary widely and are not material to the total. To date, the city has

received \$1.6 thousand, which is \$0.7 thousand (71.86%) higher than FY 2021. The revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

**Expenditures** – The Sewer Operations fund has a total appropriated expenditure budget for 2022 of approximately \$2.47 million. Total spending through January 31 was approximately \$568.8 thousand, or 23.02% of budget. This amount is overstated, however, due to interfund transfers of \$475.0 thousand being processed in January. Excluding these transfers from the calculation results in spending equal to 5.37% of budget. Including encumbrances (e.g., purchase orders) of \$676.6 thousand in the total results in total

committed spending equal to 44.13% of budget. Compared to the same one-month period in 2021 (and excluding transfers), the total is up by \$12.4 thousand (15.21%) and is due primarily to increased spending in the Contractual Services budget category; partially offset by decreased spending in the Salary & Related category.



For 2022, the largest expense budget category (other than Transfers & Advances) for the Sewer fund is salaries, wages and other employee-related costs with a budget of \$683.4 thousand, or 27.66% of the total fund budget. Spending through January 31 was \$33.7 thousand, or 4.93% of budget. The positive budget variance (\$30.1 thousand below budget) is primarily the result of there being no early funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$15.2 thousand (31.10%) from the level in 2021 and is the result of the open position and HRA funding.

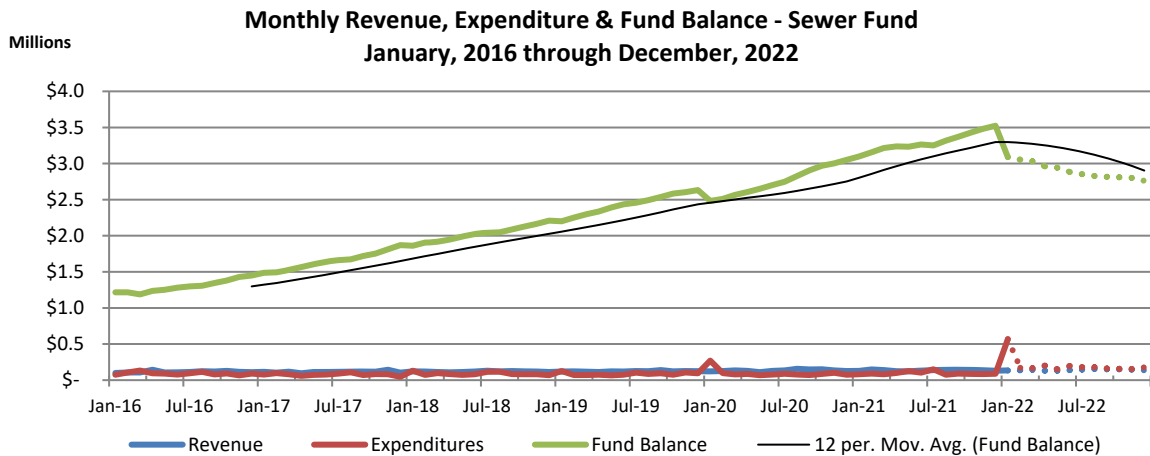
Contractual services is the next major expense category in the Sewer fund. The 2022 budget in this category is \$564.1 thousand (22.83% of budget) and provides for non-employee personal services. Spending through January 31 is \$44.6 thousand (7.91% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 61.05% of the budget has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We regularly monitored this category closely during 2021 to ensure that spending remained within the approved budget and will continue to do so in 2022.

General operating expenditures represent another major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of \$472.4 thousand, or 19.12% of the fund budget. Spending through January 31 was \$15.5 thousand, or 3.28% of budget. Including encumbrances (e.g., purchase orders) of \$244.6 thousand in the total results in a spending ratio of 55.07% of budget. Many of these 2022 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Compared to the same one-month period in 2021, spending in this category is up by \$1.3 thousand, or 8.85%.

The approved 2022 budget included total interfund transfers of \$725.0 thousand. Of that total, \$475,000 is being transferred to the Sewer Debt Service (654) fund to meet the department’s obligations on the

system’s portion of the outstanding utility-related debt. This was a significant change as there weren’t any authorized interfund transfers in 2016 through 2019 for debt service funding support. The remaining \$300,000 in transfers are to be transferred to the Sewer OPWC fund for local match funding.

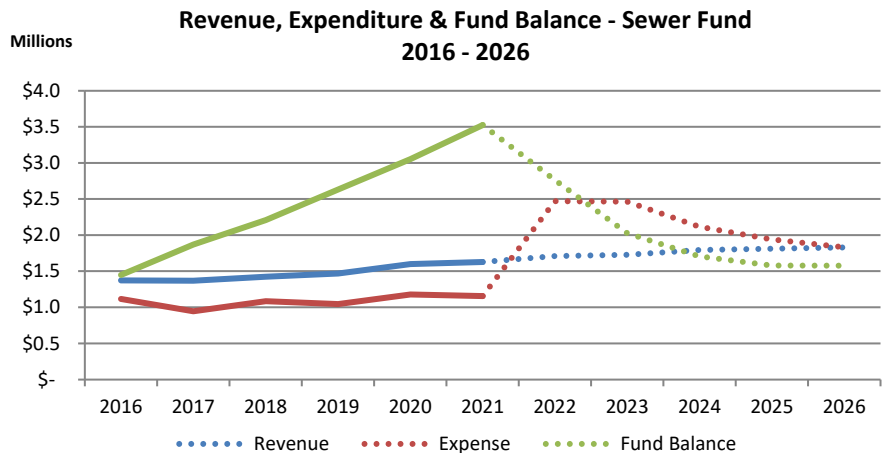
**Fund Balance** – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city’s wastewater treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be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



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

The fund ended 2021 with an unencumbered fund balance of \$3.38 million, which was \$653.2 thousand (23.96%) higher than year-end 2020 and was equal to 126.6% of FY 2021 spending (including carry over encumbrances). The fund ended 2020 with an unencumbered fund balance of \$2.73 million, an increase of \$310.1 thousand (12.84%) from 2019. In contrast, the FY 2022 budget projects a year-end fund balance of \$2.76 million, which equates to a reserve ratio equal to 111.80% of expenditures.

As you can see from the chart above, the balance in the Sewer Operations fund has been increasing consistently from 2016 through 2021. Revenues have tracked 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 \$1.58 million, or a ratio of 86.0%. This chart has been updated with the approved 2022 budget data through 2026.

**CITY OF PATASKALA, OHIO**  
**JANUARY 2022 YTD ANALYSIS - Sewer Fund (651)**

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>Beginning Fund Balance</b>		\$ 3,524,165	\$ 3,524,165			\$ 3,052,280	\$ 3,052,280				
<b>REVENUE</b>											
<b>Taxes</b>	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Intergovernmental</b>	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%
	<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	132,279	1,681,000	1,548,721	7.87%	126,224	1,424,014	1,297,790	8.86%	6,056	4.80%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Charges for Service</b>	<b>\$ 132,279</b>	<b>\$ 1,681,000</b>	<b>\$ 1,548,721</b>	<b>7.87%</b>	<b>\$ 126,224</b>	<b>\$ 1,424,014</b>	<b>\$ 1,297,790</b>	<b>8.86%</b>	<b>\$ 6,056</b>	<b>4.80%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>	Investment Income	\$ 1,538	\$ 15,750	\$ 14,212	9.76%	\$ 942	\$ 29,250	\$ 28,308	3.22%	\$ 596	63.27%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	81	12,500	12,419	0.65%	-	12,500	12,500	0.00%	81	100.00%
	<b>Total Other Sources</b>	<b>\$ 1,619</b>	<b>\$ 28,250</b>	<b>\$ 26,631</b>	<b>5.73%</b>	<b>\$ 942</b>	<b>\$ 41,750</b>	<b>\$ 40,808</b>	<b>2.26%</b>	<b>\$ 677</b>	<b>71.86%</b>
<b>Interfund Transfers</b>	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Grand Total Revenue</b>	<b>\$ 133,898</b>	<b>\$ 1,709,250</b>	<b>\$ 1,575,352</b>	<b>7.83%</b>	<b>\$ 127,166</b>	<b>\$ 1,465,764</b>	<b>\$ 1,338,598</b>	<b>8.68%</b>	<b>\$ 6,732</b>	<b>5.29%</b>
<b>Adjustments:</b>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$ 133,898</b>	<b>\$ 1,709,250</b>	<b>\$ 1,575,352</b>	<b>7.83%</b>	<b>\$ 127,166</b>	<b>\$ 1,465,764</b>	<b>\$ 1,338,598</b>	<b>8.68%</b>	<b>\$ 6,732</b>	<b>5.29%</b>

		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
	Salary & Related	\$ 33,702	\$ 683,427	\$ 649,726	95.07%	\$ 132,142	\$ 517,584	75.73%	\$ 48,915	\$ (15,214)	-31.10%
	Contractual Services	44,600	564,115	519,514	92.09%	299,809	219,705	38.95%	18,261	26,339	144.24%
	General Operating	15,505	472,393	456,888	96.72%	244,644	212,244	44.93%	14,245	1,260	8.85%
	Capital Outlay	-	26,000	26,000	-100.00%	-	26,000	100.00%	-	-	0.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	475,000	725,000	250,000	34.48%	-	250,000	34.48%	-	475,000	100.00%
	<b>Grand Total Expenditures</b>	<b>\$ 568,807</b>	<b>\$ 2,470,935</b>	<b>\$ 1,902,128</b>	<b>76.98%</b>	<b>\$ 676,595</b>	<b>\$ 1,225,533</b>	<b>49.60%</b>	<b>\$ 81,421</b>	<b>\$ 487,386</b>	<b>598.60%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ (475,000)	\$ (725,000)	\$ 250,000	-34.48%	\$ -	\$ 250,000	34.48%	\$ -	\$ (475,000)	100.00%
	<b>Total Adjustments</b>	<b>\$ (475,000)</b>	<b>\$ (725,000)</b>	<b>\$ (250,000)</b>	<b>34.48%</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>34.48%</b>	<b>\$ -</b>	<b>\$ (475,000)</b>	<b>100.00%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 93,807</b>	<b>\$ 1,745,935</b>	<b>\$ 1,652,128</b>	<b>94.63%</b>	<b>\$ 676,595</b>	<b>\$ 975,533</b>	<b>55.87%</b>	<b>\$ 81,421</b>	<b>\$ 12,386</b>	<b>15.21%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	<b>\$ 3,089,256</b>	<b>\$ 2,762,481</b>			<b>\$ 2,412,662</b>			<b>\$ 3,098,025</b>	<b>\$ (8,768)</b>	<b>-0.28%</b>
			<b>111.80%</b>								

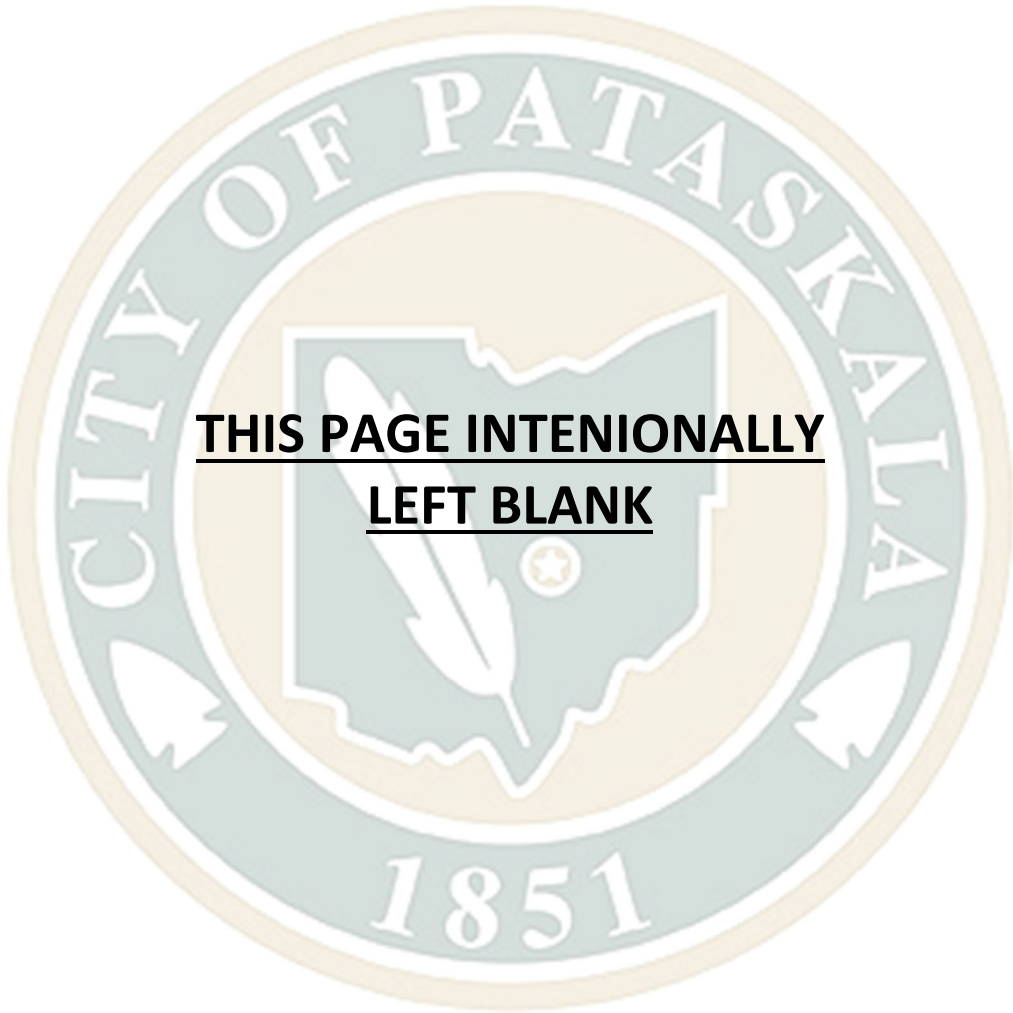
CITY OF PATASKALA, OHIO  
 2022 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)  
 THROUGH JANUARY 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>651 - Sewer Operations</b>	\$ 133,897.94	\$ 1,709,250.00	\$ 1,575,352.06	\$ 1,709,250.00	\$ -
Charges for Service	\$ 132,279.16	\$ 1,681,000.00	\$ 1,548,720.84	\$ 1,681,000.00	\$ -
Utility	\$ 132,279.16	\$ 1,681,000.00	\$ 1,548,720.84	\$ 1,681,000.00	\$ -
Miscellaneous Revenue	\$ 1,618.78	\$ 28,250.00	\$ 26,631.22	\$ 28,250.00	\$ -
Investment Income	\$ 1,537.91	\$ 15,750.00	\$ 14,212.09	\$ 15,750.00	\$ -
Other Miscellaneous Revenue	\$ 80.87	\$ 12,500.00	\$ 12,419.13	\$ 12,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	\$ 133,897.94	\$ 1,709,250.00	\$ 1,575,352.06	\$ 1,709,250.00	\$ -



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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>651 - Sewer Operations</b>	<b>\$ 568,806.89</b>	<b>\$ 676,594.66</b>	<b>\$ 2,470,934.88</b>	<b>\$ 1,225,533.33</b>	<b>\$ 2,326,506.00</b>	<b>\$ 144,428.88</b>	<b>\$ -</b>
<b>General Government</b>	<b>\$ 23,421.14</b>	<b>\$ 56,031.54</b>	<b>\$ 228,971.57</b>	<b>\$ 149,518.89</b>	<b>\$ 222,695.00</b>	<b>\$ 6,276.57</b>	<b>\$ -</b>
Salary & Related	\$ 4,673.45	\$ 21,175.32	\$ 105,405.32	\$ 79,556.55	\$ 105,080.00	\$ 325.32	\$ -
Contractual Services	\$ 18,747.69	\$ 34,536.22	\$ 110,746.25	\$ 57,462.34	\$ 105,115.00	\$ 5,631.25	\$ -
General Operating	\$ -	\$ 320.00	\$ 12,820.00	\$ 12,500.00	\$ 12,500.00	\$ 320.00	\$ -
<b>Court &amp; Legal</b>	<b>\$ 2,500.00</b>	<b>\$ 37,256.25</b>	<b>\$ 52,256.25</b>	<b>\$ 12,500.00</b>	<b>\$ 47,500.00</b>	<b>\$ 4,756.25</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,500.00	\$ 37,256.25	\$ 52,256.25	\$ 12,500.00	\$ 47,500.00	\$ 4,756.25	\$ -
<b>Finance</b>	<b>\$ 4,645.94</b>	<b>\$ 16,138.25</b>	<b>\$ 94,226.25</b>	<b>\$ 73,442.06</b>	<b>\$ 92,130.00</b>	<b>\$ 2,096.25</b>	<b>\$ -</b>
Salary & Related	\$ 4,199.94	\$ 9,240.70	\$ 68,314.70	\$ 54,874.06	\$ 67,474.00	\$ 840.70	\$ -
Contractual Services	\$ 410.41	\$ 6,147.94	\$ 22,906.35	\$ 16,348.00	\$ 21,716.00	\$ 1,190.35	\$ -
General Operating	\$ 35.59	\$ 749.61	\$ 3,005.20	\$ 2,220.00	\$ 2,940.00	\$ 65.20	\$ -
<b>Sewer Utility</b>	<b>\$ 63,239.81</b>	<b>\$ 567,168.62</b>	<b>\$ 1,370,480.81</b>	<b>\$ 740,072.38</b>	<b>\$ 1,239,181.00</b>	<b>\$ 131,299.81</b>	<b>\$ -</b>
Salary & Related	\$ 24,828.13	\$ 101,725.57	\$ 509,707.07	\$ 383,153.37	\$ 504,869.00	\$ 4,838.07	\$ -
Contractual Services	\$ 22,942.22	\$ 221,868.69	\$ 378,205.91	\$ 133,395.00	\$ 328,150.00	\$ 50,055.91	\$ -
General Operating	\$ 15,469.46	\$ 243,574.36	\$ 456,567.83	\$ 197,524.01	\$ 380,162.00	\$ 76,405.83	\$ -
Capital Outlay	\$ -	\$ -	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 475,000.00</b>	<b>\$ -</b>	<b>\$ 725,000.00</b>	<b>\$ 250,000.00</b>	<b>\$ 725,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ 475,000.00	\$ -	\$ 725,000.00	\$ 250,000.00	\$ 725,000.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 568,806.89</b>	<b>\$ 676,594.66</b>	<b>\$ 2,470,934.88</b>	<b>\$ 1,225,533.33</b>	<b>\$ 2,326,506.00</b>	<b>\$ 144,428.88</b>	<b>\$ -</b>



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

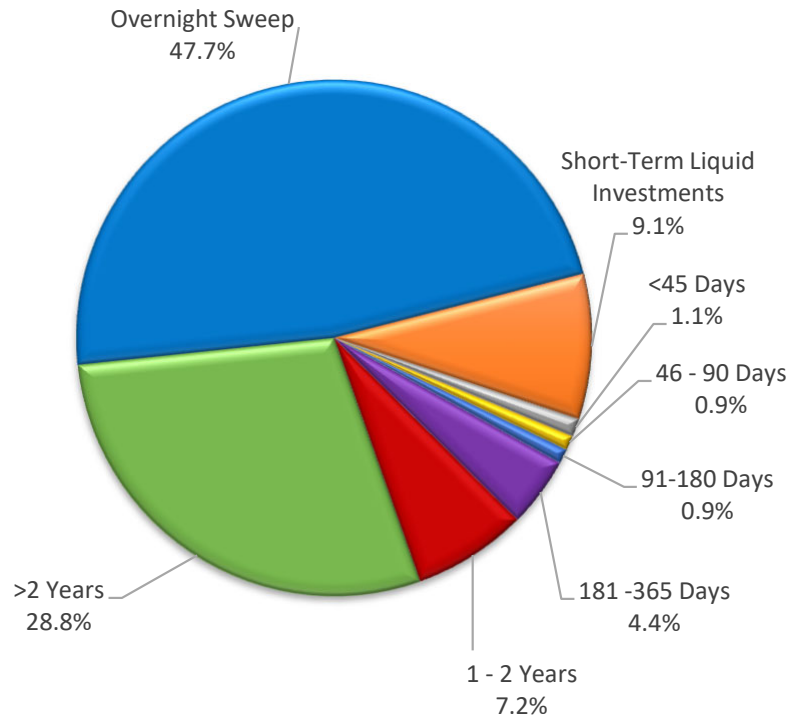
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
<b>Certificates of Deposit</b>				
Bank CD	\$ 9,864,088.62	\$ 9,984,465.08	\$ (120,376.46)	1.062%
Non-Bank CD	1,301,289.97	1,286,075.74	15,214.23	2.012%
<b>Total Certificates of Deposit</b>	<b>\$ 11,165,378.59</b>	<b>\$ 11,270,540.82</b>	<b>\$ (105,162.23)</b>	<b>1.170%</b>
<b>U.S. Government</b>				
Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
<b>Total US Government</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.000%</b>
<b>Government Sponsored Enterprise (GSE) Securities</b>				
FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	-	-	-	0.000%
FHLB	483,976.70	494,044.50	(10,067.80)	0.000%
FFCB	-	-	-	0.000%
<b>Total GSE</b>	<b>\$ 483,976.70</b>	<b>\$ 494,044.50</b>	<b>\$ (10,067.80)</b>	<b>0.000%</b>
<b>Other Investments:</b>				
Park National Bank Sweep	\$ 12,956,514.71	\$ 12,956,514.71	\$ -	0.002%
STAR Ohio	2,438,518.77	2,438,518.77	-	0.100%
Raymond James Money Market	35,070.81	35,070.81	-	0.010%
<b>Total Other</b>	<b>\$ 15,430,104.29</b>	<b>\$ 15,430,104.29</b>	<b>\$ -</b>	<b>0.018%</b>
<b>Total Investment Portfolio</b>	<b>\$ 27,079,459.58</b>	<b>\$ 27,194,689.61</b>	<b>\$ (115,230.03)</b>	<b>0.495%</b>

**Investments by Institution:**

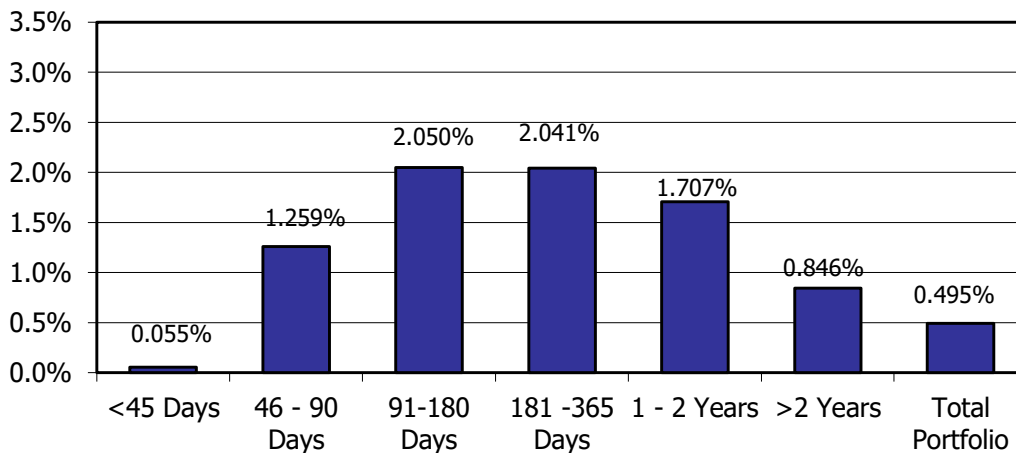
STAR Ohio	\$ 2,438,518.77	\$ 2,438,518.77	\$ -
Park National Bank	12,956,514.71	12,956,514.71	-
Raymond James	11,787,289.35	11,904,656.13	(117,366.78)
<b>Total Investment Portfolio</b>	<b>\$ 27,182,322.83</b>	<b>\$ 27,299,689.61</b>	<b>\$ (117,366.78)</b>

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

**Investment Maturity Composition**



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



## City of Pataskala Account Summary

Brokerage

Account No. [REDACTED] Closing Value \$11,787,289.35



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

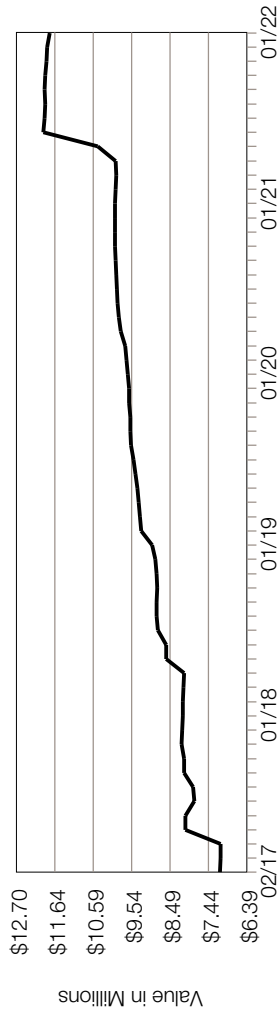
	This Statement	Year to Date
<b>Beginning Balance</b>	\$ 11,859,728.80	\$ 11,859,728.80
Deposits	\$ 0.00	\$ 0.00
Income	\$ 13,494.63	\$ 13,494.63
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ (85,934.08)	\$ (85,934.08)
<b>Ending Balance</b>	\$ 11,787,289.35	\$ 11,787,289.35

### Dollar-Weighted Performance

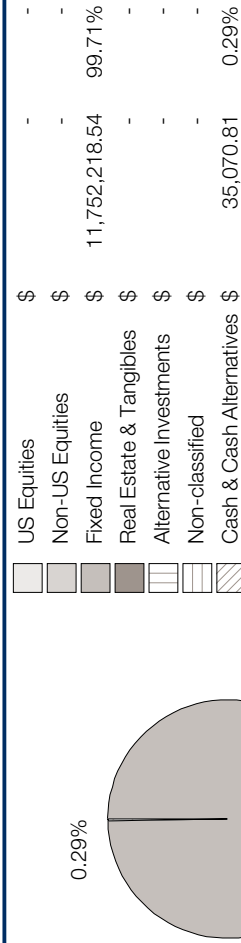
See Understanding Your Statement for important information about these calculations.

Performance Inception	YTD	2021	2020
08/23/13	(0.62)%	(1.16)%	3.76%

### Value Over Time



### Asset Allocation Analysis



### Cash & Cash Alternatives

#### Raymond James Bank Deposit Program #

Description (Symbol)	Value	Estimated Income Yield	Estimated Annual Income
<b>Raymond James Bank Deposit Program # - Selected Sweep Option</b>			
JPMorgan Chase Bank NA	\$18,158.52	0.01%	\$3.50
US Bank National Association	\$14,417.99		
BankUnited	\$2,494.29		
PNC Bank N.A.	\$0.01		
<b>Raymond James Bank Deposit Program Total</b>	<b>\$35,070.81</b>		<b>\$3.50</b>

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, Synchrony Bank, Amarillo National Bank, Cadence Bank NA, Bank of Baroda, American Express National B, Umpqua Bank, Texas Capital Bank NA, NexBank, Simmons Bank (LCB), HSBC Bank USA NA, INTRUST Bank NA and Metro City Bank

**Participating banks recently added:** Bank of India 02/07/2022; Congressional Bank 02/07/2022; First Merchants Bank 02/07/2022; 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 01/31/2022.

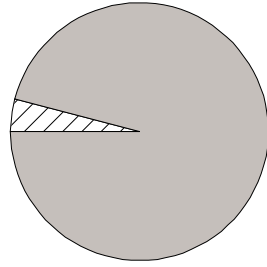
**Cash & Cash Alternatives Total** **\$35,070.81** **\$3.50**



### Fixed Income ❖

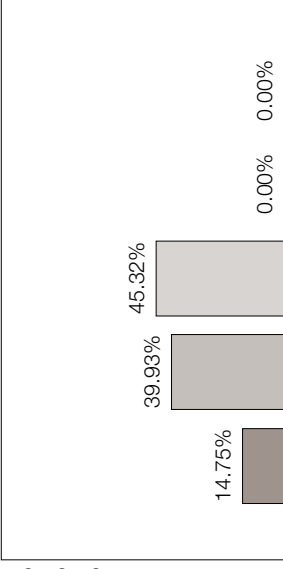
### Credit Quality Analysis

Lowest Available *	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 483,976.70	4.12%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 11,268,241.84	95.88%
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%



### Maturity Analysis

Maturity	Current Period Value	Percentage Allocation
0 to < 1 yr	\$ 1,733,647.59	14.75%
1 to < 3 yrs	\$ 4,692,705.75	39.93%
3 to < 7 yrs	\$ 5,325,865.20	45.32%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



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

### 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 04/28/2022 @ 100.000 (3130AKRN8)	\$245,000.00	\$1,592.50	05/26/2021	\$97.066	<b>\$237,811.70</b>	\$8.85	\$244,044.50 \$(6,232.80)	\$244,044.50 \$(6,232.80)

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	\$98.466	\$246,165.00	\$262.50	\$250,000.00 \$(3,835.00)	\$250,000.00 \$(3,835.00)
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								
<b>Government Sponsored Enterprise Securities (GSE) Total</b>	\$495,000.00	\$3,092.50			\$483,976.70	\$271.35	\$494,044.50 \$(10,067.80)	\$494,044.50 \$(10,067.80)

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

#### Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 09/19/2022 (02007GLV3)	\$145,000.00	\$2,682.50	09/17/2019	\$100.985	\$146,428.25	\$984.81	\$145,000.00 \$1,428.25	\$145,000.00 \$1,428.25
Ratings Information: Not Rated								
AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)	\$130,000.00	\$2,405.00	12/17/2019	\$101.256	\$131,632.80	\$72.48	\$130,000.00 \$1,632.80	\$130,000.00 \$1,632.80
Ratings Information: Not Rated								





### Fixed Income (continued) \*

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$100.884	\$247,165.80	\$1,206.87	\$245,000.00 \$2,165.80	\$245,000.00 \$2,165.80
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 04/29/22 .5500% DUE 07/29/2024 ! Callable 04/29/2022 @ 100.000 99 (05600XAN0) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	08/03/2020	\$98.623	\$241,626.35		\$244,999.76 \$(3,373.41)	\$244,999.76 \$(3,373.41)
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	\$99.263	\$49,631.50	\$66.99	\$50,000.00 \$(368.50)	\$50,000.00 \$(368.50)
BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5) Ratings Information: Not Rated	\$245,000.00	\$3,185.00	04/09/2020	\$100.092	\$245,225.40	\$139.62	\$245,000.00 \$225.40	\$245,000.00 \$225.40
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	\$96.206	\$235,704.70		\$245,000.00 \$(9,295.30)	\$245,000.00 \$(9,295.30)



## 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)
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	\$97.980	\$240,051.00		\$245,000.00 \$(4,949.00)	\$245,000.00 \$(4,949.00)
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/14/22 .9500% DUE 04/14/2026 Callable 02/14/2022 @ 100.000 % (066519QV4) Ratings Information: Not Rated	\$245,000.00	\$2,327.50	04/12/2021	\$97.762	\$239,516.90	\$108.40	\$245,000.00 \$(5,483.10)	\$245,000.00 \$(5,483.10)
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	\$102.493	\$251,107.85	\$2,612.44	\$245,000.00 \$6,107.85	\$245,000.00 \$6,107.85
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	\$96.750	\$237,037.50	\$84.91	\$245,000.00 \$(7,962.50)	\$245,000.00 \$(7,962.50)
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	\$100.122	\$245,298.90		\$243,769.12 \$1,529.78	\$243,769.12 \$1,529.78



## 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)
CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3) Ratings Information: Not Rated	\$50,000.00	\$1,400.00	03/07/2019	\$103.725	\$51,862.50	\$61.37	\$50,000.00 \$1,862.50	\$50,000.00 \$1,862.50
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	\$105.139	\$39,952.82	\$98.12	\$40,905.57 \$(952.75)	\$39,671.39 \$281.43
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	\$102.296	\$21,482.16	\$159.97	\$22,085.87 \$(603.71)	\$21,325.86 \$156.30
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	\$104.663	\$104,663.00	\$204.93	\$106,082.70 \$(1,419.70)	\$103,169.26 \$1,493.74
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/22 .3500% DUE 09/04/2024 Callable 02/04/2022 @ 100.000 (20056QTY9) Ratings Information: Not Rated	\$100,000.00	\$350.00	08/25/2020	\$97.998	\$97,998.00	\$25.89	\$100,000.00 \$(2,002.00)	\$100,000.00 \$(2,002.00)
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	\$103.623	\$61,137.57	\$781.71	\$62,415.11 \$(1,277.54)	\$60,591.65 \$545.92



## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6) Ratings Information: Not Rated	\$200,000.00	\$1,100.00	08/20/2021	\$96.369	\$192,738.00		\$200,000.00 \$(7,262.00)	\$200,000.00 \$(7,262.00)
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	\$102.148	\$255,370.00		\$249,858.00 \$5,512.00	\$249,858.00 \$5,512.00
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	\$101.210	\$247,964.50	\$276.88	\$247,048.10 \$916.40	\$245,777.45 \$2,187.05
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	\$101.079	\$247,643.55	\$316.49	\$245,000.00 \$2,643.55	\$245,000.00 \$2,643.55
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	\$95.793	\$234,692.85	\$51.68	\$245,000.00 \$(10,307.15)	\$245,000.00 \$(10,307.15)
FARMERS & MERCHANT 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	\$95.727	\$95,727.00	\$13.70	\$100,000.00 \$(4,273.00)	\$100,000.00 \$(4,273.00)



## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$95.615	\$234,256.75	\$67.12	\$245,000.00 \$(10,743.25)	\$245,000.00 \$(10,743.25)
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	\$101.008	\$33,332.64	\$362.01	\$33,064.42 \$268.22	\$33,007.12 \$325.52
FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/22 .4000% DUE 09/30/2025 Callable 02/28/2022@ 100.000 (319461DB2) Ratings Information: Not Rated	\$245,000.00	\$980.00	09/23/2020	\$96.519	\$236,471.55		\$245,000.00 \$(8,528.45)	\$245,000.00 \$(8,528.45)
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	\$98.899	\$98,899.00	\$49.32	\$100,000.00 \$(1,101.00)	\$100,000.00 \$(1,101.00)
FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/25/22 .3500% DUE 09/25/2024 Callable 02/25/2022@ 100.000 (32110YQR9) Ratings Information: Not Rated	\$245,000.00	\$857.50	09/23/2020	\$97.921	\$239,906.45	\$14.09	\$245,000.00 \$(5,093.55)	\$245,000.00 \$(5,093.55)



## 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)
FIRST OKLAHOMA BK TULSA, OK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/15/22 .6500% DUE 07/15/2025 Callable 02/15/2022 @ 100.000 (335857CB2) Ratings Information: Not Rated	\$100,000.00	\$650.00	06/29/2020	\$97.715	\$97,715.00	\$28.49	\$100,000.00 \$(2,285.00)	\$100,000.00 \$(2,285.00)
1ST SOURCE BANK FDIC # 9087 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3500% DUE 06/03/2024 (33646CLZ5) Ratings Information: Not Rated	\$245,000.00	\$3,307.50	04/01/2020	\$100.631	\$246,545.95	\$1,087.40	\$245,000.00 \$1,545.95	\$245,000.00 \$1,545.95
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	\$98.384	\$241,040.80	\$338.30	\$245,000.00 \$(3,959.20)	\$245,000.00 \$(3,959.20)
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	\$95.244	\$233,347.80	\$66.45	\$245,000.00 \$(11,652.20)	\$245,000.00 \$(11,652.20)
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	\$101.621	\$254,052.50	\$1,150.69	\$248,220.00 \$5,832.50	\$248,220.00 \$5,832.50



## 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)
JONESBORO ST BANK JONESBORO, LA FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/22 .8000% DUE 05/29/2025 Callable 02/28/2022 @ 100.000 (48040PGX7) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/27/2020	\$98.377	\$241,023.65		\$245,000.00 \$(3,976.35)	\$245,000.00 \$(3,976.35)
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	\$96.934	\$150,247.70	\$214.88	\$155,000.00 \$(4,752.30)	\$155,000.00 \$(4,752.30)
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	\$97.138	\$92,281.10	\$48.93	\$95,000.00 \$(2,718.90)	\$95,000.00 \$(2,718.90)
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	\$101.079	\$90,971.10	\$44.75	\$90,000.00 \$971.10	\$90,000.00 \$971.10



### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$100.597	\$155,925.35		\$155,000.00 \$925.35	\$155,000.00 \$925.35
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	\$101.609	\$132,091.70	\$192.33	\$130,000.00 \$2,091.70	\$130,000.00 \$2,091.70
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	\$101.305	\$116,500.75	\$155.96	\$115,000.00 \$1,500.75	\$115,000.00 \$1,500.75
LUANA SAVINGS BANK LUANA, IA FDIC # 253 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 09/18/2023 (549104JP3) Ratings Information: Not Rated	\$245,000.00	\$3,920.00	09/16/2019	\$101.266	\$248,101.70	\$1,449.86	\$245,000.00 \$3,101.70	\$245,000.00 \$3,101.70
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	\$97.890	\$225,147.00	\$12.29	\$230,000.00 \$(4,853.00)	\$230,000.00 \$(4,853.00)
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	\$100.616	\$246,509.20	\$68.80	\$245,000.00 \$1,509.20	\$245,000.00 \$1,509.20





## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/21/22 .6500% DUE 05/21/2026 Callable 02/21/2022 @ 100.000 (58958PJA3) Ratings Information: Not Rated	\$200,000.00	\$1,300.00	05/19/2021	\$96.354	\$192,708.00	\$35.62	\$200,000.00 \$(7,292.00)	\$200,000.00 \$(7,292.00)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 02/14/2024 (61690UEH9) Ratings Information: Not Rated	\$20,000.00	\$610.00	03/20/2020	\$104.109	\$20,821.80	\$284.11	\$21,178.31 \$(356.51)	\$20,627.73 \$194.07
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 10/31/2024 (61690UMT4) Ratings Information: Not Rated	\$25,000.00	\$487.50	03/20/2020	\$102.106	\$25,526.50	\$122.88	\$25,295.00 \$231.50	\$25,179.25 \$347.25
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	\$101.272	\$23,292.56	\$188.57	\$23,122.02 \$170.54	\$23,044.67 \$247.89
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	\$100.146	\$59,086.14	\$382.77	\$59,227.55 \$(141.41)	\$59,012.34 \$73.80



## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$100.881	\$121,057.20	\$580.93	\$120,000.00 \$1,057.20	\$120,000.00 \$1,057.20
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4) Ratings Information: Not Rated	\$100,000.00	\$1,850.00	03/19/2020	\$101.285	\$101,285.00	\$146.99	\$101,052.60 \$232.40	\$100,357.08 \$927.92
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	\$103.759	\$150,450.55	\$983.22	\$152,216.69 \$(1,766.14)	\$149,029.16 \$1,421.39
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	\$98.325	\$122,906.25	\$70.72	\$125,000.00 \$(2,093.75)	\$125,000.00 \$(2,093.75)
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	\$96.368	\$86,731.20	\$55.23	\$90,000.00 \$(3,268.80)	\$90,000.00 \$(3,268.80)
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	\$99.156	\$84,282.60	\$1.75	\$85,000.00 \$(717.40)	\$85,000.00 \$(717.40)



## 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)
PATHFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/22 .5000% DUE 10/29/2025 Callable 02/28/2022 @ 100.000 (70320KAS0) Ratings Information: Not Rated	\$100,000.00	\$500.00	10/21/2020	\$96.743	\$96,743.00		\$100,000.00 \$(3,257.00)	\$100,000.00 \$(3,257.00)
PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	07/14/2020	\$97.199	\$238,137.55	\$46.99	\$245,000.00 \$(6,862.45)	\$245,000.00 \$(6,862.45)
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	\$102.202	\$250,394.90	\$2,161.37	\$245,000.00 \$5,394.90	\$245,000.00 \$5,394.90
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	\$96.030	\$235,273.50	\$20.14	\$245,000.00 \$(9,726.50)	\$245,000.00 \$(9,726.50)
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	\$101.347	\$248,300.15	\$1,495.17	\$245,000.00 \$3,300.15	\$245,000.00 \$3,300.15



### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$98.712	\$241,844.40	\$562.83	\$245,000.00 \$(3,155.60)	\$245,000.00 \$(3,155.60)
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) 88 Ratings Information: Not Rated	\$105,000.00	\$892.50	11/04/2021	\$97.965	\$102,863.25	\$39.12	\$105,000.00 \$(2,136.75)	\$105,000.00 \$(2,136.75)
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	\$99.787	\$144,691.15	\$210.94	\$145,000.00 \$(308.85)	\$145,000.00 \$(308.85)
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/22 .7000% DUE 06/07/2024 Callable 02/08/2022 @ 100.000 (88241THM15) Ratings Information: Not Rated	\$245,000.00	\$1,715.00	05/28/2020	\$99.120	\$242,844.00	\$108.07	\$245,000.00 \$(2,156.00)	\$245,000.00 \$(2,156.00)
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	\$103.301	\$253,087.45		\$245,000.00 \$8,087.45	\$245,000.00 \$8,087.45



### 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)
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	\$96.149	\$110,571.35	\$55.45	\$115,000.00 \$(4,428.65)	\$115,000.00 \$(4,428.65) <sup>A</sup>
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	\$96.467	\$178,463.95	\$51.70	\$185,000.00 \$(6,536.05)	\$185,000.00 \$(6,536.05) <sup>A</sup>
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	\$103.776	\$160,852.80	\$326.98	\$155,000.00 \$5,852.80	\$155,000.00 \$5,852.80 <sup>A</sup>
<b>Certificates of Deposit (CDs) Total</b>	\$11,353,000.00	\$138,562.50			\$11,268,241.84	\$20,550.48	\$11,375,540.82 \$(107,298.98)	\$11,362,639.84 \$(94,398.00)

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

**Fixed Income Total** **\$11,752,218.54** **\$20,821.83**

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

**Portfolio Total** **\$11,787,289.35**

**Accrued Interest Total** **\$20,821.83**

**Portfolio Total with Accrued Interest** **\$11,808,111.18**

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



### Activity Summary

Income Type	This Statement	Year to Date
Interest - Taxable	\$13,494.42	\$13,494.42
Interest at RJ Bank Deposit Program	\$0.21	\$0.21
<b>Total Income</b>	<b>\$13,494.63</b>	<b>\$13,494.63</b>

### Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			<b>Beginning Balance</b>				\$21,576.18	
01/03/2022	Income	Interest - Taxable	CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26)			\$622.58	\$22,198.76	Paid on 38,000
01/03/2022	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)			\$198.74	\$22,397.50	Paid on 130,000
01/03/2022	Income	Interest - Taxable	MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4)			\$932.60	\$23,330.10	Paid on 100,000
01/03/2022	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)			\$161.16	\$23,491.26	Paid on 115,000
01/03/2022	Income	Interest - Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)			\$50.96	\$23,542.22	Paid on 100,000
01/03/2022	Income	Interest - Taxable	WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)			\$362.02	\$23,904.24	Paid on 155,000



### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/04/2022	Income	Interest - Taxable	COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/22 .3500% DUE 09/04/2024 Callable 02/04/2022 @ 100.000 (20056QTY9)			\$29.73	\$23,933.97	Paid on 100,000
01/06/2022	Income	Interest - Taxable	EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)			\$343.34	\$24,277.31	Paid on 245,000
01/10/2022	Income	Interest - Taxable	CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36)			\$1,713.97	\$25,991.28	Paid on 100,000
01/10/2022	Income	Interest - Taxable	FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)			\$93.64	\$26,084.92	Paid on 245,000
01/10/2022	Income	Interest - Taxable	BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)			\$114.44	\$26,199.36	Paid on 245,000
01/10/2022	Income	Interest - Taxable	ENTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJ4)			\$426.57	\$26,625.93	Paid on 245,000
01/10/2022	Income	Interest - Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/22 .7000% DUE 06/07/2024 Callable 02/08/2022 @ 100.000 (88241THM5)			\$145.66	\$26,771.59	Paid on 245,000
01/11/2022	Income	Interest - Taxable	FIRST BANK FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)			\$104.04	\$26,875.63	Paid on 245,000
01/14/2022	Income	Interest - Taxable	BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/14/22 .9500% DUE 04/14/2026 Callable 02/14/2022 @ 100.000 (066519QV4)			\$197.68	\$27,073.31	Paid on 245,000
01/18/2022	Income	Interest - Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			\$118.90	\$27,192.21	Paid on 50,000



### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/18/2022	Income	Interest - Taxable	EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7)			\$114.44	\$27,306.65	Paid on 245,000
01/18/2022	Income	Interest - Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)			\$270.51	\$27,577.16	Paid on 245,000
01/18/2022	Income	Interest - Taxable	FIRST OKLAHOMA BK TULSA, OK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/15/22 .6500% DUE 07/15/2025 Callable 02/15/2022 @ 100.000 (335857CB2)			\$55.21	\$27,632.37	Paid on 100,000
01/18/2022	Income	Interest - Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			\$104.04	\$27,736.41	Paid on 245,000
01/18/2022	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)			\$75.80	\$27,812.21	Paid on 105,000
01/19/2022	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)			\$133.55	\$27,945.76	Paid on 185,000
01/20/2022	Income	Interest - Taxable	AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)			\$204.26	\$28,150.02	Paid on 130,000
01/20/2022	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)			\$126.12	\$28,276.14	Paid on 90,000
01/21/2022	Income	Interest - Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0)			\$42.47	\$28,318.61	Paid on 100,000





## Your Activity (continued)

City of Pataskala Account No.

### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/21/2022	Income	Interest - Taxable	MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/21/22 .6500% DUE 05/21/2026 Callable 02/21/2022 @ 100.000 (58958PJ A3)			\$110.41	\$28,429.02	Paid on 200,000
01/25/2022	Income	Interest - Taxable	SPRING BANK FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7)			\$104.04	\$28,533.06	Paid on 245,000
01/25/2022	Income	Interest - Taxable	FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/25/22 .3500% DUE 09/25/2024 Callable 02/25/2022 @ 100.000 (32110YQR9)			\$72.83	\$28,605.89	Paid on 245,000
01/26/2022	Income	Interest - Taxable	MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)			\$426.57	\$29,032.46	Paid on 245,000
01/28/2022	Income	Interest - Taxable	FEDERAL HOME LOAN BANKS DEBENTURE .6500% DUE 01/28/2026 Callable 04/28/2022 @ 100.000 (3130AKRN8)			\$796.25	\$29,828.71	Paid on 245,000
01/28/2022	Income	Interest - Taxable	MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)			\$126.97	\$29,955.68	Paid on 230,000
01/28/2022	Income	Interest - Taxable	PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)			\$18.05	\$29,973.73	Paid on 85,000
01/31/2022	Income	Interest - Taxable	THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)			\$104.04	\$30,077.77	Paid on 245,000
01/31/2022	Income	Interest - Taxable	BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 04/29/22 .5500% DUE 07/29/2024 Callable 04/29/2022 @ 100.000 (05600XAN0)			\$339.64	\$30,417.41	Paid on 245,000
01/31/2022	Income	Interest - Taxable	BANK OZK LITTLE ROCK, AR FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NCS0)			\$114.44	\$30,531.85	Paid on 245,000



## Your Activity (continued)

City of Pataskala Account No.

### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/31/2022	Income	Interest - Taxable	CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6)			\$93.42	\$30,625.27	Paid on 200,000
01/31/2022	Income	Interest - Taxable	PATHFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/22 .5000% DUE 10/29/2025 Callable 02/28/2022 @ 100.000 (70320KAS0)			\$42.47	\$30,667.74	Paid on 100,000
01/31/2022	Income	Interest - Taxable	FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/22 .4000% DUE 09/30/2025 Callable 02/28/2022 @ 100.000 (319461DB2)			\$83.23	\$30,750.97	Paid on 245,000
01/31/2022	Income	Interest - Taxable	DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7)			\$3,339.73	\$34,090.70	Paid on 250,000
01/31/2022	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)			\$157.97	\$34,248.67	Paid on 155,000
01/31/2022	Income	Interest - Taxable	JONESBORO ST BANK JONESBORO, LA FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/22 .8000% DUE 05/29/2025 Callable 02/28/2022 @ 100.000 (48040PGX7)			\$166.47	\$34,415.14	Paid on 245,000
01/31/2022	Income	Interest - Taxable	UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)			\$655.46	\$35,070.60	Paid on 245,000
01/31/2022	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$0.21	\$35,070.81	



## Your Activity (continued)

City of Pataskala Account No.

### Future Payments

#### Future Interest Payments <sup>◇</sup>

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)	01/15/2022	02/01/2022	\$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)	01/15/2022	02/01/2022	\$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)	01/15/2022	02/01/2022	\$161.16	1.65% coupon x 115,000.000 par value
FIRST BK HIGHLAND PARK FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8)	01/16/2022	02/02/2022	\$365.98	2.20% coupon x 33,000.000 par value
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)	01/17/2022	02/03/2022	\$362.02	2.75% coupon x 155,000.000 par value
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/22 .3500% DUE 09/04/2024 Callable 02/04/2022 @ 100.000 (20056QTY9)	01/18/2022	02/04/2022	\$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)	01/20/2022	02/06/2022	\$343.34	1.65% coupon x 245,000.000 par value
TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3)	01/21/2022	02/07/2022	\$219.29	0.30% coupon x 145,000.000 par value
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)	01/22/2022	02/08/2022	\$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)	01/22/2022	02/08/2022	\$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 02/08/22 .7000% DUE 06/07/2024 Callable 02/08/2022 @ 100.000 (88241THM5)	01/22/2022	02/08/2022	\$145.66	0.70% coupon x 245,000.000 par value
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)	01/23/2022	02/09/2022	\$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)	01/25/2022	02/11/2022	\$104.04	0.50% coupon x 245,000.000 par value
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690UTM2)	01/27/2022	02/13/2022	\$202.90	1.75% coupon x 23,000.000 par value



### Future Payments (continued)

#### Future Interest Payments (continued) <sup>◇</sup>

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 02/14/22 .9500% DUE 04/14/2026 Callable 02/14/2022 @ 100.000 (066519QV4)	01/28/2022	02/14/2022	\$197.68	0.95% coupon x 245,000.000 par value
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9)	01/28/2022	02/14/2022	\$307.51	3.05% coupon x 20,000.000 par value

Future Interest Payments Total

\$3,323.66

<sup>◇</sup> Please see Future Payments on the Understanding Your Statement page.





P.O. Box 7177  
Dublin, OH 43017

## Account Statement 01/01/2022 - 01/31/2022

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

00292



## Client Services



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



Visit our website: [www.tos.ohio.gov/star-ohio](http://www.tos.ohio.gov/star-ohio)



Funds Management  
STAR Ohio  
Columbus, OH 43260

### Shareholder Message Center

STAR Ohio will be closed Monday, February 21, 2022 in observance of Presidents Day.

As a reminder, a 24 hr. advance transaction notification of both purchases and redemptions over \$100 million is highly recommended, 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](http://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](mailto:info@starohio.com)

## PORTFOLIO SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,070,846.040	\$1.00	\$1,070,846.04

## 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	\$94.62	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

## TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 0.10%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Volume
	<b>Opening Balance</b>		<b>1,070,751.420</b>	<b>\$1.00</b>		<b>\$1,070,751.42</b>
01/31/2022	Income Dividend Reinvestment		94.620	1.00	\$94.62	1,070,846.04
	<b>Closing Balance</b>		<b>1,070,846.040</b>	<b>\$1.00</b>		<b>\$1,070,846.04</b>



P.O. Box 7177  
Dublin, OH 43017

## Account Statement 01/01/2022 - 01/31/2022

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

00293



## Client Services



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



Visit our website: [www.tos.ohio.gov/star-ohio](http://www.tos.ohio.gov/star-ohio)



Funds Management  
STAR Ohio  
Columbus, OH 43260

### Shareholder Message Center

STAR Ohio will be closed Monday, February 21, 2022 in observance of Presidents Day.

As a reminder, a 24 hr. advance transaction notification of both purchases and redemptions over \$100 million is highly recommended, 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](http://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](mailto:info@starohio.com)

## PORTFOLIO SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,367,672.730	\$1.00	\$1,367,672.73

## 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	\$120.84	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

## TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 0.10%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Volume
	<b>Opening Balance</b>		<b>1,367,551.890</b>	<b>\$1.00</b>		<b>\$1,367,551.89</b>
01/31/2022	Income Dividend Reinvestment		120.840	1.00	\$120.84	1,367,672.73
	<b>Closing Balance</b>		<b>1,367,672.730</b>	<b>\$1.00</b>		<b>\$1,367,672.73</b>

Park National Bank  
PO Box 3500  
Newark, OH 43058



Contact Us  
**888-289-0048**  
[www.ParkNationalBank.com](http://www.ParkNationalBank.com)



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

Account  
**City of Pataskala**

Date  
**01/31/2022**

Page  
**1 of 5**

## IntraFi® Network Deposits<sup>SM</sup> 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 January 2022 and the list of FDIC-insured institution(s) that hold your deposits as of the date indicated. These deposits have been placed by us, as your agent and custodian, in deposit accounts through IntraFi Network Deposits. Funds in your deposit accounts at the FDIC-insured institutions at which your funds have been placed will be "deposits," as defined by federal law.

### Summary of Accounts

Account ID	Deposit Option	Interest Rate	Opening Balance	Ending Balance
*****746	Demand	0.025%	\$6,807,633.68	\$6,964,573.92
*****749	Demand	0.025%	5,986,335.17	6,089,869.04
<b>TOTAL</b>			<b>\$12,793,968.85</b>	<b>\$13,054,442.96</b>

## DETAILED ACCOUNT OVERVIEW

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

### Account Summary - Demand

Statement Period	1/1-1/31/2022	Average Daily Balance	\$6,856,146.16
Previous Period Ending Balance	\$6,807,633.68	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	241,960.70	Statement Period Yield	0.02%
Total Program Withdrawals	(85,165.89)	YTD Interest Paid	145.43
Interest Capitalized	145.43	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
<b>Current Period Ending Balance</b>	<b>\$6,964,573.92</b>		

### Account Transaction Detail

Date	Activity Type	Amount	Balance
01/03/2022	Withdrawal	(\$2,538.72)	\$6,805,094.96
01/04/2022	Deposit	3,456.97	6,808,551.93
01/05/2022	Withdrawal	(936.68)	6,807,615.25
01/06/2022	Deposit	290.55	6,807,905.80
01/07/2022	Withdrawal	(974.15)	6,806,931.65
01/10/2022	Deposit	6,287.60	6,813,219.25
01/11/2022	Withdrawal	(7,165.24)	6,806,054.01
01/12/2022	Withdrawal	(8,180.96)	6,797,873.05
01/13/2022	Deposit	5,302.95	6,803,176.00
01/14/2022	Withdrawal	(25,818.04)	6,777,357.96
01/14/2022	Withdrawal	(440.81)	6,776,917.15
01/18/2022	Deposit	8,541.83	6,785,458.98
01/19/2022	Deposit	43,000.19	6,828,459.17
01/20/2022	Deposit	25,800.33	6,854,259.50
01/21/2022	Deposit	71,228.55	6,925,488.05
01/24/2022	Deposit	27,753.95	6,953,242.00
01/25/2022	Withdrawal	(3,447.93)	6,949,794.07
01/26/2022	Withdrawal	(1,968.56)	6,947,825.51
01/27/2022	Deposit	49,253.69	6,997,079.20
01/28/2022	Withdrawal	(33,694.80)	6,963,384.40
01/31/2022	Deposit	1,044.09	6,964,428.49
01/31/2022	Interest Capitalization	145.43	6,964,573.92

### Summary of Balances as of January 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$248,355.27
BOKF, National Association	Tulsa, OK	4214	0.11
Bank of Blue Valley	Merriam, KS	1143	248,354.79
Bell Bank	Fargo, ND	19581	248,355.27



**DETAILED ACCOUNT OVERVIEW**

Account ID: \*\*\*\*\*746

Account Title: City of Pataskala

**Summary of Balances as of January 31, 2022**

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bremer Bank, National Association	South St. Paul, MN	12923	0.34
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	0.13
D. L. Evans Bank	Burley, ID	11666	139,968.57
EagleBank	Silver Spring, MD	34742	248,355.27
First National Bank of Omaha	Omaha, NE	5452	248,355.27
First Republic Bank	San Francisco, CA	59017	119,011.36
Fulton Bank, N.A.	Lancaster, PA	7551	248,355.27
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	248,355.27
INB	Springfield, IL	3664	248,355.27
IncredibleBank	Wausau, WI	19772	248,355.27
Independent Bank	Ionia, MI	27811	248,355.27
Israel Discount Bank of New York	New York City, NY	19977	1.75
KeyBank National Association	Cleveland, OH	17534	248,355.27
Merchants Bank of Indiana	Carmel, IN	8056	4.41
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	Lubbock, TX	17491	0.84
Popular Bank	New York, NY	34967	248,355.27
Rockland Trust Company	Rockland, MA	9712	248,355.27
Southside Bank	Tyler, TX	18297	248,354.65
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
Western Alliance Bank	Phoenix, AZ	57512	248,350.49

**DETAILED ACCOUNT OVERVIEW**

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

**Account Summary - Demand**

Statement Period	1/1-1/31/2022	Average Daily Balance	\$6,131,254.73
Previous Period Ending Balance	\$5,986,335.17	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	651,880.74	Statement Period Yield	0.02%
Total Program Withdrawals	(548,476.95)	YTD Interest Paid	130.08
Interest Capitalized	130.08	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
<b>Current Period Ending Balance</b>	<b>\$6,089,869.04</b>		

**Account Transaction Detail**

Date	Activity Type	Amount	Balance
01/03/2022	Withdrawal	(\$190,721.39)	\$5,795,613.78
01/04/2022	Deposit	403,467.79	6,199,081.57
01/05/2022	Withdrawal	(3,788.05)	6,195,293.52
01/06/2022	Withdrawal	(7,966.03)	6,187,327.49
01/07/2022	Withdrawal	(13,429.03)	6,173,898.46
01/10/2022	Withdrawal	(4,284.76)	6,169,613.70
01/11/2022	Deposit	19,621.90	6,189,235.60
01/12/2022	Withdrawal	(32,591.69)	6,156,643.91
01/14/2022	Withdrawal	(143,462.32)	6,013,181.59
01/18/2022	Deposit	186,999.46	6,200,181.05
01/19/2022	Deposit	2,291.09	6,202,472.14
01/20/2022	Withdrawal	(4,445.76)	6,198,026.38
01/21/2022	Deposit	675.00	6,198,701.38
01/24/2022	Deposit	26,032.72	6,224,734.10
01/25/2022	Deposit	12,023.63	6,236,757.73
01/26/2022	Withdrawal	(9,904.03)	6,226,853.70
01/27/2022	Deposit	769.15	6,227,622.85
01/28/2022	Withdrawal	(137,712.89)	6,089,909.96
01/31/2022	Withdrawal	(171.00)	6,089,738.96
01/31/2022	Interest Capitalization	130.08	6,089,869.04

**Summary of Balances as of January 31, 2022**

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
BOKF, National Association	Tulsa, OK	4214	\$248,355.15
Bank of Hope	Los Angeles, CA	26610	248,354.29
Bank of the West	San Francisco, CA	3514	248,355.27
Bremer Bank, National Association	South St. Paul, MN	12923	248,354.93
Centennial Bank	Conway, AR	11241	248,355.27
Congressional Bank	Chevy Chase, MD	57614	248,355.13

**DETAILED ACCOUNT OVERVIEW**

Account ID: \*\*\*\*\*749

Account Title: City of Pataskala



**Summary of Balances as of January 31, 2022**

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
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	129,343.39
First United Bank and Trust Company	Durant, OK	4239	248,355.27
Glacier Bank	Kalispell, MT	30788	0.17
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	248,352.26
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	3.59
State Bank of India	New York City, NY	33682	248,355.27
Sunflower Bank NA	Salina, KS	4767	248,355.27
Synovus Bank	Columbus, GA	873	248,355.27
TriState Capital Bank	Pittsburgh, PA	58457	248,355.27
Triad Bank	Frontenac, MO	58121	248,355.27
Valley National Bank	Wayne, NJ	9396	248,355.27



**END OF REPORT**





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