



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

*For the Period Ended  
March 31, 2022*







## **City of Pataskala, Ohio Finance Department**

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

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



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

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

**FROM:** Jamie Nicholson

**DATE:** April 15, 2022

**RE:** March 2022 Financial Condition Report

### *Finance Department*

James M. Nicholson  
Finance Director

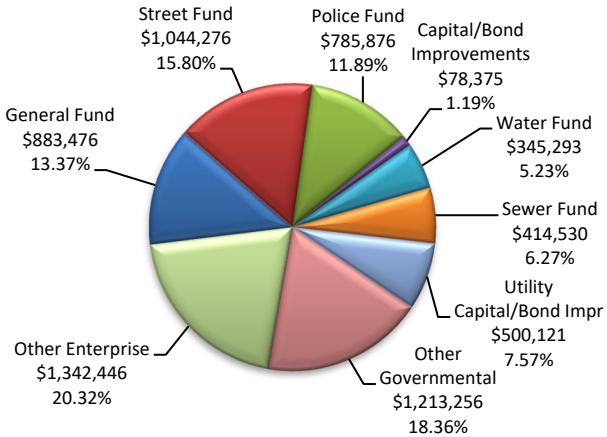
March was another busy month in the Finance department. During the month, we accomplished the following: (1) completed the development of the remaining 2021 GAAP compilation worksheets; (2) continued to assist the Parks Manager in recruiting and hiring employees for the swimming pool and parks maintenance staff; (3) updated the financial impact analysis of increasing rates of pay for FOP and OPBA members to include updated pension assumptions; (4) completed and filed the annual State Employment Relations Board (SERB) insurance survey; (5) participated on the national GFOA nominating committee to select the next President-Elect and class of Executive Board members; (6) finalized and submitted the capital lease paperwork required for the purchase of the Public Service department's dump truck; (7) arranged for new copiers for the Police and Finance departments to replace equipment that is nearing the end of their respective leases; and (8) participated in a demonstration of HR Butler's time and attendance, payroll and human resources system.

The month of April will also be a very busy month. In addition to providing routine payroll and accounts payable services, we also plan to: (1) complete the development of the 2021 CAFR document - including the transmittal letter, Management's Discussion & Analysis, and the statistical section; (2) support the auditor's on-site fieldwork; (3) continue to assist the various department in their efforts to recruit replacement employees; (4) work with Clemans Nelson and the Administration to update the employee handbook; and (5) identify investment strategies to manage the city's investment portfolio in an extremely low interest rate environment.

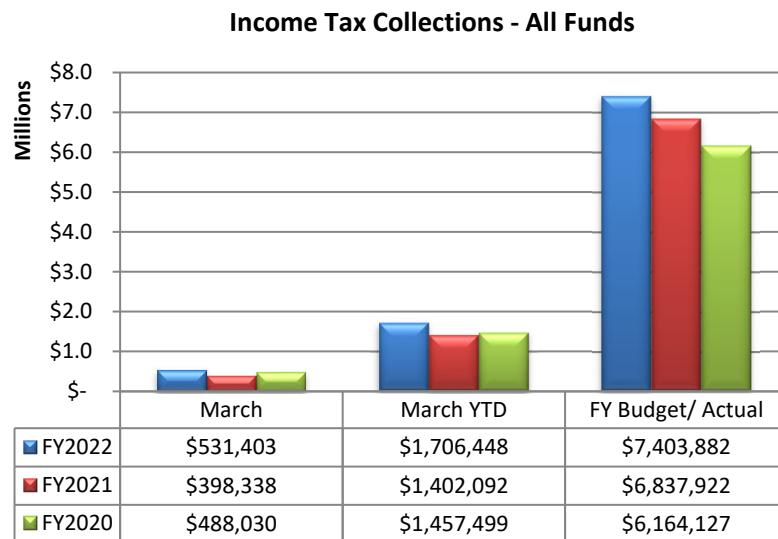
### REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of March 31, 2022. On a year-to-date (YTD) cash basis, the city has collected approximately \$6.61 million in total revenue from all sources, or 31.26% of the full-year budget. This total is overstated, however, due to: (1) \$1.89 million in interfund transfers made in January; (2) property tax/TIF PILOT revenues of \$867.8 thousand received in March; and (3) \$76.1 thousand in one-time grant revenues. Excluding those items would result in a YTD collections rate that is equal to 23.88% of budget. Although it's a bit low, it's much closer to the straight-line rate of 25%.

### **YTD Revenue by Fund**



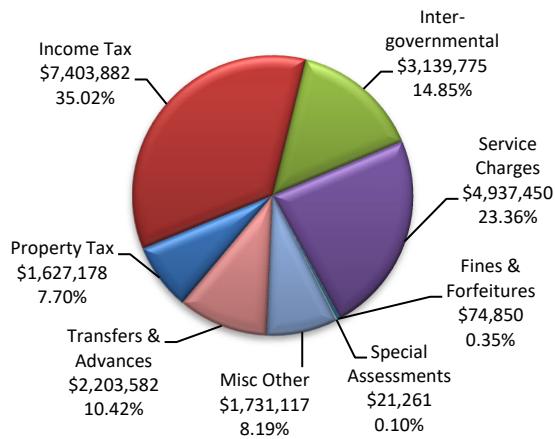
Income tax collections for the month of March were \$531.4 thousand (equal to 7.18% of budget) and were \$133.1 thousand (33.4%) higher than last year when compared to March 2021. Total year to-date collections are \$1.71 million (23.05% of budget) and, when compared to a March 2021 YTD total of \$1.40 million, are \$304.4 thousand (21.71%) higher. 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 March 2021 YTD collections were equal to 20.50% of the full-year 2021 collections, and in 2020, the rate was equal to 23.64% 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 received its first-half 2022 property tax settlement from Licking County in 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. Total property taxes received to-date are \$867.8 thousand and are \$42.6 thousand (5.16%) higher than the same period in 2021.

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 March 31, approximately \$497.0 thousand has been collected (15.83% of the category budget) which is down by \$519.9 thousand (51.13%) 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**



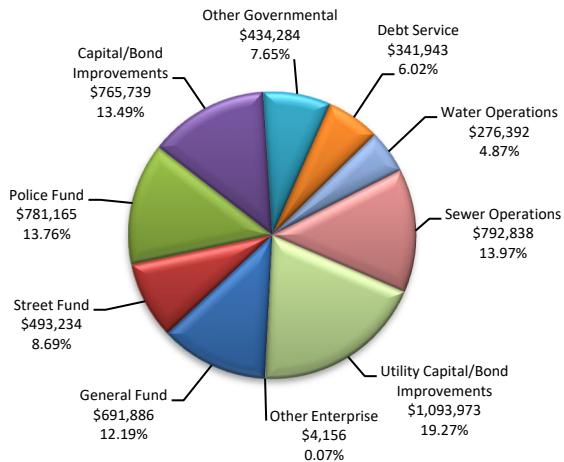
Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2022, approximately \$4.94 million is budgeted for total service charge revenues. Year to-date collections are \$1.33 million, or 26.92% of budget. The three-month total is down by \$72.9 thousand (5.20%) 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 March 31 are \$1.21 million, or 26.86% of the full-year budget in this line item.

## EXPENDITURES/SPENDING

Although we have only completed the first quarter 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 16.31%, well below the straight-line rate of 25%. 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 43.51%. Many of these 2022 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances.

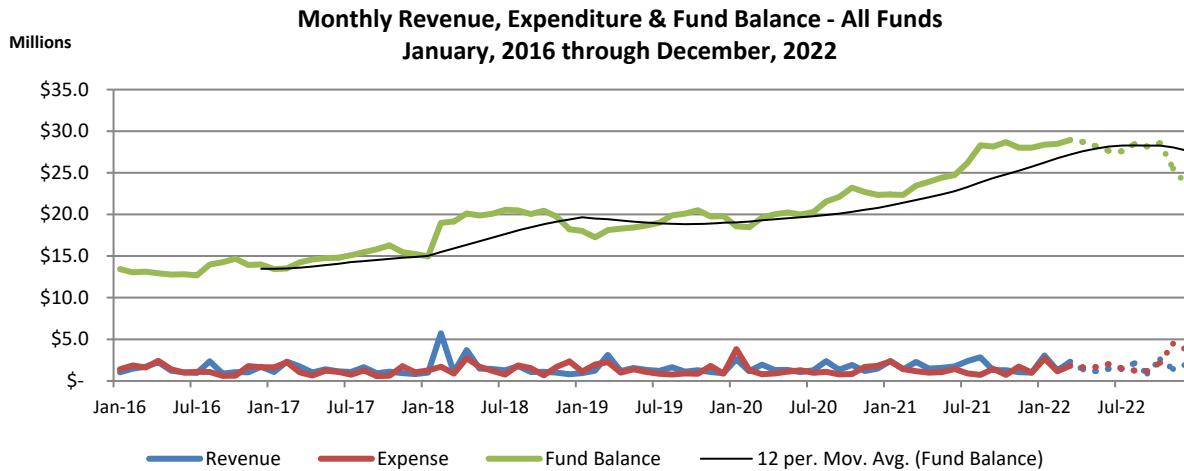
## **YTD Expenditures by Fund**

(excludes encumbrances)



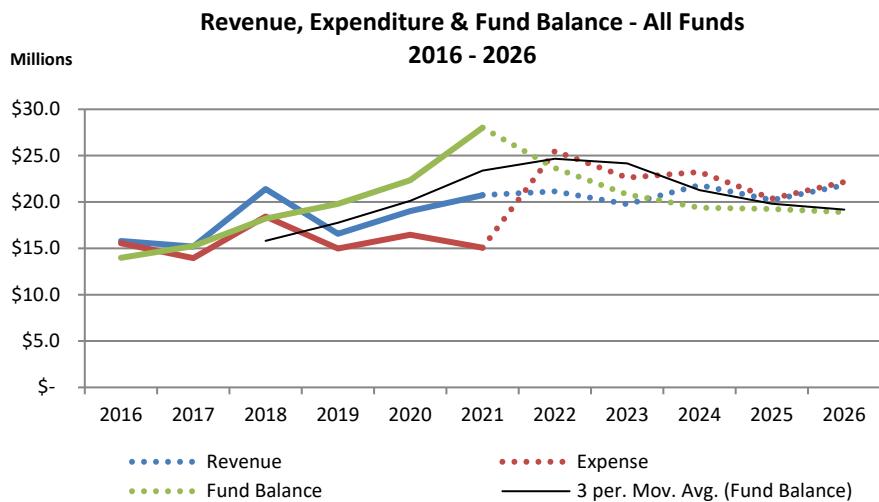
## FUND BALANCE/FINANCIAL HEALTH

The chart below plots revenue, expenditures and fund balance since January 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.



Current projections call for the total all-funds balance to decline by \$4.35 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 \$23.67 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 March 2022 with an unencumbered balance of \$2.58 million and is down by \$266.7 thousand, or 9.36% from December 2021. The Street (201) fund is up by \$197.6 thousand (6.58%), and the Police (208) fund decreased by \$707.7 thousand (18.11%). The 2022 forecast calls for these funds to end the year approximately 12-15% below where they ended 2021. As we go through 2022, it is



critical for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community in the future. Maintaining adequate reserves to ensure ongoing operations and the ability to service our debt are just some of the factors that the ratings agencies consider when evaluating the city's

overall fiscal health, and it's a 'best practice' in the public finance profession. We will also be working to reduce and manage the spending side of the equation in order to minimize the need to draw from existing reserves.

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

Respectfully submitted,

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

<b>BANK/FINANCIAL INSTITUTION BALANCES:</b>		<b>SYSTEM FUND CASH BALANCES:</b>	
<b>Governmental Funds Checking (per stmt)</b>	\$ 325,000.00	101 - General Fund	\$ 3,124,567.85
Outstanding checks	(82,180.07)	102 - Undeclared Funds	2,243.76
O/S check sweep pending	93,733.27	<b>Total General Funds</b>	<b>\$ 3,126,811.61</b>
Error Correction/Deposit in-transit	(11,553.20)		
<b>Total Governmental Funds Checking</b>	<b>\$ 325,000.00</b>		
<b>Governmental Funds Sweep Acct (per stmt)</b>	\$ 6,158,203.78	201 - Street Fund	\$ 4,156,600.76
Other in-transit	-	202 - State Highway	337,252.67
O/S check sweep pending	(93,733.27)	203 - Ecological Preservation	8,650.00
<b>Total Governmental Funds Sweep</b>	<b>\$ 6,064,470.51</b>	204 - Pataskala JEDD	3,766.08
<b>Combined Governmental Funds</b>	<b>\$ 6,389,470.51</b>	205 - Permissive License Tax	546,951.92
<b>Payroll Checking Account (per stmt)</b>	\$ 79,305.49	206 - Recreation Fund	572,546.93
Outstanding checks	(8,998.46)	207 - Park Use	157,705.19
Deposits in-transit	-	208 - Police Fund	4,002,743.16
Error correction in-transit	(36.82)	209 - Immobilization	490.00
<b>Total Payroll Checking</b>	<b>\$ 70,270.21</b>	210 - Mayor's Court Computer	21,032.49
<b>Utility Funds Checking (per stmt)</b>	\$ 7,953.22	211 - Alcohol Enforcement & Education	5,946.10
Deposits in-transit	438.78	212 - Law Enforcement Trust	15,637.84
Outstanding checks	(28,593.11)	213 - Pataskala Mobile Home Park	4,491.72
O/S check sweep pending	16,564.31	214 - FEMA Grant Fund	-
Error Correction/Other	11,590.02	215 - CHIP Fund	-
<b>Total PNB Water-Sewer Checking</b>	<b>\$ 7,953.22</b>	216 - Community Development Block Grant	-
<b>Utility Funds Sweep Acct (per stmt)</b>	\$ 7,178,051.28	217 - Safe Routes to School	-
Deposits in-transit	-	218 - Police K-9	24,821.63
O/S check sweep pending	(16,564.31)	219 - Sesquicentennial Fund	366.91
Bank error correction/other in-transit	-	220 - Indigent Drivers Interlock	952.10
<b>Total PNB Water-Sewer Sweep</b>	<b>\$ 7,161,486.97</b>	221 - Indigent Drivers Alcohol Treatment	-
<b>Combined PNB Water-Sewer Account</b>	<b>\$ 7,169,440.19</b>	222 - Law Enforcement Training & Ed	10,079.61
<b>Vendor Bond/Security Dep Escrow Account</b>	\$ 10,814.50	223 - Payment In Lieu	58,939.54
Outstanding checks	-	224 - Local Coronavirus Relief Fund	-
Deposits in-transit	-	225 - COVID Local Fiscal Recovery Fund	3,321.05
<b>Total PNB Fire Escrow Account</b>	<b>\$ 10,814.50</b>	226 - Impact Fees Fund	-
<b>Fire Escrow Account</b>	\$ -	<b>Total Special Revenue</b>	<b>\$ 9,932,295.70</b>
Outstanding checks	-	401 - Debt Service Fund	\$ 336,793.04
Deposits in-transit	-	402 - Street Bond	-
<b>Total PNB Fire Escrow Account</b>	<b>\$ -</b>	<b>Total Debt Service</b>	<b>\$ 336,793.04</b>
<b>Builders Escrow/Construction Account</b>	\$ 916,637.64	301 - Capital Improvements	\$ 1,668,162.76
Outstanding checks	(1,753.29)	302 - Bond Improvements	-
Deposits in-transit	-	303 - State Issue II Capital Improvements	50,178.12
Bank error correction/other in-transit	-	304 - Municipal Building Purchase	-
<b>Total PNB Builders/Construction Escrow</b>	<b>\$ 914,884.35</b>	305 - Counter Bridge Improvement	-
<b>Police Evidence/Cash Seizure</b>	\$ 26,317.51	306 - SR 310 TIF	870,386.86
Outstanding checks	-	307 - Columbia Road Bridge Improvements	-
Deposits in-transit	-	308 - Capital Facilities	64,040.69
<b>Total PNB Police Evidence/Cash Seizure</b>	<b>\$ 26,317.51</b>	<b>Total Capital Projects</b>	<b>\$ 2,652,768.43</b>
<b>Investments (at cost)</b>		501 - Construction Account/Project	\$ 914,884.35
PNB CD 6881	\$ -	502 - Fire Escrow Fund	-
STAR Ohio - Governmental	1,071,227.28	503 - Vendor Bond & Escrow	10,814.50
STAR Ohio - Utility	1,368,159.65	504 - Police Evidence/Cash Seizure	26,317.51
STAR Ohio - Bond Improvement	-	999 - Payroll Clearing Fund	70,270.21
STAR Ohio - Local Fiscal Recovery Funds	-	<b>Total Escrow/Agency Funds</b>	<b>\$ 1,022,286.57</b>
Raymond James - Governmental	7,756,015.93	<b>Total Governmental Funds</b>	<b>\$ 17,070,955.35</b>
Raymond James - Utility	4,176,316.30	601 - Water Operations	\$ 1,723,180.55
<b>Total Investments</b>	<b>\$ 14,371,719.16</b>	602 - Water Capital Improvements	1,964,730.71
<b>Total Statement Cash Balance</b>	<b>\$ 28,952,916.43</b>	603 - Water Bond Improvements	1.06
<i>(Not included in total bank balances)</i>		604 - Water Debt Service	581,718.57
<b>PNB Mayors Court Account</b>	\$ 19,534.40	605 - Water Treatment Plant #2	0.38
Deposits in transit	-	606 - Water Utility State Issue II (OPWC)	326,237.64
Outstanding checks/ACH	-	651 - Sewer Operations	3,145,857.25
Bank error/corrections	-	652 - Sewer Capital Improvements	3,520,901.44
<b>Total Mayors Court</b>	<b>\$ 19,534.40</b>	653 - Sewer Bond Improvements	-
<b>Statement Balance vs System Cash</b>	<b>\$ -</b>	654 - Sewer Debt Service	595,693.02
		655 - The Oaks Assessment	23,640.46
		656 - Sewer Utility State Issue II (OPWC)	-
		<b>Total Enterprise Funds</b>	<b>\$ 11,881,961.08</b>
		<b>Total All Funds</b>	<b>\$ 28,952,916.43</b>

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

Fund Number / Description	December 31, 2021 Total Cash Balance	+ Year To-Date Revenues	- Year To-Date Expenditures	= Current Fund Cash Balance	- Outstanding Encumbrances	= March 31, 2022 Unencumbered Fund Balance
101 - General Fund	\$ 2,932,977.78	\$ 883,476.06	\$ 691,885.99	\$ 3,124,567.85	\$ 542,228.64	\$ 2,582,339.21
102 - Unclaimed Funds	2,243.76	-	-	2,243.76	-	2,243.76
<b>Total General Funds</b>	<b>\$ 2,935,221.54</b>	<b>\$ 883,476.06</b>	<b>\$ 691,885.99</b>	<b>\$ 3,126,811.61</b>	<b>\$ 542,228.64</b>	<b>\$ 2,584,582.97</b>
201 - Street Fund	\$ 3,605,558.70	\$ 1,044,276.49	\$ 493,234.43	\$ 4,156,600.76	\$ 957,677.50	\$ 3,198,923.26
202 - State Highway	318,324.24	23,661.04	4,732.61	337,252.67	38,322.90	298,929.77
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	71,210.60	110,447.28	546,951.92	222,800.34	324,151.58
206 - Recreation Fund	210,926.34	419,489.08	57,868.49	572,546.93	99,578.58	472,968.35
207 - Park Use	145,337.63	21,285.56	8,918.00	157,705.19	82,969.50	74,735.69
208 - Police Fund	3,998,031.72	785,875.99	781,164.55	4,002,743.16	802,716.51	3,200,026.65
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	24,632.49	1,400.00	5,000.00	21,032.49	400.00	20,632.49
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	15,502.84	135.00	-	15,637.84	-	15,637.84
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	554.00	-	24,821.63	-	24,821.63
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	-	3,321.05	-	3,321.05	-	3,321.05
226 - Impact Fees Fund	-	-	-	-	-	-
<b>Total Special Revenue</b>	<b>\$ 9,022,452.25</b>	<b>\$ 2,371,208.81</b>	<b>\$ 1,461,365.36</b>	<b>\$ 9,932,295.70</b>	<b>\$ 2,204,465.33</b>	<b>\$ 7,727,830.37</b>
401 - Debt Service Fund	\$ 293,468.19	\$ 385,268.34	\$ 341,943.49	\$ 336,793.04	\$ 628,119.72	\$ (291,326.68)
402 - Street Bond	-	-	-	-	-	-
<b>Total Debt Service</b>	<b>\$ 293,468.19</b>	<b>\$ 385,268.34</b>	<b>\$ 341,943.49</b>	<b>\$ 336,793.04</b>	<b>\$ 628,119.72</b>	<b>\$ (291,326.68)</b>
301 - Capital Improvements	\$ 2,355,527.25	\$ 78,374.65	\$ 765,739.14	\$ 1,668,162.76	\$ 268,423.89	\$ 1,399,738.87
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 - Counter Bridge Improvement	-	-	-	-	-	-
306 - SR 310 TIF	847,993.69	125,832.71	103,439.54	870,386.86	-	870,386.86
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-
308 - Capital Facilities	146,234.76	17,805.93	100,000.00	64,040.69	-	64,040.69
<b>Total Capital Projects</b>	<b>\$ 3,399,933.82</b>	<b>\$ 222,013.29</b>	<b>\$ 969,178.68</b>	<b>\$ 2,652,768.43</b>	<b>\$ 286,770.69</b>	<b>\$ 2,365,997.74</b>
501 - Construction Account/Project	\$ 822,205.47	\$ 136,149.00	\$ 43,470.12	\$ 914,884.35	\$ 584,403.66	\$ 330,480.69
502 - Fire Escrow Fund	-	-	-	-	-	-
503 - Vendor Bond & Escrow	9,314.50	1,500.00	-	10,814.50	10,464.50	350.00
504 - Police Evidence/Cash Seizure	21,081.91	5,644.00	408.40	26,317.51	2,509.20	23,808.31
999 - Payroll Clearing Fund	69,466.16	1,003,271.88	1,002,467.83	70,270.21	-	70,270.21
<b>Total Agency/Fiduciary Funds</b>	<b>\$ 922,068.04</b>	<b>\$ 1,146,564.88</b>	<b>\$ 1,046,346.35</b>	<b>\$ 1,022,286.57</b>	<b>\$ 597,377.36</b>	<b>\$ 424,909.21</b>
<b>Total Governmental Funds</b>	<b>\$ 16,573,143.84</b>	<b>\$ 5,008,531.38</b>	<b>\$ 4,510,719.87</b>	<b>\$ 17,070,955.35</b>	<b>\$ 4,258,961.74</b>	<b>\$ 12,811,993.61</b>
601 - Water Operations	\$ 1,654,280.17	\$ 345,292.70	\$ 276,392.32	\$ 1,723,180.55	\$ 595,265.28	\$ 1,127,915.27
602 - Water Capital Improvements	2,790,969.85	264,416.50	1,090,655.64	1,964,730.71	263,887.68	1,700,843.03
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	56,158.49	525,560.08	-	581,718.57	576,369.00	5,349.57
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	-	330,000.00	3,762.36	326,237.64	601,237.64	(275,000.00)
651 - Sewer Operations	3,524,165.42	414,529.86	792,838.03	3,145,857.25	530,850.20	2,615,007.05
652 - Sewer Capital Improvements	3,288,127.18	235,704.26	2,930.00	3,520,901.44	129,529.82	3,391,371.62
653 - Sewer Bond Improvements	387.84	-	387.84	-	-	-
654 - Sewer Debt Service	119,704.52	475,988.50	-	595,693.02	578,754.00	16,939.02
655 - Oaks Assessment	13,136.68	10,897.48	393.70	23,640.46	20,264.00	3,376.46
<b>Total Enterprise Funds</b>	<b>\$ 11,446,931.59</b>	<b>\$ 2,602,389.38</b>	<b>\$ 2,167,359.89</b>	<b>\$ 11,881,961.08</b>	<b>\$ 3,296,157.62</b>	<b>\$ 8,585,803.46</b>
<b>Total All Funds</b>	<b>\$ 28,020,075.43</b>	<b>\$ 7,610,920.76</b>	<b>\$ 6,678,079.76</b>	<b>\$ 28,952,916.43</b>	<b>\$ 7,555,119.36</b>	<b>\$ 21,397,797.07</b>

**CITY OF PATASKALA, OHIO**  
**FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS**  
**AS OF MARCH 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 March 31, 2022		FY 2022 Est Revenue Adjustments		EOY Projected Fund Balances as of March 31, 2022		Balance as % of Budget	
<b>Total General Funds</b>		\$ 2,932,977.78	\$ 2,017,557.00	\$ 2,385,854.00	\$ 83,913.32	\$ 2,469,767.32	\$ 2,480,767.46	\$ 41,150.00	\$ (31,627.77)	\$ 2,479,639.55	\$ -	\$ 2,470,895.23	\$ -	\$ 2,473,238.95	\$ -	\$ 2,473,238.95	\$ -	\$ 2,473,238.95	\$ -	\$ 2,473,238.95	\$ -	99.55%	99.74%		
101 - General Fund	\$ 2,935,221.54	\$ 2,017,637.00	\$ 2,385,854.00	\$ 83,913.32	\$ 2,469,767.32	\$ 2,483,111.22	\$ 41,500.00	\$ (31,627.77)	\$ 2,479,639.55	\$ -	\$ 2,470,895.23	\$ -	\$ 2,473,238.95	\$ -	\$ 2,473,238.95	\$ -	\$ 2,473,238.95	\$ -	\$ 2,473,238.95	\$ -	99.55%	99.74%			
102 - Undrawn Funds																									
201 - Street Fund	\$ 3,605,558.70	\$ 4,433,19.50	\$ 4,276,450.00	\$ 61,000.00	\$ 604,270.13	\$ 4,880,720.13	\$ 3,158,558.07	\$ 175,000.00	\$ (38,885.53)	\$ 5,016,834.60	\$ -	\$ 3,022,443.60	\$ -	\$ 327,032.73	\$ 8,650.00	\$ 3,766.08	\$ 8,552.51	\$ 3,766.08	\$ 3,757.13	\$ 3,757.13	\$ 3,757.13	\$ 3,757.13	60.25%	386.77%	
202 - State Highway	\$ 318,324.24	\$ 93,264.00	\$ 8,650.00	\$ -	\$ 25,610.40	\$ 86,610.40	\$ 324,977.84	\$ 8,650.00	\$ (2,054.89)	\$ 84,552.51	\$ -	\$ 3,274,499.08	\$ 3,534,499.48	\$ 490.00	\$ 490.00	\$ 490.00	\$ 490.00	\$ 490.00	\$ 490.00	\$ 490.00	\$ 490.00	\$ 490.00	59.08%	91.59%	
203 - Ecological Preservation	\$ 3,766.08	\$ -	\$ 586,188.60	\$ 318,688.00	\$ 313,500.00	\$ 219,800.47	\$ 533,300.47	\$ 26,000.00	\$ (4,214.31)	\$ 533,300.47	\$ 14,000.00	\$ 213,869.48	\$ 123,988.55	\$ 20,632.49	\$ 20,632.49	\$ 20,632.49	\$ 20,632.49	\$ 20,632.49	\$ 20,632.49	\$ 20,632.49	\$ 20,632.49	\$ 20,632.49	60.00%	100.00%	
204 - Pataskala JEDD	\$ 145,337.63	\$ 51,000.00	\$ 3,395,597.00	\$ -	\$ 114,000.00	\$ 114,000.00	\$ 125,488.55	\$ 71,749.05	\$ (1,500.00)	\$ 14,000.00	\$ -	\$ 23,755.64	\$ 3,889,129.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	59.08%	91.59%
205 - Permissive License Tax	\$ 490.00	\$ -	\$ 209 - Immobilization	\$ 300,000.00	\$ 300,000.00	\$ 7,000.00	\$ 410,64	\$ 7,410,64	\$ (410,64)	\$ 7,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 3,446.10	\$ 3,446.10	\$ 3,446.10	\$ 3,446.10	\$ 3,446.10	\$ 3,446.10	\$ 3,446.10	\$ 3,446.10	\$ 3,446.10	13.84%	69.67%	
206 - Recreation Fund	\$ 210,926.34	\$ -	\$ 207 - Park Use	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 4,492.00	\$ 4,492.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
208 - Police Fund	\$ 214 - FEMA Fund	\$ 4,941.72	\$ -	\$ 209 - CHIF Fund	\$ 4,941.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
210 - Mayor's Court Computer & Education	\$ 5,946.10	\$ -	\$ 211 - Alcohol Enforcement & Education	\$ 15,502.84	\$ 15,502.84	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 13,002.84	\$ 13,002.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	100.00%
212 - Law Enforcement Trust	\$ 213 - Pataskala Mobile Home Park	\$ 0.28	\$ 214 - Femा Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	100.00%
215 - Community Development Block Grant	\$ 216 - Safe Routes to School	\$ -	\$ 217 - Police K-9	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,767.63	\$ 25,767.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	100.00%
218 - Local Coronavirus Relief Fund	\$ 219 - Sesquicentennial Fund	\$ 366.91	\$ 220 - Indigent Drivers Interlock	\$ 952.10	\$ 952.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366.91	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
220 - Impact Fees Fund	\$ 221 - Indigent Drivers Interlock	\$ -	\$ 222 - Law Enforcement Training & Ed	\$ 10,079.61	\$ 4,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,579.61	\$ 14,579.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	100.00%
223 - Payment In Lieu	\$ 224 - Local Fiscal Recovery Fund	\$ 58,939.54	\$ -	\$ 225 - Capital Facilities	\$ 63,761.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,761.08	\$ 63,761.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	100.00%
<b>Total Special Revenue</b>	\$ 9,024,452.25	\$ 8,967,179.86	\$ 9,154,917.00	\$ 961,553.86	\$ 10,116,470.86	\$ 7,873,161.25	\$ 451,000.00	\$ 7,873,161.25	\$ 451,000.00	\$ 7,873,161.25	\$ 10,496,669.85	\$ (70,801.01)	\$ 10,496,669.85	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	73.90%	0.00%
<b>Total Debt Service</b>	\$ 293,468.19	\$ 979,264.00	\$ 999,417.00	\$ -	\$ 999,417.00	\$ 999,417.00	\$ 273,315.19	\$ -	\$ -	\$ 999,417.00	\$ 999,417.00	\$ -	\$ -	\$ 273,315.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
<b>Total Capital Projects</b>	\$ 293,468.19	\$ 979,254.00	\$ 999,417.00	\$ -	\$ 999,417.00	\$ 999,417.00	\$ 273,315.19	\$ -	\$ -	\$ 999,417.00	\$ 999,417.00	\$ -	\$ -	\$ 273,315.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
301 - Capital Improvements	\$ 2,355,527.25	\$ 122,958.00	\$ 169,665.00	\$ 1,013,158.47	\$ 1,182,823.47	\$ 1,295,661.78	\$ 1,295,661.78	\$ 1,295,661.78	\$ 1,295,661.78	\$ 1,295,661.78	\$ 1,182,823.47	\$ 1,182,823.47	\$ 1,182,823.47	\$ 1,182,823.47	\$ 1,182,823.47	\$ 1,182,823.47	\$ 1,182,823.47	\$ 1,182,823.47	\$ 1,182,823.47	\$ 1,182,823.47	\$ 1,182,823.47	\$ 1,182,823.47	109.54%	100.00%	
302 - Bond Improvements	\$ 50,178.12	\$ -	\$ 303 - State Issue II Capital Improvements	\$ -	\$ -	\$ 18,346.80	\$ 18,346.80	\$ -	\$ 31,831.32	\$ -	\$ -	\$ 18,346.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	173.50%	100.00%
304 - Municipal Building Purchase	\$ 847,993.69	\$ 250,000.00	\$ 106,694.00	\$ -	\$ 106,694.00	\$ 106,694.00	\$ 991,299.59	\$ -	\$ 991,299.59	\$ 106,694.00	\$ -	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	99.11%	100.00%		
305 - Courier Bridge Improvement	\$ 146,234.76	\$ 97,500.00	\$ 150,000.00	\$ 1,031,505.27	\$ 1,457,864.27	\$ 2,412,527.55	\$ 2,412,527.55	\$ 2,412,527.55	\$ 2,412,527.55	\$ 2,412,527.55	\$ 1,457,864.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	62.49%	165.48%	
306 - SR 310 TIF	\$ 3,399,933.82	\$ 470,458.00	\$ 750,000.00	\$ 100,000.00	\$ 100,000.00	\$ 551,122.78	\$ 1,301,122.78	\$ 271,082.69	\$ 28,000.00	\$ 28,000.00	\$ -	\$ 1,329,122.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18.29%	0.00%	
307 - Columbia Road Bridge Improvements	\$ 922,068.04	\$ 960,000.00	\$ 150,000.00	\$ 1,031,505.27	\$ 1,457,864.27	\$ 2,412,527.55	\$ 2,412,527.55	\$ 2,412,527.55	\$ 2,412,527.55	\$ 2,412,527.55	\$ 1,457,864.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18.57%	17.71%	
308 - Capital Facilities	\$ 16,573,143.84	\$ 13,394,558.86	\$ 1,386,30.00	\$ 1,850,50.00	\$ 1,468,487.00	\$ 113,761.09	\$ 1,552,248.09	\$ 1,741,530.42	\$ 14,000.00	\$ (2,132.11)	\$ 1,915,057.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10.50%	10.22%	
<b>Total Fiduciary/Agency Total Governmental Funds</b>	\$ 11,446,931.59	\$ 7,480,566.46	\$ 8,257,038.00	\$ 323,609.87	\$ 10,356,340.18	\$ 10,356,627.87	\$ 25,156,243.80	\$ 25,156,243.80	\$ 25,156,243.80	\$ 25,156,243.80	\$ 10,491,917.13	\$ 25,491,917.13	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00	92.84%	92.84%	
<b>Total Enterprise Funds</b>	\$ 20,875,075.43	\$ 22,193,565.32	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	\$ 2,962,678.80	92.84%	92.84%		
<b>Total All Funds</b>	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	\$ 28,020,075.43	92.84%	92.84%		

**CITY OF PATASKALA, OHIO**  
**MARCH 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>		\$ 28,020,879	\$ 28,020,879			\$ 22,352,604	\$ 22,352,604				
<b>REVENUE</b>											
Taxes	Property Taxes	\$ 867,787	\$ 1,627,178	\$ 759,391	53.33%	\$ 825,169	\$ 1,414,770	\$ 589,601	58.33%	\$ 42,618	5.16%
	Income Taxes	1,706,448	7,403,882	5,697,434	23.05%	1,402,092	5,828,467	4,426,375	24.06%	304,356	21.71%
	<b>Total Taxes</b>	<b>\$ 2,574,234</b>	<b>\$ 9,031,060</b>	<b>\$ 6,456,826</b>	<b>28.50%</b>	<b>\$ 2,227,261</b>	<b>\$ 7,243,237</b>	<b>\$ 5,015,977</b>	<b>30.75%</b>	<b>\$ 346,974</b>	<b>15.58%</b>
Intergovernmental	State-Shared Revenues	\$ 412,724	\$ 1,782,895	\$ 1,370,171	23.15%	\$ 378,404	\$ 1,704,388	\$ 1,325,984	22.20%	\$ 34,320	9.07%
	Grants & Loans	76,669	1,356,881	1,280,211	5.65%	638,495	332,382	(306,113)	192.10%	(561,826)	-87.99%
	Other Intergovernmental	7,601	-	(7,601)	100.00%	-	-	-	0.00%	7,601	100.00%
	<b>Total Intergovernmental</b>	<b>\$ 496,994</b>	<b>\$ 3,139,775</b>	<b>\$ 2,642,781</b>	<b>15.83%</b>	<b>\$ 1,016,899</b>	<b>\$ 2,036,770</b>	<b>\$ 1,019,871</b>	<b>49.93%</b>	<b>\$ (519,905)</b>	<b>-51.13%</b>
Charges for Service	General Government Fees	\$ 71,703	\$ 231,650	\$ 159,947	30.95%	\$ 71,455	\$ 230,850	\$ 159,395	30.95%	\$ 248	0.35%
	Utility Charges	1,212,810	4,515,800	3,302,990	26.86%	1,285,067	4,117,356	2,832,289	31.21%	(72,257)	-5.62%
	Other Service Charges	44,614	190,000	145,386	23.48%	45,550	190,000	144,451	23.97%	(936)	-2.05%
	<b>Total Charges for Service</b>	<b>\$ 1,329,127</b>	<b>\$ 4,937,450</b>	<b>\$ 3,608,323</b>	<b>26.92%</b>	<b>\$ 1,402,072</b>	<b>\$ 4,538,206</b>	<b>\$ 3,136,134</b>	<b>30.89%</b>	<b>\$ (72,945)</b>	<b>-5.20%</b>
Fines & Forfeitures	Mayor's Court	\$ 29,542	\$ 72,100	\$ 42,558	40.97%	\$ 15,686	\$ 109,250	\$ 93,564	14.36%	\$ 13,856	88.33%
	Other Fines & Forfeitures	270	2,750	2,480	9.82%	286	4,600	4,314	6.22%	(16)	5.59%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 29,812</b>	<b>\$ 74,850</b>	<b>\$ 45,038</b>	<b>39.83%</b>	<b>\$ 15,972</b>	<b>\$ 113,850</b>	<b>\$ 97,878</b>	<b>14.03%</b>	<b>\$ 13,840</b>	<b>86.65%</b>
Special Assessments	Special Assessments	10,927	21,261	10,334	51.39%	10,976	22,761	11,785	48.22%	(49)	-0.45%
	<b>Total Special Assessments</b>	<b>\$ 10,927</b>	<b>\$ 21,261</b>	<b>\$ 10,334</b>	<b>51.39%</b>	<b>\$ 10,976</b>	<b>\$ 22,761</b>	<b>\$ 11,785</b>	<b>48.22%</b>	<b>\$ (49)</b>	<b>-0.45%</b>
Other Sources	Investment Income	\$ 43,062	\$ 141,317	\$ 98,255	30.47%	\$ 39,407	\$ 236,846	\$ 197,439	16.64%	\$ 3,655	9.28%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	233,911	1,589,800	1,355,889	14.71%	172,767	713,300	540,533	24.22%	61,144	35.39%
	<b>Total Other Sources</b>	<b>\$ 276,973</b>	<b>\$ 1,731,117</b>	<b>\$ 1,454,144</b>	<b>16.00%</b>	<b>\$ 212,174</b>	<b>\$ 950,146</b>	<b>\$ 737,972</b>	<b>22.33%</b>	<b>\$ 64,799</b>	<b>30.54%</b>
Interfund Transfers	Transfers & Advances In	\$ 1,889,582	\$ 2,203,582	\$ 314,000	85.75%	\$ 1,188,187	\$ 1,369,922	\$ 181,735	86.73%	\$ 701,395	59.03%
	<b>Total Transfers</b>	<b>\$ 1,889,582</b>	<b>\$ 2,203,582</b>	<b>\$ 314,000</b>	<b>85.75%</b>	<b>\$ 1,188,187</b>	<b>\$ 1,369,922</b>	<b>\$ 181,735</b>	<b>86.73%</b>	<b>\$ 701,395</b>	<b>59.03%</b>
	<b>Grand Total Revenue</b>	<b>\$ 6,607,649</b>	<b>\$ 21,139,095</b>	<b>\$ 14,531,446</b>	<b>31.26%</b>	<b>\$ 6,073,540</b>	<b>\$ 16,274,892</b>	<b>\$ 10,201,352</b>	<b>37.32%</b>	<b>\$ 534,109</b>	<b>8.79%</b>
<b>Adjustments:</b>											
	- Elim impact of Interfund transfers/advances	\$ (1,889,582)	\$ (2,203,582)	\$ 314,000	-14.25%	\$ (1,188,187)	\$ (1,369,922)	\$ 181,735	-13.27%	\$ (701,395)	59.03%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Adjustments to Revenue</b>	<b>\$ (1,889,582)</b>	<b>\$ (2,203,582)</b>	<b>\$ 314,000</b>	<b>-14.25%</b>	<b>\$ (1,188,187)</b>	<b>\$ (1,369,922)</b>	<b>\$ 181,735</b>	<b>-13.27%</b>	<b>\$ (701,395)</b>	<b>59.03%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$ 4,718,067</b>	<b>\$ 18,935,513</b>	<b>\$ 14,217,446</b>	<b>24.92%</b>	<b>\$ 4,885,353</b>	<b>\$ 14,904,970</b>	<b>\$ 10,019,617</b>	<b>32.78%</b>	<b>\$ (167,286)</b>	<b>-3.42%</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		\$ 1,205,661	\$ 6,624,883	\$ 5,419,222	81.80%	\$ 959,825	\$ 4,459,397	67.31%	\$ 1,317,862	\$ (112,201)	-8.51%
Contractual Services		718,739	5,185,540	4,466,801	86.14%	1,814,196	2,652,605	51.15%	700,608	18,131	2.59%
General Operating		533,634	3,229,208	2,695,574	83.47%	1,065,385	1,630,189	50.48%	477,371	56,263	11.79%
Capital Outlay		992,348	6,109,549	5,117,201	83.76%	1,912,206	3,204,995	52.46%	929,183	63,165	6.80%
Debt Service		335,648	2,139,155	1,803,507	84.31%	1,803,507	-	0.00%	347,270	(11,622)	-3.35%
Transfers & Advances		1,889,582	2,203,582	314,000	14.25%	-	314,000	14.25%	1,188,187	701,395	59.03%
	<b>Grand Total Expenditures</b>	<b>\$ 5,675,612</b>	<b>\$ 25,491,918</b>	<b>\$ 19,816,306</b>	<b>77.74%</b>	<b>\$ 7,555,119</b>	<b>\$ 12,261,187</b>	<b>48.10%</b>	<b>\$ 4,960,481</b>	<b>\$ 715,131</b>	<b>14.42%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ (1,889,582)	\$ (2,203,582)	\$ (314,000)	14.25%	\$ -	\$ 314,000	14.25%	\$ (1,188,187)	\$ (701,395)	59.03%
	<b>Total Adjustments</b>	<b>\$ (1,889,582)</b>	<b>\$ (2,203,582)</b>	<b>\$ (314,000)</b>	<b>14.25%</b>	<b>\$ -</b>	<b>\$ 314,000</b>	<b>14.25%</b>	<b>\$ (1,188,187)</b>	<b>\$ (701,395)</b>	<b>59.03%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 3,786,030</b>	<b>\$ 23,288,336</b>	<b>\$ 19,502,306</b>	<b>83.74%</b>	<b>\$ 7,555,119</b>	<b>\$ 11,947,186</b>	<b>51.30%</b>	<b>\$ 3,772,294</b>	<b>\$ 13,736</b>	<b>0.36%</b>
Ending Fund Balance	(based on non-adjusted expenditures)	<b>\$ 28,952,916</b>	<b>\$ 23,667,253</b>		<b>92.84%</b>		<b>\$ 21,397,797</b>		<b>\$ 23,465,663</b>	<b>\$ 5,487,253</b>	<b>23.38%</b>

CITY OF PATASKALA, OHIO  
 2022 REVENUE BUDGET ANALYSIS - ALL FUNDS  
 THROUGH MARCH 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>Taxes</b>	<b>\$ 2,574,234.08</b>	<b>\$ 9,031,060.00</b>	<b>\$ 6,456,825.92</b>	<b>\$ 9,031,060.00</b>	<b>\$ -</b>
Income Taxes	\$ 1,706,447.55	\$ 7,403,882.00	\$ 5,697,434.45	\$ 7,403,882.00	\$ -
Property Taxes	\$ 867,786.53	\$ 1,627,178.00	\$ 759,391.47	\$ 1,627,178.00	\$ -
<b>Intergovernmental</b>	<b>\$ 496,994.06</b>	<b>\$ 3,139,775.04</b>	<b>\$ 2,642,780.98</b>	<b>\$ 3,139,775.04</b>	<b>\$ -</b>
Grants & Loans	\$ 76,669.42	\$ 1,356,880.54	\$ 1,280,211.12	\$ 1,356,880.54	\$ -
State-Shared Revenues	\$ 412,723.96	\$ 1,782,894.50	\$ 1,370,170.54	\$ 1,782,894.50	\$ -
Other Intergovernmental	\$ 7,600.68	\$ -	\$ (7,600.68)	\$ -	\$ -
<b>Charges for Service</b>	<b>\$ 1,329,126.66</b>	<b>\$ 4,937,450.00</b>	<b>\$ 3,608,323.34</b>	<b>\$ 4,937,450.00</b>	<b>\$ -</b>
General Government Fees	\$ 71,702.53	\$ 231,650.00	\$ 159,947.47	\$ 231,650.00	\$ -
Utility	\$ 1,212,810.32	\$ 4,515,800.00	\$ 3,302,989.68	\$ 4,515,800.00	\$ -
Other Service Charges	\$ 44,613.81	\$ 190,000.00	\$ 145,386.19	\$ 190,000.00	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 29,811.72</b>	<b>\$ 74,850.00</b>	<b>\$ 45,038.28</b>	<b>\$ 74,850.00</b>	<b>\$ -</b>
Mayor's Court	\$ 29,541.72	\$ 72,100.00	\$ 42,558.28	\$ 72,100.00	\$ -
Other Fines & Forfeitures	\$ 270.00	\$ 2,750.00	\$ 2,480.00	\$ 2,750.00	\$ -
<b>Special Assessments</b>	<b>\$ 10,927.07</b>	<b>\$ 21,261.00</b>	<b>\$ 10,333.93</b>	<b>\$ 21,261.00</b>	<b>\$ -</b>
Special Assessments	\$ 10,927.07	\$ 21,261.00	\$ 10,333.93	\$ 21,261.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 276,973.45</b>	<b>\$ 1,731,117.44</b>	<b>\$ 1,454,143.99</b>	<b>\$ 1,481,117.44</b>	<b>\$ 250,000.00</b>
Investment Income	\$ 43,062.46	\$ 141,317.44	\$ 98,254.98	\$ 141,317.44	\$ -
Other Miscellaneous Revenue	\$ 233,910.99	\$ 1,589,800.00	\$ 1,355,889.01	\$ 1,339,800.00	\$ 250,000.00
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 1,889,581.84</b>	<b>\$ 2,203,581.84</b>	<b>\$ 314,000.00</b>	<b>\$ 2,189,581.84</b>	<b>\$ 14,000.00</b>
Transfers & Advances	\$ 1,889,581.84	\$ 2,203,581.84	\$ 314,000.00	\$ 2,189,581.84	\$ 14,000.00
<b>Grand Total</b>	<b>\$ 6,607,648.88</b>	<b>\$ 21,139,095.32</b>	<b>\$ 14,531,446.44</b>	<b>\$ 20,875,095.32</b>	<b>\$ 264,000.00</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 1,205,660.62	\$ 959,825.32	\$ 6,624,883.11	\$ 4,459,397.17	\$ 6,626,447.00	\$ 28,436.11	\$ (30,000.00)
Contractual Services	\$ 718,738.92	\$ 1,814,196.37	\$ 5,185,540.39	\$ 2,652,605.10	\$ 4,236,890.00	\$ 898,650.39	\$ 50,000.00
General Operating	\$ 533,634.12	\$ 1,065,384.81	\$ 3,229,208.22	\$ 1,630,189.29	\$ 2,930,684.00	\$ 237,024.22	\$ 61,500.00
Capital Outlay	\$ 992,348.15	\$ 1,912,206.14	\$ 6,109,549.17	\$ 3,204,994.88	\$ 4,070,807.00	\$ 1,599,742.17	\$ 439,000.00
Debt Service	\$ 335,648.28	\$ 1,803,506.72	\$ 2,139,155.00	\$ -	\$ 2,139,155.00	\$ -	\$ -
Transfers & Advances	\$ 1,889,581.84	\$ -	\$ 2,203,582.00	\$ 314,000.16	\$ 2,189,582.00	\$ -	\$ 14,000.00
<b>Grand Total</b>	<b>\$ 5,675,611.93</b>	<b>\$ 7,555,119.36</b>	<b>\$ 25,491,917.89</b>	<b>\$ 12,261,186.60</b>	<b>\$ 22,193,565.00</b>	<b>\$ 2,763,852.89</b>	<b>\$ 534,500.00</b>

CITY OF PATASKALA, OHIO  
 2022 EXPENDITURE BUDGET ANALYSIS - All Funds  
 THROUGH MARCH 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>\$ 1,205,660.62</b>	<b>\$ 959,825.32</b>	<b>\$ 6,624,883.11</b>	<b>\$ 4,459,397.17</b>	<b>\$ 6,626,447.00</b>	<b>\$ 28,436.11</b>	<b>\$ (30,000.00)</b>
Salaries & Wages	\$ 837,506.88	\$ 13,391.20	\$ 4,212,521.20	\$ 3,361,623.12	\$ 4,241,130.00	\$ 4,391.20	\$ (33,000.00)
Taxes & Insurance	\$ 196,612.10	\$ 913,165.21	\$ 1,559,461.65	\$ 449,684.34	\$ 1,540,836.00	\$ 18,000.65	\$ 625.00
Pension	\$ 138,550.72	\$ -	\$ 706,410.00	\$ 567,859.28	\$ 704,035.00	\$ -	\$ 2,375.00
Employee Benefits	\$ 32,990.92	\$ 33,268.91	\$ 146,490.26	\$ 80,230.43	\$ 140,446.00	\$ 6,044.26	\$ -
<b>Contractual Services</b>	<b>\$ 718,738.92</b>	<b>\$ 1,814,196.37</b>	<b>\$ 5,185,540.39</b>	<b>\$ 2,652,605.10</b>	<b>\$ 4,236,890.00</b>	<b>\$ 898,650.39</b>	<b>\$ 50,000.00</b>
Governmental Services	\$ 67,902.72	\$ 4,370.00	\$ 115,970.00	\$ 43,697.28	\$ 111,600.00	\$ 4,370.00	\$ -
Financial & Legal	\$ 72,479.03	\$ 268,009.47	\$ 599,596.27	\$ 259,107.77	\$ 525,348.00	\$ 24,248.27	\$ 50,000.00
Planning & Zoning	\$ 106,538.01	\$ 876,999.85	\$ 2,555,786.86	\$ 1,572,249.00	\$ 1,813,600.00	\$ 743,186.86	\$ (1,000.00)
Maintenance & Insurance	\$ 279,152.66	\$ 131,196.84	\$ 635,886.68	\$ 225,537.18	\$ 609,000.00	\$ 25,886.68	\$ 1,000.00
Other Contractual	\$ 122,356.41	\$ 354,938.88	\$ 907,999.90	\$ 430,704.61	\$ 819,342.00	\$ 88,657.90	\$ -
Utility	\$ 70,310.09	\$ 178,681.33	\$ 370,300.68	\$ 121,309.26	\$ 358,000.00	\$ 12,300.68	\$ -
<b>General Operating</b>	<b>\$ 533,634.12</b>	<b>\$ 1,065,384.81</b>	<b>\$ 3,229,208.22</b>	<b>\$ 1,630,189.29</b>	<b>\$ 2,930,684.00</b>	<b>\$ 237,024.22</b>	<b>\$ 61,500.00</b>
Supplies & Materials	\$ 180,142.44	\$ 317,986.16	\$ 942,621.55	\$ 444,492.95	\$ 887,779.00	\$ 43,392.55	\$ 11,450.00
Transportation	\$ 50,801.32	\$ 127,579.99	\$ 277,843.31	\$ 99,462.00	\$ 260,862.00	\$ 16,981.31	\$ -
Equipment	\$ 47,842.73	\$ 134,799.83	\$ 386,690.11	\$ 204,047.55	\$ 360,216.00	\$ 20,324.11	\$ 6,150.00
Law Enforcement	\$ 4,934.76	\$ 17,648.70	\$ 43,214.05	\$ 20,630.59	\$ 35,000.00	\$ 6,714.05	\$ 1,500.00
Utilities	\$ 121,445.29	\$ 337,562.65	\$ 603,310.94	\$ 144,303.00	\$ 580,158.00	\$ 21,402.94	\$ 1,750.00
Tax-Related Expenses	\$ 74,777.65	\$ 6,192.65	\$ 357,174.00	\$ 276,203.70	\$ 357,174.00	\$ -	\$ -
Miscellaneous Operating	\$ 53,689.93	\$ 123,614.83	\$ 618,354.26	\$ 441,049.50	\$ 449,495.00	\$ 128,209.26	\$ 40,650.00
<b>Capital Outlay</b>	<b>\$ 992,348.15</b>	<b>\$ 1,912,206.14</b>	<b>\$ 6,109,549.17</b>	<b>\$ 3,204,994.88</b>	<b>\$ 4,070,807.00</b>	<b>\$ 1,599,742.17</b>	<b>\$ 439,000.00</b>
Equipment	\$ 29,948.80	\$ 121,300.62	\$ 269,148.80	\$ 117,899.38	\$ 260,900.00	\$ 8,248.80	\$ -
Facilities	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -
Rolling Stock	\$ 158,804.78	\$ 167,107.77	\$ 336,907.00	\$ 10,994.45	\$ 336,907.00	\$ -	\$ -
Capital Projects	\$ 803,594.57	\$ 1,623,797.75	\$ 5,403,493.37	\$ 2,976,101.05	\$ 3,373,000.00	\$ 1,591,493.37	\$ 439,000.00
<b>Debt Service</b>	<b>\$ 335,648.28</b>	<b>\$ 1,803,506.72</b>	<b>\$ 2,139,155.00</b>	<b>\$ -</b>	<b>\$ 2,139,155.00</b>	<b>\$ -</b>	<b>\$ -</b>
Interest Expense - Governmental Funds	\$ 52,539.50	\$ 198,759.50	\$ 251,299.00	\$ -	\$ 251,299.00	\$ -	\$ -
Principal Payment - Governmental Funds	\$ 283,108.78	\$ 429,360.22	\$ 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>\$ 2,203,582.00</b>	<b>\$ 314,000.16</b>	<b>\$ 2,189,582.00</b>	<b>\$ -</b>	<b>\$ 14,000.00</b>
Transfers & Advances	\$ 1,889,581.84	\$ -	\$ 2,203,582.00	\$ 314,000.16	\$ 2,189,582.00	\$ -	\$ 14,000.00
<b>Grand Total</b>	<b>\$ 5,675,611.93</b>	<b>\$ 7,555,119.36</b>	<b>\$ 25,491,917.89</b>	<b>\$ 12,261,186.60</b>	<b>\$ 22,193,565.00</b>	<b>\$ 2,763,852.89</b>	<b>\$ 534,500.00</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  
April 14, 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*

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

**PATASKALA CITY**  
**2nd Amended Official Certificate of Estimated Resources**  
**Rev. Code, Sec 5705.36**  
**Office of Budget Commission, Licking County, OH**  
**Newark , OH, April 14, 2022**  
**TO THE TAXING AUTHORITY OF THE CITY OF PATASKALA**

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 of appropriations made at any time during such fiscal year:

	January 1, 2022 UNEC. BALANCE	TAXES	OTHER	TOTAL
<b>GENERAL</b>				
SPECIAL REVENUE	\$ 2,851,308.22	\$ 1,164,770.00	\$ 852,887.00	\$ 4,868,965.22
DEBT SERVICE	8,060,898.39	-	9,231,179.86	17,292,078.25
CAPITAL PROJECTS	293,468.19	-	979,264.00	1,272,732.19
SPECIAL ASSESSMENTS	2,368,428.55	-	470,458.00	2,838,886.55
ENTERPRISE	-	-	-	-
INTERNAL	11,123,321.72	-	7,480,536.46	18,603,858.18
FIDUCIARY	359,971.56	-	960,000.00	1,319,971.56
<b>TOTAL ALL FUNDS</b>	<b>\$ 25,057,396.63</b>	<b>\$ 1,164,770.00</b>	<b>\$ 19,974,325.32</b>	<b>\$ 46,196,491.95</b>
<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>	<b>\$ 2,851,308.22</b>	<b>\$ 1,164,770.00</b>	<b>\$ 852,887.00</b>	<b>\$ 4,868,965.22</b>
<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	-	612,750.00	813,990.55
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 - Pataskala 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	-	-	63,761.08	63,761.08
225 - Local Fiscal Recovery Fund	-	-	250,000.00	250,000.00
226 - Impact Fees Fund	-	-	-	-
<b>TOTAL</b>	<b>\$ 8,060,898.39</b>	<b>\$ -</b>	<b>\$ 9,231,179.86</b>	<b>\$ 17,292,078.25</b>
<b>DEBT SERVICE</b>				
401 - Debt Service	\$ 293,468.19	\$ -	\$ 979,264.00	\$ 1,272,732.19
402 - Street Bond	-	-	-	-
<b>TOTAL</b>	<b>\$ 293,468.19</b>	<b>\$ -</b>	<b>\$ 979,264.00</b>	<b>\$ 1,272,732.19</b>
<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>	<b>\$ 2,368,428.55</b>	<b>\$ -</b>	<b>\$ 470,458.00</b>	<b>\$ 2,838,886.55</b>

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

#### BUDGET COMMISSION

Auditor Michael L. Smith

Prosecutor William C. Hayes

Treasurer Roy Van Atta

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

	RESOURCES AVAILABLE	RESOURCES APPROPRIATED BY LEGISLATION	PROJECTED UNENCUMBERED FUND BALANCE AS 12/31/22	OK OR EXCEEDS
<b>GENERAL</b>	\$ 4,868,965.22	\$ 2,395,726.23	\$ 2,473,238.99	OK
<b>SPECIAL REVENUE</b>	\$ 17,292,078.25	\$ 9,535,115.99	\$ 7,756,962.26	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	\$ 8,184,620.87	\$ 10,419,237.31	OK
<b>INTERNAL</b>	-	-	-	OK
<b>FIDUCIARY</b>	\$ 1,319,971.56	\$ 988,000.00	\$ 331,971.56	OK
<b>TOTAL</b>	<b>\$ 46,196,491.95</b>	<b>\$ 22,529,239.09</b>	<b>\$ 23,667,252.86</b>	
<b>GENERAL</b>				
101 - General Fund	\$ 4,866,621.46	\$ 2,395,726.23	\$ 2,470,895.23	OK
102 - Unclaimed Funds	\$ 2,343.76	-	\$ 2,343.76	OK
<b>TOTAL GENERAL</b>	<b>\$ 4,868,965.22</b>	<b>\$ 2,395,726.23</b>	<b>\$ 2,473,238.99</b>	
<b>SPECIAL REVENUE</b>				
201 - Street Fund	\$ 7,435,008.07	\$ 4,412,564.47	\$ 3,022,443.60	OK
202 - State Highway	\$ 385,977.84	\$ 58,945.11	\$ 327,032.73	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	\$ 813,990.55	\$ 600,183.69	\$ 213,806.86	OK
207 - Park Use	\$ 185,749.08	\$ 112,500.00	\$ 73,249.08	OK
208 - Police Fund	\$ 7,303,340.84	\$ 3,768,841.36	\$ 3,534,499.48	OK
209 - Immobilization	\$ 490.00	-	\$ 490.00	OK
210 - Mayor's Court Computer	\$ 27,221.85	\$ 6,589.36	\$ 20,632.49	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 - Pataskala 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
226 - Impact Fees Fund	\$ 250,000.00	\$ 250,000.00	-	OK
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 17,292,078.25</b>	<b>\$ 9,535,115.99</b>	<b>\$ 7,756,962.26</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>	<b>\$ 1,272,732.19</b>	<b>\$ 999,417.00</b>	<b>\$ 273,315.19</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 - Counter 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>

**SPECIAL ASSESSMENTS**

	\$ -	\$ -	\$ -		OK
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>OK</b>
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>OK</b>

**ENTERPRISE FUND**

601 - Water Utility	\$ 2,926,949.08	\$ 1,412,316.02	\$ 1,514,633.06		OK
602 - Water Capital Improvements	3,592,030.42	1,862,367.89	1,729,662.53		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	2,288,411.96	2,800,303.93		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>\$ 8,184,620.87</b>	<b>\$ 10,419,237.31</b>		<b>OK</b>

**INTERNAL FUNDS**

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

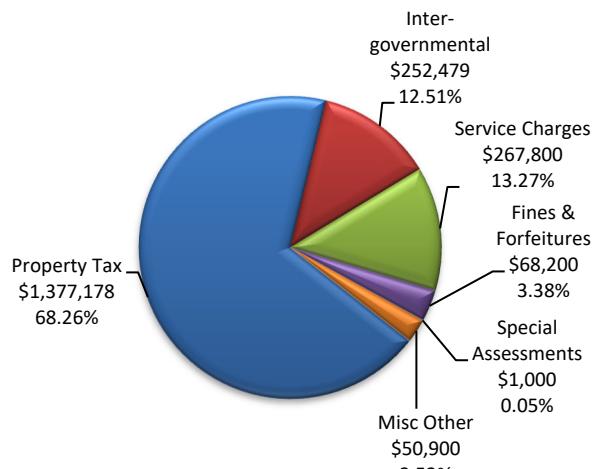
**FIDUCIARY FUNDS**

501 - Construction Account/Project Fund	\$ 1,021,082.69	\$ 778,000.00	\$ 243,082.69		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>\$ 988,000.00</b>	<b>\$ 331,971.56</b>		<b>OK</b>

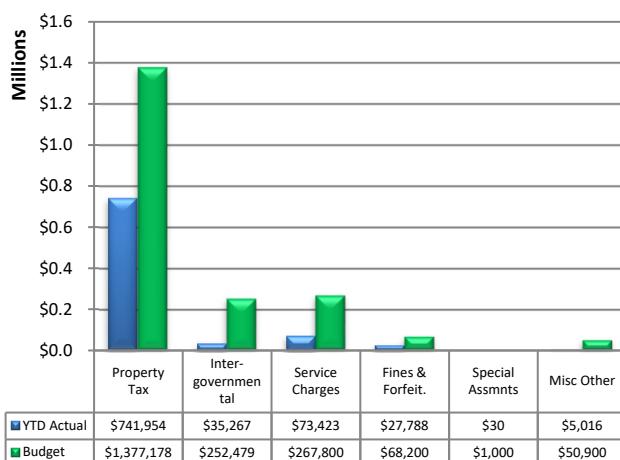
## General Fund (101)

**Revenue** – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$883.5 thousand, which represents 43.79% of budget. When compared to a straight-line rate of 25%, it is clear that general fund revenues through March 31<sup>st</sup> are running ahead of 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 25.40%, or approximately 0.4% higher than budget.

**General Fund Revenue  
Budget by Source**



**General Fund Revenue  
Budget vs YTD Actual**



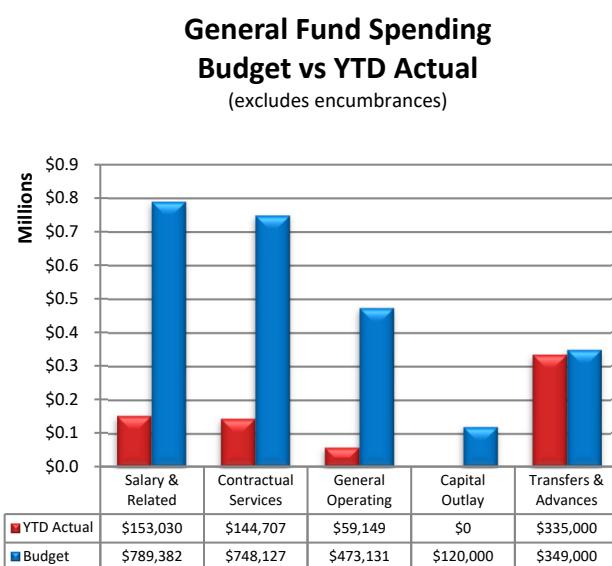
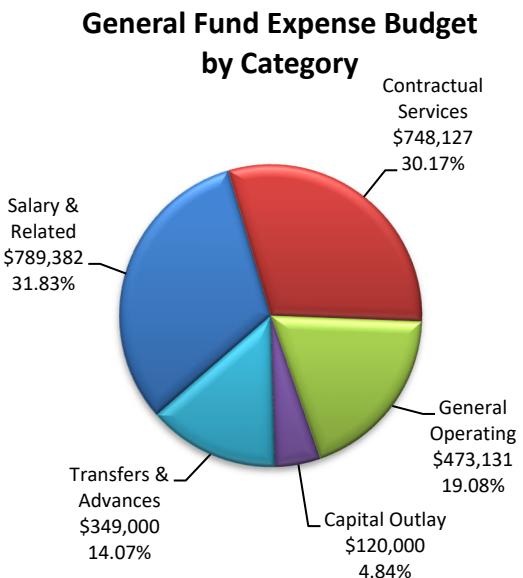
The largest revenue source for the general fund is property taxes, which accounts for 68.26% of the 2022 general fund revenue budget. The 2022 budget for this category is projected to be \$1.38 million and would be up by \$47.3 thousand (3.56%) when compared to 2021 full-year collections. To-date, the general fund has received \$742.0 thousand in property tax revenues from the Licking County Treasurer (53.87% of budget). This total is up by \$41.2 thousand (5.88%) from the same three-month period in 2021. The increase is the result of an increased assessed valuation of the city due to recent residential construction.

Service charge revenues represent the second largest revenue category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2022 budget in this category is \$267.8 thousand (13.27% of budget). Through March 31, the city has received \$73.4 thousand (27.42% of budget) and is down by \$4.6 thousand (5.86%) from FY 2021. The variance is the result of reduced variance applications and zoning permit requests (down \$2.9 thousand), partially offset by increased requests for permits from the city in 2021 (up \$1.2 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 \$35.3 thousand in this category (13.97% of budget) and is up by \$5.9 thousand (19.96%) when compared to the same three-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 March 31, the city has received \$27.8 thousand in this category, which represents 40.74% of budget. Compared to the same three-month period in 2021, the total is up by \$12.8 thousand, or 85.43%. 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 \$2.48 million. Total spending through March 31 is \$691.9 thousand and is equal to 27.90% of the budget. Including encumbrances (e.g., purchase orders) of \$542.2 thousand (but excluding transfers) in the total results in a total ratio equal to 42.20% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same three-month period in 2021 (and excluding transfers), the total is down by \$41.7 thousand (10.45%).



Salaries, wages and other employee-related costs represent the largest expense category, with a 2022 budget of \$789.4 thousand, or 31.83% of the general fund budget. Spending through March 31 was \$153.0 thousand, or 19.39% of budget. The positive variance (\$44.3 thousand below budget) was primarily the result of an open HR position and reduced employee HRA funding paid through March.

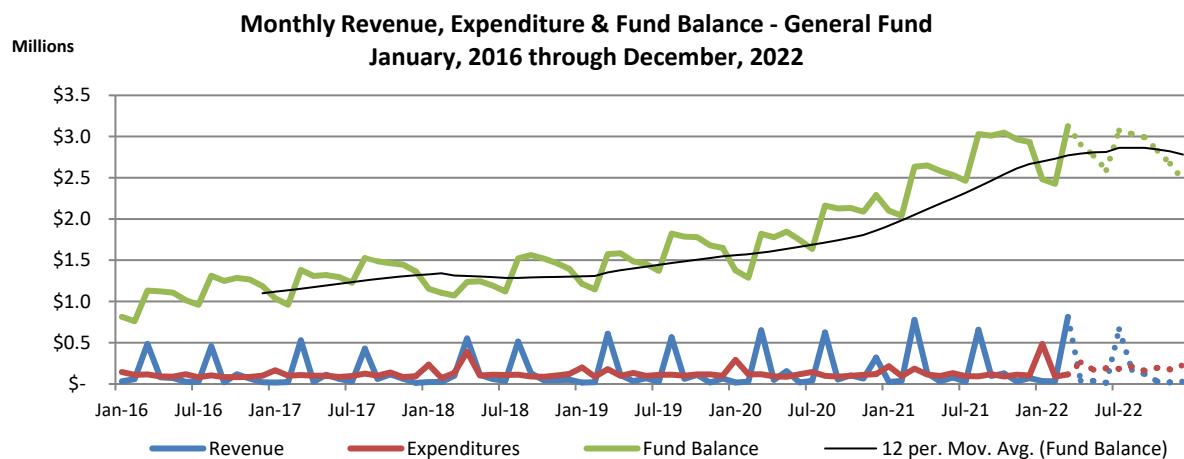
Contractual services is another major expense category in the General fund. The 2022 budget in this category is \$748.1 thousand (30.17% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through March 31 is \$144.7 thousand (19.34% of budget). Including encumbrances (e.g., purchase orders) of \$276.4 thousand in the total, 56.29% 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 \$473.1 thousand, or 19.08% of the fund's budget. Year

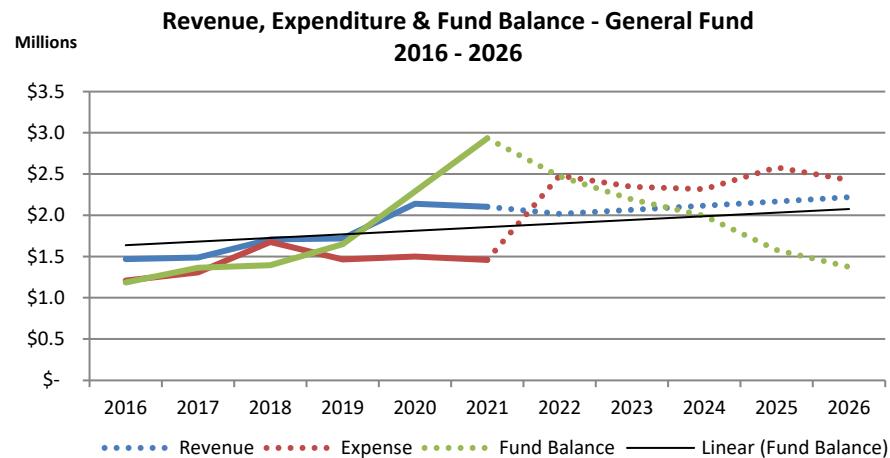
to-date 2022 spending in this category is \$59.1 thousand and is equal to 12.50% of budget. Including encumbrances in the calculation, the total spent or committed is \$219.2 thousand, or 46.33% of budget. Spending in this category is up by \$0.2 thousand (0.30%) from the same three-month period in 2021.

The approved 2022 budget in the general fund includes \$349,000 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. Most of 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 \$462.1 thousand (15.75%) 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 \$1.37 million at the end of FY 2026 and would reflect a carryover balance ratio of 56.55% which is well above the 25-35% target range in the city's fund balance policy.

**CITY OF PATASKALA, OHIO**  
**MARCH 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>											
Taxes	Property Taxes	\$ 741,954	\$ 1,377,178	\$ 635,224	53.87%	\$ 700,721	\$ 1,164,770	\$ 464,049	60.16%	\$ 41,233	5.88%
	Income Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Taxes</b>	<b>\$ 741,954</b>	<b>\$ 1,377,178</b>	<b>\$ 635,224</b>	<b>53.87%</b>	<b>\$ 700,721</b>	<b>\$ 1,164,770</b>	<b>\$ 464,049</b>	<b>60.16%</b>	<b>\$ 41,233</b>	<b>5.88%</b>
Intergovernmental	State-Shared Revenues	\$ 35,267	\$ 252,479	\$ 217,212	13.97%	\$ 29,400	\$ 207,978	\$ 178,578	14.14%	\$ 5,867	19.96%
	Grants & Loans	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Intergovernmental</b>	<b>\$ 35,267</b>	<b>\$ 252,479</b>	<b>\$ 217,212</b>	<b>13.97%</b>	<b>\$ 29,400</b>	<b>\$ 207,978</b>	<b>\$ 178,578</b>	<b>14.14%</b>	<b>\$ 5,867</b>	<b>19.96%</b>
Charges for Service	General Government Fees	\$ 28,809	\$ 77,800	\$ 48,991	37.03%	\$ 32,444	\$ 62,750	\$ 30,306	51.70%	\$ (3,635)	-11.20%
	Utility Charges	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Service Charges	\$ 44,614	\$ 190,000	\$ 145,386	23.48%	\$ 45,550	\$ 190,000	\$ 144,451	23.97%	\$ (936)	-2.05%
	<b>Total Charges for Service</b>	<b>\$ 73,423</b>	<b>\$ 267,800</b>	<b>\$ 194,377</b>	<b>27.42%</b>	<b>\$ 77,993</b>	<b>\$ 252,750</b>	<b>\$ 174,757</b>	<b>30.86%</b>	<b>\$ (4,571)</b>	<b>-5.86%</b>
Fines & Forfeitures	Mayor's Court	\$ 27,788	\$ 68,100	\$ 40,312	40.80%	\$ 14,986	\$ 102,750	\$ 87,764	14.58%	\$ 12,802	85.43%
	Other Fines & Forfeitures	\$ -	\$ 100	\$ 100	0.00%	\$ -	\$ 100	\$ 100	0.00%	\$ -	0.00%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 27,788</b>	<b>\$ 68,200</b>	<b>\$ 40,412</b>	<b>40.74%</b>	<b>\$ 14,986</b>	<b>\$ 102,850</b>	<b>\$ 87,864</b>	<b>14.57%</b>	<b>\$ 12,802</b>	<b>85.43%</b>
Special Assessments	Special Assessments	\$ 30	\$ 1,000	\$ 970	2.96%	\$ 464	\$ 2,500	\$ 2,037	18.54%	\$ (434)	-93.62%
	<b>Total Special Assessments</b>	<b>\$ 30</b>	<b>\$ 1,000</b>	<b>\$ 970</b>	<b>2.96%</b>	<b>\$ 464</b>	<b>\$ 2,500</b>	<b>\$ 2,037</b>	<b>18.54%</b>	<b>\$ (434)</b>	<b>-93.62%</b>
Other Sources	Investment Income	\$ 4,902	\$ 19,400	\$ 14,498	25.27%	\$ 4,794	\$ 29,100	\$ 24,306	16.47%	\$ 108	2.26%
	Proceeds from Debt Issuance	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Miscellaneous Income	\$ 113	\$ 31,500	\$ 31,387	0.36%	\$ 14,150	\$ 21,500	\$ 7,350	65.81%	\$ (14,037)	-99.20%
	<b>Total Other Sources</b>	<b>\$ 5,016</b>	<b>\$ 50,900</b>	<b>\$ 45,884</b>	<b>9.85%</b>	<b>\$ 18,944</b>	<b>\$ 50,600</b>	<b>\$ 31,656</b>	<b>37.44%</b>	<b>\$ (13,928)</b>	<b>-73.52%</b>
Interfund Transfers	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>\$ 883,476</b>	<b>\$ 2,017,557</b>	<b>\$ 1,134,081</b>	<b>43.79%</b>	<b>\$ 842,507</b>	<b>\$ 1,781,448</b>	<b>\$ 938,941</b>	<b>47.29%</b>	<b>\$ 40,969</b>	<b>4.86%</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>\$ 883,476</b>	<b>\$ 2,017,557</b>	<b>\$ 1,134,081</b>	<b>43.79%</b>	<b>\$ 842,507</b>	<b>\$ 1,781,448</b>	<b>\$ 938,941</b>	<b>47.29%</b>	<b>\$ 40,969</b>	<b>4.86%</b>

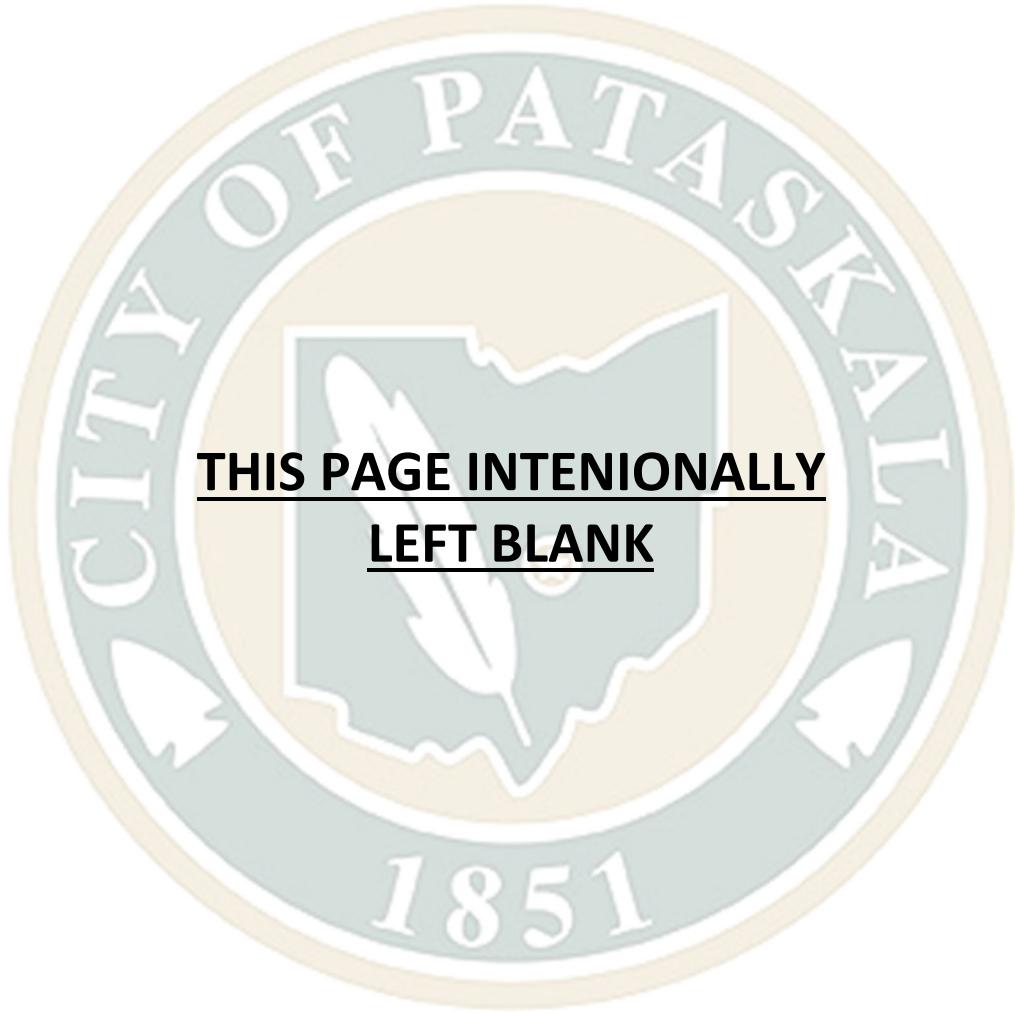
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
<b>Grand Total Expenditures</b>											
Salary & Related	\$ 153,030	\$ 789,382	\$ 636,351	80.61%	\$ 105,746	\$ 530,606	67.22%	\$ 168,477	\$ (15,447)	-9.17%	
Contractual Services	\$ 144,707	\$ 748,127	\$ 603,420	80.66%	\$ 276,433	\$ 326,987	43.71%	\$ 167,893	\$ (23,186)	-13.81%	
General Operating	\$ 59,149	\$ 473,131	\$ 413,982	87.50%	\$ 160,050	\$ 253,932	53.67%	\$ 58,972	\$ 177	0.30%	
Capital Outlay	\$ -	\$ 120,000	\$ 120,000	-100.00%	\$ -	\$ 120,000	100.00%	\$ 3,200	\$ (3,200)	-100.00%	
Debt Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	
Transfers & Advances	\$ 335,000	\$ 349,000	\$ 14,000	4.01%	\$ -	\$ 14,000	4.01%	\$ 100,000	\$ 235,000	235.00%	
	<b>Grand Total Expenditures</b>	<b>\$ 691,886</b>	<b>\$ 2,479,640</b>	<b>\$ 1,787,754</b>	<b>72.10%</b>	<b>\$ 542,229</b>	<b>\$ 1,245,525</b>	<b>50.23%</b>	<b>\$ 498,541</b>	<b>\$ 193,345</b>	<b>38.78%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ (335,000)	\$ (349,000)	\$ 14,000	-4.01%	\$ -	\$ 14,000	4.01%	\$ (100,000)	\$ (235,000)	235.00%
	<b>Total Adjustments</b>	<b>\$ (335,000)</b>	<b>\$ (349,000)</b>	<b>\$ (14,000)</b>	<b>4.01%</b>	<b>\$ -</b>	<b>\$ 14,000</b>	<b>4.01%</b>	<b>\$ (100,000)</b>	<b>\$ (235,000)</b>	<b>235.00%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 356,886</b>	<b>\$ 2,130,640</b>	<b>\$ 1,773,754</b>	<b>83.25%</b>	<b>\$ 542,229</b>	<b>\$ 1,231,525</b>	<b>57.80%</b>	<b>\$ 398,541</b>	<b>\$ (41,655)</b>	<b>-10.45%</b>
Ending Fund Balance	(based on non-adjusted expenditures)		\$ 3,124,568	\$ 2,470,895	99.65%		\$ 2,582,339		\$ 2,633,865	\$ 490,703	18.63%

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>101 - General Fund</b>	\$ 883,476.06	\$ 2,017,557.00	\$ 1,134,080.94	\$ 2,017,557.00	\$ -
<b>Taxes</b>	\$ 741,953.82	\$ 1,377,178.00	\$ 635,224.18	\$ 1,377,178.00	\$ -
Property Taxes	\$ 741,953.82	\$ 1,377,178.00	\$ 635,224.18	\$ 1,377,178.00	\$ -
<b>Intergovernmental</b>	\$ 35,266.73	\$ 252,479.00	\$ 217,212.27	\$ 252,479.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 35,266.73	\$ 252,479.00	\$ 217,212.27	\$ 252,479.00	\$ -
<b>Charges for Service</b>	\$ 73,422.64	\$ 267,800.00	\$ 194,377.36	\$ 267,800.00	\$ -
General Government Fees	\$ 28,808.83	\$ 77,800.00	\$ 48,991.17	\$ 77,800.00	\$ -
Other Service Charges	\$ 44,613.81	\$ 190,000.00	\$ 145,386.19	\$ 190,000.00	\$ -
<b>Fines &amp; Forfeitures</b>	\$ 27,787.72	\$ 68,200.00	\$ 40,412.28	\$ 68,200.00	\$ -
Mayor's Court	\$ 27,787.72	\$ 68,100.00	\$ 40,312.28	\$ 68,100.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
<b>Special Assessments</b>	\$ 29.59	\$ 1,000.00	\$ 970.41	\$ 1,000.00	\$ -
Special Assessments	\$ 29.59	\$ 1,000.00	\$ 970.41	\$ 1,000.00	\$ -
<b>Miscellaneous Revenue</b>	\$ 5,015.56	\$ 50,900.00	\$ 45,884.44	\$ 50,900.00	\$ -
Investment Income	\$ 4,902.26	\$ 19,400.00	\$ 14,497.74	\$ 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>	\$ 883,476.06	\$ 2,017,557.00	\$ 1,134,080.94	\$ 2,017,557.00	\$ -

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

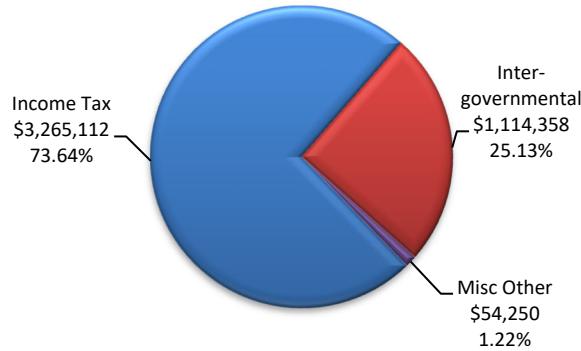
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>101 - General Fund</b>	\$ 691,885.99	\$ 542,228.64	\$ 2,479,639.55	\$ 1,245,524.92	\$ 2,385,854.00	\$ 52,285.55	\$ 41,500.00
General Government	\$ 193,556.57	\$ 191,162.31	\$ 1,002,580.27	\$ 617,861.39	\$ 965,378.00	\$ 24,702.27	\$ 12,500.00
Salary & Related	\$ 89,598.94	\$ 53,322.30	\$ 476,433.38	\$ 333,512.14	\$ 484,012.00	\$ 2,421.38	\$ (10,000.00)
Contractual Services	\$ 91,293.76	\$ 109,157.81	\$ 354,504.77	\$ 154,053.20	\$ 332,315.00	\$ 12,189.77	\$ 10,000.00
General Operating	\$ 12,663.87	\$ 28,682.20	\$ 171,642.12	\$ 130,296.05	\$ 149,051.00	\$ 10,091.12	\$ 12,500.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Executive &amp; Legislative</b>	\$ 37,663.74	\$ 30,590.06	\$ 209,692.61	\$ 141,438.81	\$ 204,073.00	\$ 5,619.61	\$ -
Salary & Related	\$ 34,041.71	\$ 19,827.48	\$ 163,973.00	\$ 110,103.81	\$ 163,123.00	\$ 850.00	\$ -
Contractual Services	\$ 1,561.48	\$ 1,509.00	\$ 14,970.48	\$ 11,900.00	\$ 12,000.00	\$ 2,970.48	\$ -
General Operating	\$ 2,060.55	\$ 9,253.58	\$ 30,749.13	\$ 19,435.00	\$ 28,950.00	\$ 1,799.13	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	\$ 42,929.30	\$ 126,400.13	\$ 326,064.95	\$ 156,735.52	\$ 317,650.00	\$ 8,414.95	\$ -
Salary & Related	\$ 20,742.43	\$ 26,752.10	\$ 104,550.00	\$ 57,055.47	\$ 104,550.00	\$ -	\$ -
Contractual Services	\$ 21,929.97	\$ 98,854.93	\$ 209,514.95	\$ 88,730.05	\$ 201,100.00	\$ 8,414.95	\$ -
General Operating	\$ 256.90	\$ 793.10	\$ 12,000.00	\$ 10,950.00	\$ 12,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Finance</b>	\$ 22,172.46	\$ 17,402.73	\$ 113,476.77	\$ 73,901.58	\$ 111,053.00	\$ 2,423.77	\$ -
Salary & Related	\$ 8,647.00	\$ 5,843.75	\$ 44,125.12	\$ 29,634.37	\$ 43,250.00	\$ 875.12	\$ -
Contractual Services	\$ 12,306.53	\$ 7,600.83	\$ 45,524.57	\$ 25,617.21	\$ 44,263.00	\$ 1,261.57	\$ -
General Operating	\$ 1,218.93	\$ 3,958.15	\$ 23,827.08	\$ 18,650.00	\$ 23,540.00	\$ 287.08	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	\$ 60,563.92	\$ 176,673.41	\$ 478,824.95	\$ 241,587.62	\$ 452,700.00	\$ 11,124.95	\$ 15,000.00
Salary & Related	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ -
Contractual Services	\$ 17,615.22	\$ 59,310.40	\$ 123,612.16	\$ 46,686.54	\$ 118,000.00	\$ 5,612.16	\$ -
General Operating	\$ 42,948.70	\$ 117,363.01	\$ 234,912.79	\$ 74,601.08	\$ 214,400.00	\$ 5,512.79	\$ 15,000.00
Capital Outlay	\$ -	\$ -	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ -	\$ -
<b>Recreational Programming</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	\$ 335,000.00	\$ -	\$ 349,000.00	\$ 14,000.00	\$ 335,000.00	\$ -	\$ 14,000.00
Transfers & Advances	\$ 335,000.00	\$ -	\$ 349,000.00	\$ 14,000.00	\$ 335,000.00	\$ -	\$ 14,000.00
<b>Grand Total</b>	\$ 691,885.99	\$ 542,228.64	\$ 2,479,639.55	\$ 1,245,524.92	\$ 2,385,854.00	\$ 52,285.55	\$ 41,500.00



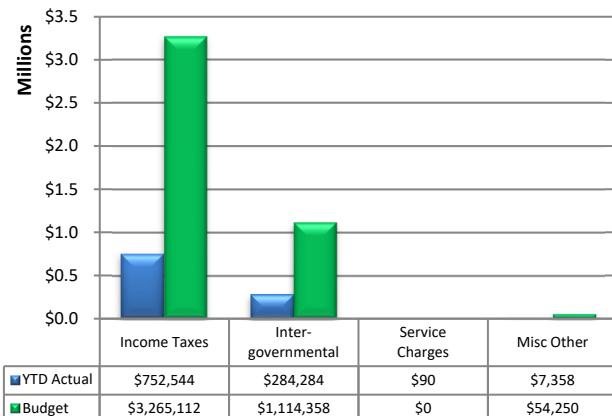
## Street Fund (201)

**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 \$1.04 million, which reflects 23.55% of the full-year budget. Total revenue to-date is up by \$311.2 thousand (42.44%) from the same three-month period in 2021.

**Street Fund Revenue  
Budget by Source**

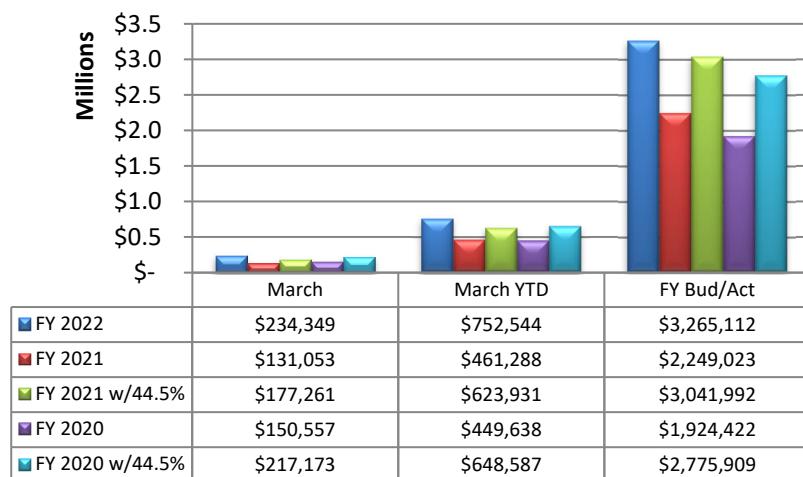


**Street Fund Revenue  
Budget vs YTD Actual**



Income tax collections in March were \$234.3 thousand and represent 7.18% of the 2022 budget. Collections are up by \$103.3 thousand (78.82%) when compared to the same period in 2021. Year to date income tax revenues credited to the fund are \$752.5 thousand and represent 23.05% of budget. In comparison, collections through March 2021 were equal to 20.51% of the full-year collections, and in 2020 the rate was 23.36%. 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 \$197.9 thousand. The increased level of total collections through March resulted in an increase of \$93.3 thousand. The net impact of these variances is the overall increase in fund revenue of \$291.3 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$128.6 thousand (20.61%) more in 2022 than 2021 had the allocation rate not been changed, and collections would have been \$104.0 thousand (16.03%) higher than 2020 collections.

**Income Tax Collections - Street Fund**

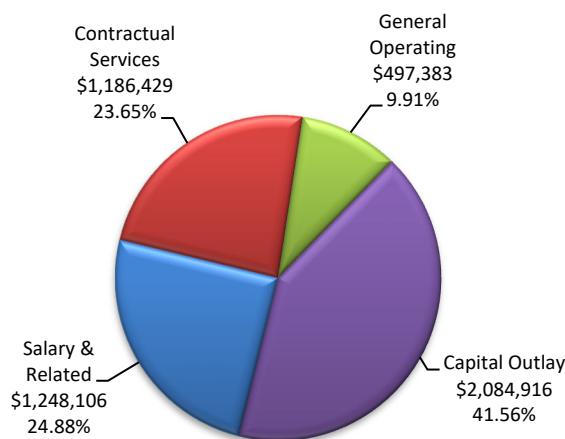


Intergovernmental revenues in the Street fund are budgeted at \$1.11 million and represent 25.13% of the fund's revenue budget. They reflect funding received by the city from the federal, state and county governments. This category is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$284.3 thousand in this category (25.51% of budget) which is up by \$21.1 thousand (8.03%) from the same three-month period in 2021.

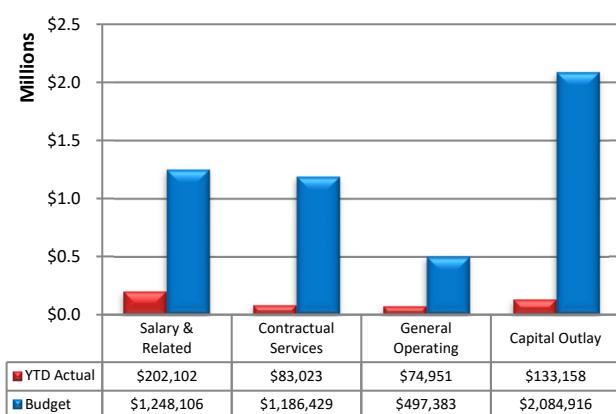
The other category, Other Sources, is budgeted at \$54.3 thousand and represents only 1.22% of the total fund revenue budget. To date, the city has received \$7.4 thousand (13.56% of budget), which is down by \$1.1 thousand (13.28%) from the same three-month period in 2021.

**Expenditures** – The Street fund has a total appropriated expenditure budget for 2022 of approximately \$5.02 million. Total spending through March 31 was \$493.2 thousand and is equal to 9.83% of budget. The lower than anticipated spending rate is the result of below-budget spending in all budget categories. Including encumbrances of \$957.7 thousand in the total (but excluding transfers) results in total fund spending equal to 28.92% of budget. Compared to year to-date 2021 (and excluding transfers), the total is down by \$78.7 thousand (13.76%) and is the result of reduced spending on wages/benefits and contractual services.

**Street Fund  
Expense Budget by Category**



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



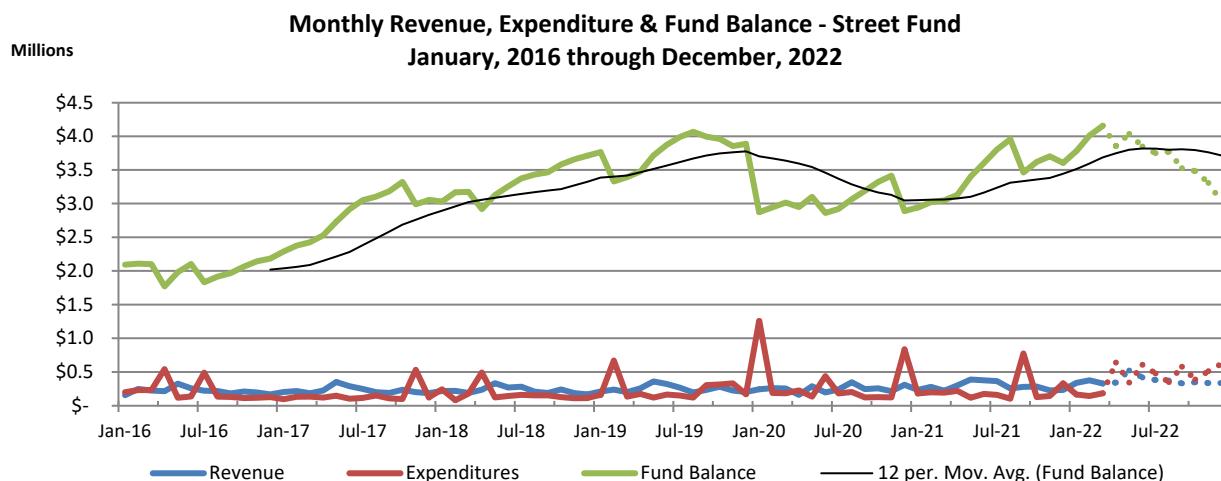
Spending on capital projects and equipment is the largest expense category in the Street Fund with a 2022 budget of \$2.08 million, or 41.56% of the fund's budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through March 31 was \$133.2 million, or 6.39% 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 \$548.2 thousand, or 26.29% of budget.

Salaries, wages and other employee-related costs represents the next major expense category in the Street fund with a 2022 budget of \$1.25 million, or 24.88% of the fund's budget. The budget provides funding for paying employee wages, pension costs and fringe benefits. Spending through March 31 was \$202.1 thousand, or 16.19% of budget. The positive budget variance (\$109.9 thousand below budget) is primarily the result of there being reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$47.8 thousand (19.12%) from the level in 2021 and is also the result of there being open positions in 2022 and reduced HRA contribution funding through March.

Contractual services is another major expense category in the Street fund. The 2022 budget in this category is \$1.19 million (23.65% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through March 31 is \$83.0 thousand (7.0% of budget). Including encumbrances (e.g., purchase orders) of \$261.8 thousand in the total, 29.07% 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 \$497.4 thousand, or 9.91% of the fund’s budget. Spending through March 31 was \$75.0 thousand, or 15.07% of budget. Including encumbrances in the calculation, total spending is \$171.3 thousand, or 34.45% of the budget. Spending in this category is down by approximately \$7.5 thousand (9.11%) when compared to the same three-month period in 2021.

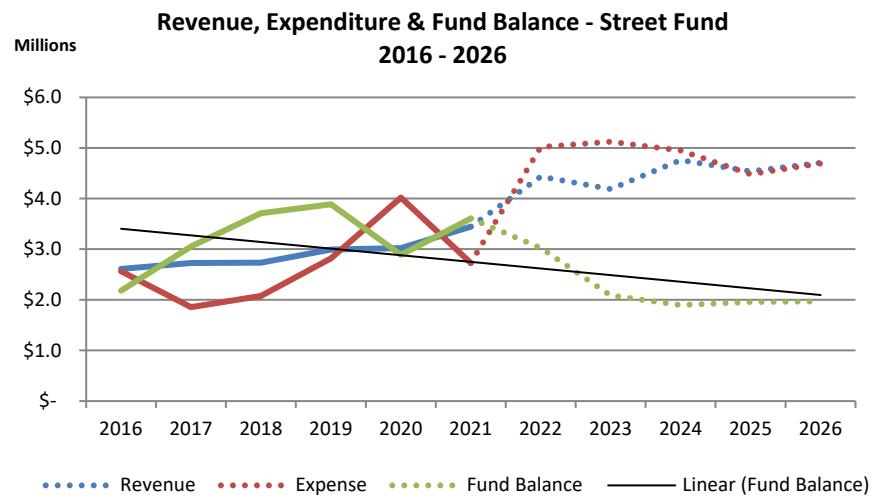
**Fund Balance** – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city’s streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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 \$583.1 thousand (16.17%) due to planned roadway and infrastructure improvement projects expected to be completed in 2022. This balance represents a carryover ratio of 60.25% which is above the 25-35% target per city policy.

As you can see from chart at the top of the following page, which has been updated with the proposed 2022 budget data through 2026, the balance of the Street fund increased significantly from 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 \$1.90 and \$1.97 million. The 2026 year-end carryover balance is currently projected to be 41.89% of planned spending which is slightly higher than policy.



**CITY OF PATASKALA, OHIO**  
**MARCH 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	\$ 752,544	\$ 3,265,112	\$ 2,512,568	23.05%	\$ 461,288	\$ 1,917,579	\$ 1,456,291	24.06%	\$ 291,256	63.14%
	<b>Total Taxes</b>	<b>\$ 752,544</b>	<b>\$ 3,265,112</b>	<b>\$ 2,512,568</b>	<b>23.05%</b>	<b>\$ 461,288</b>	<b>\$ 1,917,579</b>	<b>\$ 1,456,291</b>	<b>24.06%</b>	<b>\$ 291,256</b>	<b>63.14%</b>
<b>Intergovernmental</b>	State-Shared Revenues	\$ 284,284	\$ 1,114,358	\$ 830,073	25.51%	\$ 263,145	\$ 1,083,750	\$ 820,605	24.28%	\$ 21,139	8.03%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Intergovernmental</b>	<b>\$ 284,284</b>	<b>\$ 1,114,358</b>	<b>\$ 830,073</b>	<b>25.51%</b>	<b>\$ 263,145</b>	<b>\$ 1,083,750</b>	<b>\$ 820,605</b>	<b>24.28%</b>	<b>\$ 21,139</b>	<b>8.03%</b>
<b>Charges for Service</b>	General Government Fees	\$ 90	\$ -	\$ (90)	100.00%	\$ 195	\$ -	\$ (195)	100.00%	\$ (105)	-53.85%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Charges for Service</b>	<b>\$ 90</b>	<b>\$ -</b>	<b>\$ (90)</b>	<b>100.00%</b>	<b>\$ 195</b>	<b>\$ -</b>	<b>\$ (195)</b>	<b>100.00%</b>	<b>\$ (105)</b>	<b>-53.85%</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	\$ 7,179	\$ 24,250	\$ 17,071	29.61%	\$ 6,754	\$ 49,487	\$ 42,733	13.65%	\$ 425	6.30%
	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	179	30,000	29,821	0.60%	1,731	30,000	28,269	5.77%	(1,552)	-89.67%
	<b>Total Other Sources</b>	<b>\$ 7,358</b>	<b>\$ 54,250</b>	<b>\$ 46,892</b>	<b>13.56%</b>	<b>\$ 8,485</b>	<b>\$ 79,487</b>	<b>\$ 71,002</b>	<b>10.67%</b>	<b>\$ (1,127)</b>	<b>-13.28%</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>\$ 1,044,276</b>	<b>\$ 4,433,720</b>	<b>\$ 3,389,443</b>	<b>23.55%</b>	<b>\$ 733,113</b>	<b>\$ 3,080,816</b>	<b>\$ 2,347,703</b>	<b>23.80%</b>	<b>\$ 311,163</b>	<b>42.44%</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>\$ 1,044,276</b>	<b>\$ 4,433,720</b>	<b>\$ 3,389,443</b>	<b>23.55%</b>	<b>\$ 733,113</b>	<b>\$ 3,080,816</b>	<b>\$ 2,347,703</b>	<b>23.80%</b>	<b>\$ 311,163</b>	<b>42.44%</b>

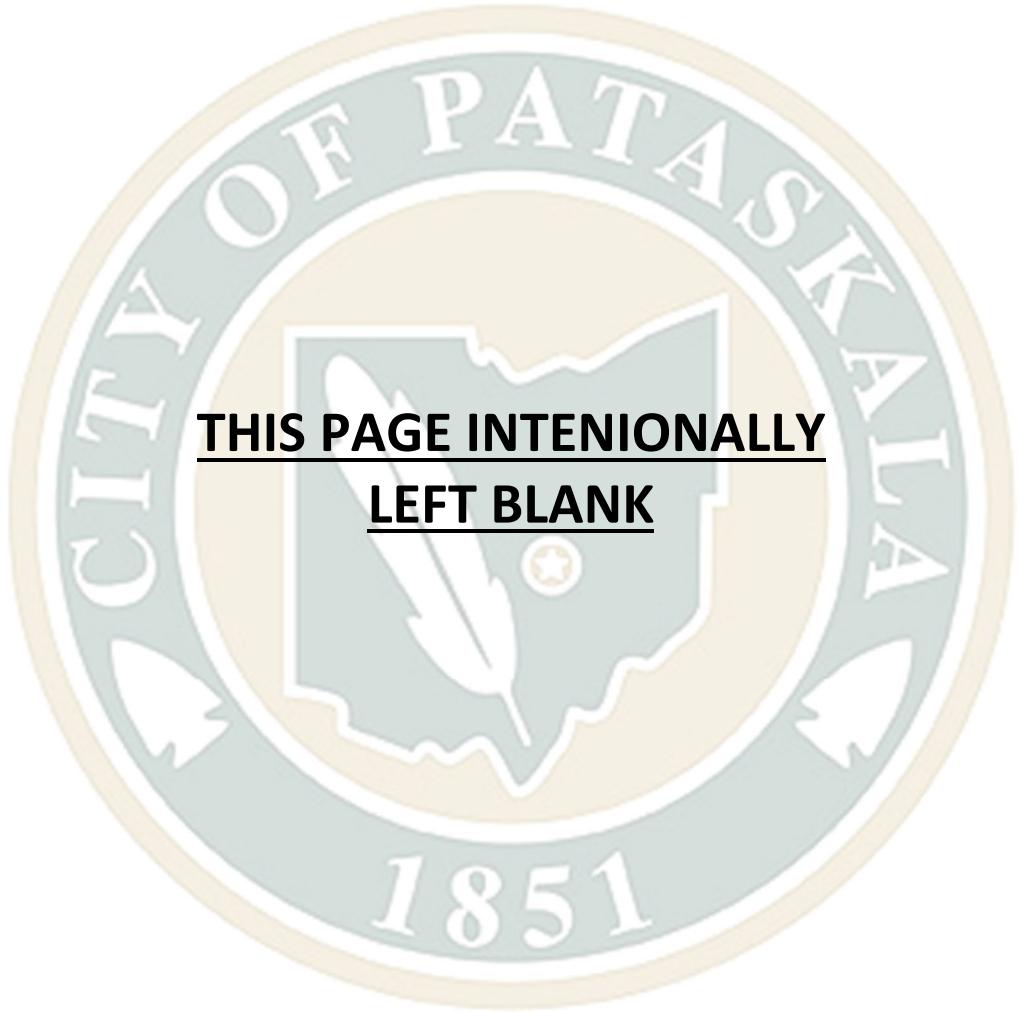
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
<b>Grand Total Expenditures</b>											
	Salary & Related	\$ 202,102	\$ 1,248,106	\$ 1,046,004	83.81%	\$ 184,381	\$ 861,623	69.03%	\$ 249,881	\$ (47,779)	-19.12%
	Contractual Services	83,023	1,186,429	1,103,406	93.00%	261,838	841,568	70.93%	101,502	(18,479)	-18.21%
	General Operating	74,951	497,383	422,432	84.93%	96,395	326,037	65.55%	82,466	(7,514)	-9.11%
	Capital Outlay	133,158	2,084,916	1,951,758	93.61%	415,064	1,536,694	73.71%	138,109	(4,952)	-3.59%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	<b>Grand Total Expenditures</b>	<b>\$ 493,234</b>	<b>\$ 5,016,835</b>	<b>\$ 4,523,600</b>	<b>90.17%</b>	<b>\$ 957,678</b>	<b>\$ 3,565,923</b>	<b>71.08%</b>	<b>\$ 571,958</b>	<b>\$ (78,724)</b>	<b>-13.76%</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>\$ 493,234</b>	<b>\$ 5,016,835</b>	<b>\$ 4,523,600</b>	<b>90.17%</b>	<b>\$ 957,678</b>	<b>\$ 3,565,923</b>	<b>71.08%</b>	<b>\$ 571,958</b>	<b>\$ (78,724)</b>	<b>-13.76%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	\$ 4,156,601	\$ 3,022,444			\$ 3,198,923			\$ 3,050,496	\$ 1,106,104	36.26%
				60.25%							

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>201 - Street Fund</b>	\$ 1,044,276.49	\$ 4,433,719.50	\$ 3,389,443.01	\$ 4,433,719.50	\$ -
<b>Taxes</b>	\$ 752,543.83	\$ 3,265,112.00	\$ 2,512,568.17	\$ 3,265,112.00	\$ -
Income Taxes	\$ 752,543.83	\$ 3,265,112.00	\$ 2,512,568.17	\$ 3,265,112.00	\$ -
<b>Intergovernmental</b>	\$ 284,284.49	\$ 1,114,357.50	\$ 830,073.01	\$ 1,114,357.50	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 284,284.49	\$ 1,114,357.50	\$ 830,073.01	\$ 1,114,357.50	\$ -
<b>Charges for Service</b>	\$ 90.00	\$ -	\$ (90.00)	\$ -	\$ -
General Government Fees	\$ 90.00	\$ -	\$ (90.00)	\$ -	\$ -
<b>Miscellaneous Revenue</b>	\$ 7,358.17	\$ 54,250.00	\$ 46,891.83	\$ 54,250.00	\$ -
Investment Income	\$ 7,179.40	\$ 24,250.00	\$ 17,070.60	\$ 24,250.00	\$ -
Other Miscellaneous Revenue	\$ 178.77	\$ 30,000.00	\$ 29,821.23	\$ 30,000.00	\$ -
<b>Transfers &amp; Advances</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,044,276.49</b>	<b>\$ 4,433,719.50</b>	<b>\$ 3,389,443.01</b>	<b>\$ 4,433,719.50</b>	<b>\$ -</b>

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

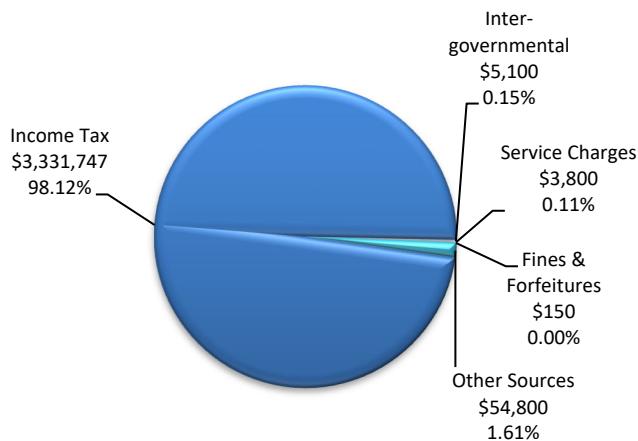
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>201 - Street Fund</b>	\$ 493,234.43	\$ 957,677.50	\$ 5,016,834.60	\$ 3,565,922.67	\$ 4,276,450.00	\$ 565,384.60	\$ 175,000.00
General Government	\$ 70,906.64	\$ 188,740.48	\$ 954,120.77	\$ 694,473.65	\$ 838,595.00	\$ 115,525.77	\$ -
Salary & Related	\$ 17,227.43	\$ 17,779.10	\$ 97,515.13	\$ 62,508.60	\$ 107,480.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 53,679.21	\$ 170,641.38	\$ 856,285.64	\$ 631,965.05	\$ 731,115.00	\$ 115,170.64	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 320.00	\$ -	\$ -	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	\$ 7,656.00	\$ 34,941.50	\$ 67,597.50	\$ 25,000.00	\$ 65,000.00	\$ 2,597.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 7,656.00	\$ 34,941.50	\$ 67,597.50	\$ 25,000.00	\$ 65,000.00	\$ 2,597.50	\$ -
<b>Public Service</b>	\$ 360,357.16	\$ 707,767.88	\$ 3,743,748.96	\$ 2,675,623.92	\$ 3,123,056.00	\$ 445,692.96	\$ 175,000.00
Salary & Related	\$ 166,568.16	\$ 157,312.00	\$ 1,050,123.23	\$ 726,243.07	\$ 1,047,649.00	\$ 2,474.23	\$ -
Contractual Services	\$ 19,914.16	\$ 48,301.64	\$ 247,045.80	\$ 178,830.00	\$ 209,500.00	\$ 37,545.80	\$ -
General Operating	\$ 40,717.21	\$ 87,090.02	\$ 361,664.23	\$ 233,857.00	\$ 342,500.00	\$ 19,164.23	\$ -
Capital Outlay	\$ 133,157.63	\$ 415,064.22	\$ 2,084,915.70	\$ 1,536,693.85	\$ 1,523,407.00	\$ 386,508.70	\$ 175,000.00
<b>Finance</b>	\$ 49,877.12	\$ 18,265.15	\$ 227,867.37	\$ 159,725.10	\$ 226,299.00	\$ 1,568.37	\$ -
Salary & Related	\$ 18,306.69	\$ 9,289.45	\$ 100,467.82	\$ 72,871.68	\$ 100,155.00	\$ 312.82	\$ -
Contractual Services	\$ 1,773.71	\$ 7,953.33	\$ 15,500.35	\$ 5,773.31	\$ 14,310.00	\$ 1,190.35	\$ -
General Operating	\$ 29,796.72	\$ 1,022.37	\$ 111,899.20	\$ 81,080.11	\$ 111,834.00	\$ 65.20	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	\$ 4,437.51	\$ 7,962.49	\$ 23,500.00	\$ 11,100.00	\$ 23,500.00	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 4,437.51	\$ 7,962.49	\$ 23,500.00	\$ 11,100.00	\$ 23,500.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	\$ 493,234.43	\$ 957,677.50	\$ 5,016,834.60	\$ 3,565,922.67	\$ 4,276,450.00	\$ 565,384.60	\$ 175,000.00



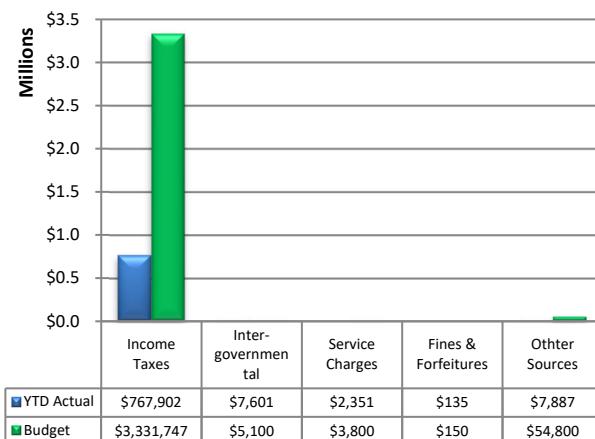
## Police Fund (208)

**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 \$785.9 thousand, which represents 23.14% of budget. Total revenue to-date is \$6.9 thousand (0.89%) higher than that collected during the same three-month period in 2021. The primary cause of the decrease is the fund receiving a lesser portion of the tax revenues than in 2021 (45.0% vs 55.0%), partially offset by the slightly higher level of income tax collections in 2022.

**Police Fund Revenue  
Budget by Source**

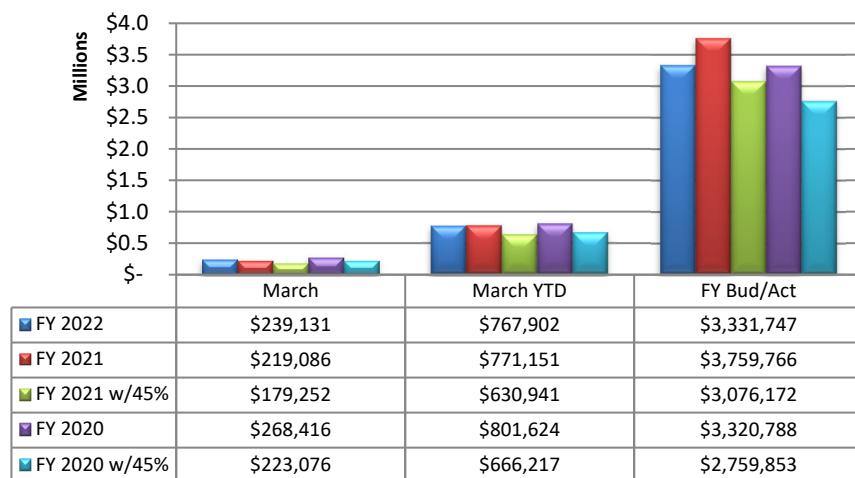


**Police Fund Revenue  
Budget vs YTD Actual**



Income tax collections in March were \$239.1 thousand and are up by \$20.0 thousand (9.15%) when compared to the same period in 2021 and are equal to 7.18% of budget. Year-to-date income tax revenues credited to the fund are \$767.9 thousand and represent 23.05% of budget. In comparison, collections through March 2021 were \$771.2 thousand, and reflected 20.51% of the 2021 full-year collections. In 2020, the rate was equal to 24.14% of full-year collections. 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 \$170.6 thousand. The increased level of total collections through March resulted in an increase of \$167.4 thousand. The net impact of these variances is the overall decrease in fund revenue of \$3.2 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$137.0 thousand (21.71%) more

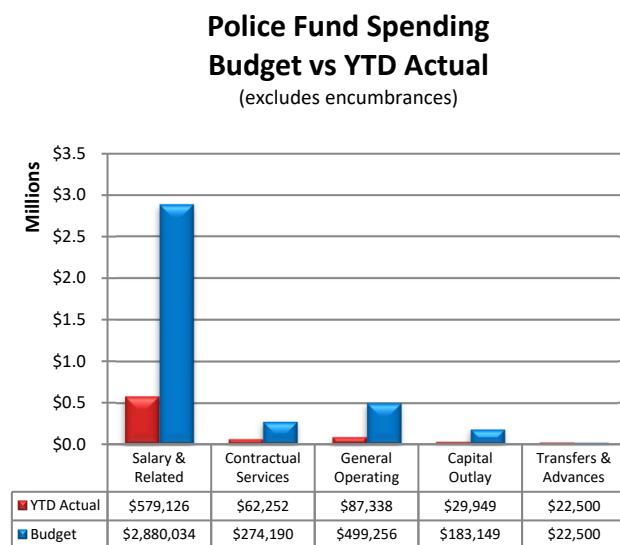
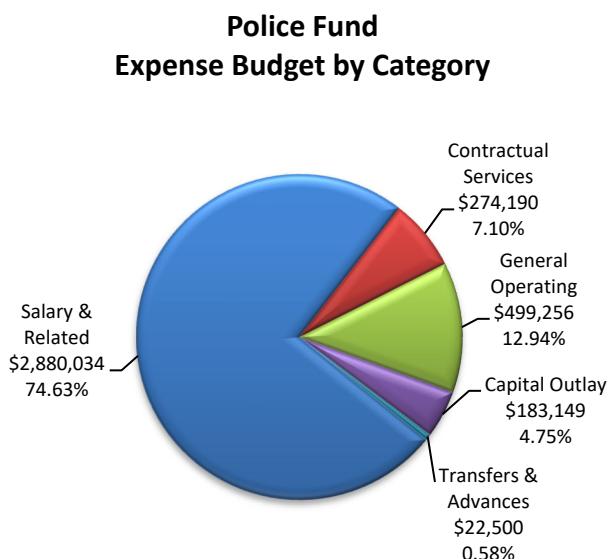
**Income Tax Collections - Police Fund**



in 2022 than 2021 had the allocation rate not been changed, and collections would have been \$101.7 thousand (15.26%) higher than the 2020 collections.

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 \$7.9 thousand (14.39% of budget) and is up by only \$0.3 thousand (3.44%) from the same three-month period in 2021.

**Expenditures** – The Police fund has a total appropriated expenditure budget for 2022 of approximately \$3.86 million. Total spending through March 31 is approximately \$781.2 thousand and is equal to 20.24% of budget. Excluding interfund transfers of \$22.5 thousand, total spending is equal to 19.77% of budget. Including encumbrances (e.g., purchase orders) of \$802.7 thousand in the total results in total spending equal to 40.70% of budget. Compared to the same three-month period in 2021 (and excluding transfers), the total is down by \$46.7 thousand (5.64%) and is primarily the result of reduced spending in the Salary & Related and Contractual Services budget categories.



Salaries, wages and other employee-related costs represent the largest expense category with a 2022 budget of \$2.88 million, or 74.63% of the fund's budget. Spending through March 31 was \$579.1 thousand, or 20.11% of budget and is \$140.9 thousand (4.89%) below budget. The variance is the result of there being a lower level of funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$27.9 thousand (4.60%) from the level in 2021 and is also the result of there being open positions in 2022 and reduced HRA contribution funding through March.

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 \$499.3 thousand, or 12.94% of the total fund expenditure budget. Year to-date spending in this category is \$87.3 thousand, or 17.49% of budget and is down by \$1.8 thousand (1.98%) from the same three-month period in 2021.

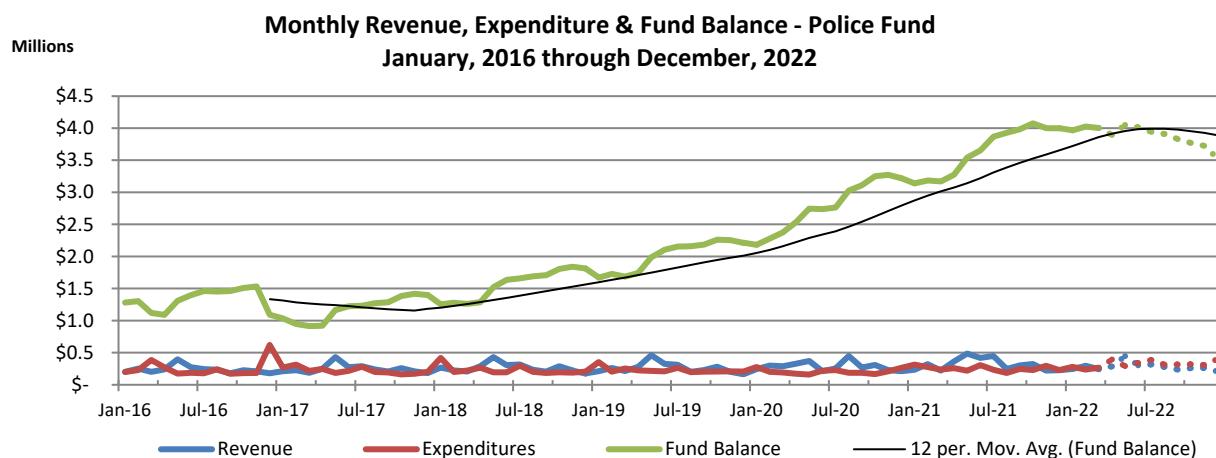
Contractual services is another major expense category in the Police fund. The 2022 budget in this category is \$274.2 thousand (7.10% of budget) and provides for non-employee personal services, such as legal, audit, facility management and other law enforcement-related services. Spending through March 31 is \$62.3 thousand (22.70% of budget). Including encumbrances (e.g., purchase orders) of \$92.5 thousand in the

total, 56.44% 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 (4.75% 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 \$29.9 thousand (16.35% of budget) and is down by \$4.1 thousand (12.07%) from the same three-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?).

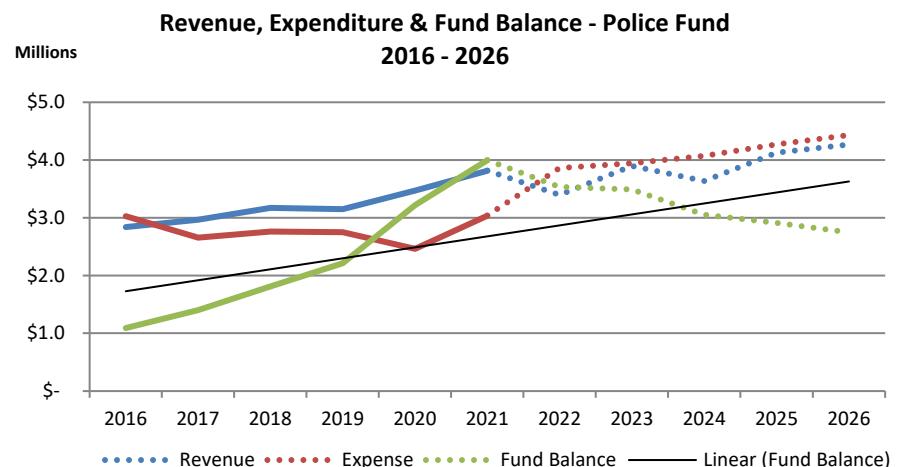


The chart above plots monthly revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide 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 top of following page). However, the fund ended 2021 at a balance of \$4.0 million or \$475.5 thousand better than projected. The 2022 carryover balance at this point reflects a reserve ratio of 91.59%.

The fund is projected to decline annually through 2026 when it has a year-end balance of \$2.75 million, where it will have a 61.94% 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**  
**MARCH 2022 YTD ANALYSIS - Police Fund (208)**

		<b>YTD 2022</b>	<b>2022 Budget</b>	<b>YTD Uncollected Balance</b>	<b>% Collected</b>	<b>YTD 2021</b>	<b>2021 Budget</b>	<b>YTD Uncollected Balance</b>	<b>% Collected</b>	<b>YTD 2022 H/(L) YTD 2021</b>	<b>% H/(L)</b>
<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	\$ 767,902	\$ 3,331,747	\$ 2,563,845	23.05%	\$ 771,151	\$ 3,205,678	\$ 2,434,527	24.06%	\$ (3,249)	-0.42%
	<b>Total Taxes</b>	<b>\$ 767,902</b>	<b>\$ 3,331,747</b>	<b>\$ 2,563,845</b>	<b>23.05%</b>	<b>\$ 771,151</b>	<b>\$ 3,205,678</b>	<b>\$ 2,434,527</b>	<b>24.06%</b>	<b>\$ (3,249)</b>	<b>-0.42%</b>
<b>Intergovernmental</b>	State-Shared Revenues	\$ -	\$ 5,100	\$ 5,100	0.00%	\$ 13	\$ 9,400	\$ 9,387	0.14%	\$ (13)	-100.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	\$ 7,601	-	(7,601)	100.00%	-	-	-	-	\$ 7,601	100.00%
	<b>Total Intergovernmental</b>	<b>\$ 7,601</b>	<b>\$ 5,100</b>	<b>\$ (2,501)</b>	<b>149.03%</b>	<b>\$ 13</b>	<b>\$ 9,400</b>	<b>\$ 9,387</b>	<b>0.14%</b>	<b>\$ 7,588</b>	<b>#####</b>
<b>Charges for Service</b>	General Government Fees	\$ 2,351	\$ 3,800	\$ 1,449	61.87%	\$ 151	\$ 3,100	\$ 2,949	4.87%	\$ 2,200	1456.06%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Charges for Service</b>	<b>\$ 2,351</b>	<b>\$ 3,800</b>	<b>\$ 1,449</b>	<b>61.87%</b>	<b>\$ 151</b>	<b>\$ 3,100</b>	<b>\$ 2,949</b>	<b>4.87%</b>	<b>\$ 2,200</b>	<b>1456.06%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	\$ 135	\$ 150	\$ 15	90.00%	-	500	500	0.00%	135	100.00%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 135</b>	<b>\$ 150</b>	<b>\$ 15</b>	<b>90.00%</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>0.00%</b>	<b>\$ 135</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	\$ 7,522	\$ 24,300	\$ 16,778	30.95%	\$ 7,225	\$ 35,625	\$ 28,400	20.28%	\$ 297	4.11%
	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%	400	60,500	60,100	0.66%	(35)	-8.65%
	<b>Total Other Sources</b>	<b>\$ 7,887</b>	<b>\$ 54,800</b>	<b>\$ 46,913</b>	<b>14.39%</b>	<b>\$ 7,625</b>	<b>\$ 96,125</b>	<b>\$ 88,500</b>	<b>7.93%</b>	<b>\$ 263</b>	<b>3.44%</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>\$ 785,876</b>	<b>\$ 3,395,597</b>	<b>\$ 2,609,721</b>	<b>23.14%</b>	<b>\$ 778,939</b>	<b>\$ 3,314,803</b>	<b>\$ 2,535,864</b>	<b>23.50%</b>	<b>\$ 6,937</b>	<b>0.89%</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>\$ 785,876</b>	<b>\$ 3,395,597</b>	<b>\$ 2,609,721</b>	<b>23.14%</b>	<b>\$ 778,939</b>	<b>\$ 3,314,803</b>	<b>\$ 2,535,864</b>	<b>23.50%</b>	<b>\$ 6,937</b>	<b>0.89%</b>

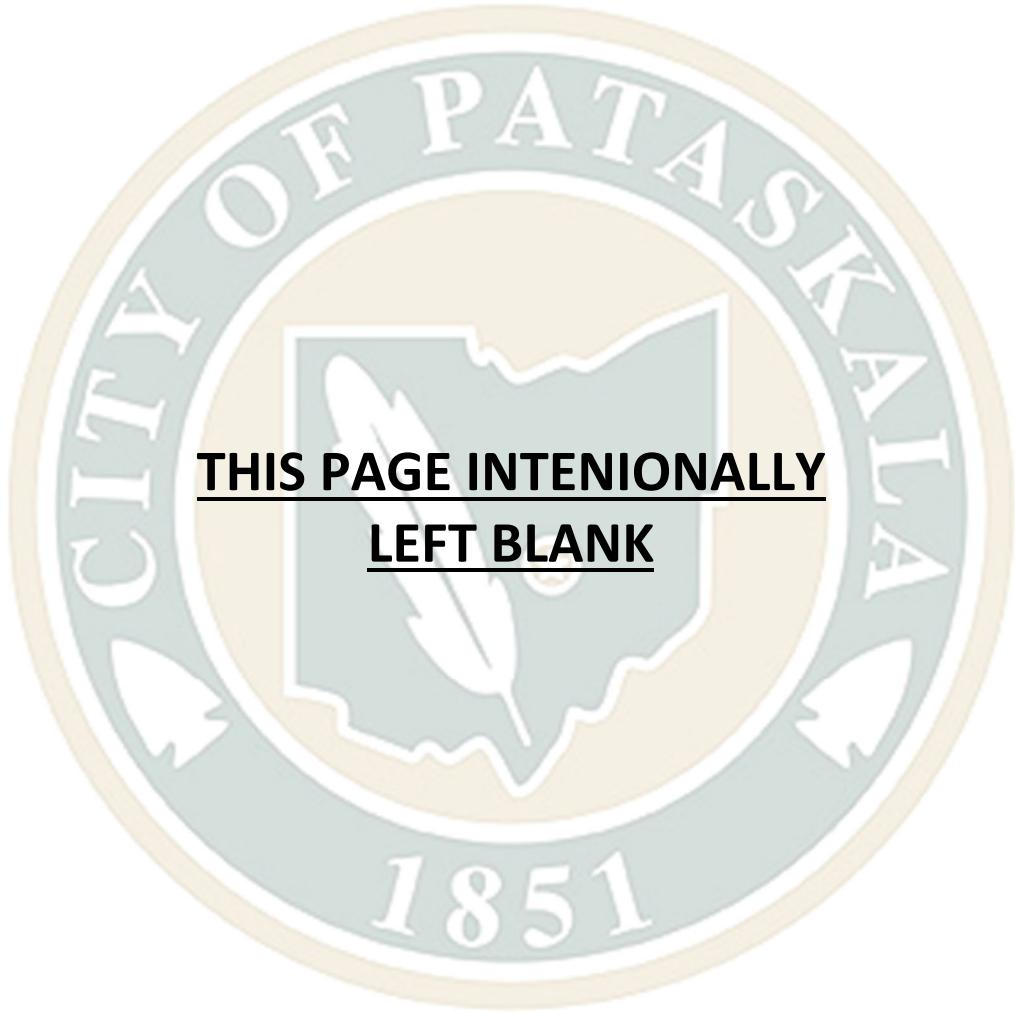
<b>EXPENDITURE &amp; ENCUMBRANCES</b>	<b>YTD 2022</b>	<b>2022 Budget</b>	<b>YTD Unspent Balance</b>	<b>% Unspent</b>	<b>Total Encumbered</b>	<b>Unenc &amp; Avail Balance</b>	<b>% Available</b>	<b>YTD 2021</b>	<b>YTD 2022 H/(L) YTD 2021</b>	<b>% H/(L)</b>	
Salary & Related	\$ 579,126	\$ 2,880,034	\$ 2,300,909	79.89%	\$ 416,625	\$ 1,884,284	65.43%	\$ 607,024	\$ (27,899)	-4.60%	
Contractual Services	62,252	274,190	211,938	77.30%	92,492	119,446	43.56%	75,158	\$ (12,906)	-17.17%	
General Operating	87,338	499,256	411,918	82.51%	141,547	270,371	54.15%	89,103	\$ (1,764)	-1.98%	
Capital Outlay	29,949	183,149	153,200	83.65%	152,053	1,147	0.63%	34,061	\$ (4,112)	-12.07%	
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>\$ 781,165</b>	<b>\$ 3,859,129</b>	<b>\$ 3,077,965</b>	<b>79.76%</b>	<b>\$ 802,717</b>	<b>\$ 2,275,248</b>	<b>58.96%</b>	<b>\$ 827,847</b>	<b>\$ (46,682)</b>	<b>-5.64%</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>\$ 758,665</b>	<b>\$ 3,836,629</b>	<b>\$ 3,077,965</b>	<b>80.23%</b>	<b>\$ 802,717</b>	<b>\$ 2,275,248</b>	<b>59.30%</b>	<b>\$ 805,347</b>	<b>\$ (46,682)</b>	<b>-5.80%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)		<b>\$ 4,002,743</b>	<b>\$ 3,534,499</b>		<b>\$ 3,200,027</b>			<b>\$ 3,171,021</b>	<b>\$ 831,722</b>	<b>26.23%</b>

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>208 - Police Fund</b>	\$ 785,875.99	\$ 3,395,597.00	\$ 2,609,721.01	\$ 3,395,597.00	\$ -
<b>Taxes</b>	\$ 767,901.84	\$ 3,331,747.00	\$ 2,563,845.16	\$ 3,331,747.00	\$ -
Income Taxes	\$ 767,901.84	\$ 3,331,747.00	\$ 2,563,845.16	\$ 3,331,747.00	\$ -
<b>Intergovernmental</b>	\$ 7,600.68	\$ 5,100.00	\$ (2,500.68)	\$ 5,100.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 7,600.68	\$ -	\$ (7,600.68)	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00	\$ -
<b>Charges for Service</b>	\$ 2,351.20	\$ 3,800.00	\$ 1,448.80	\$ 3,800.00	\$ -
General Government Fees	\$ 2,351.20	\$ 3,800.00	\$ 1,448.80	\$ 3,800.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fines &amp; Forfeitures</b>	\$ 135.00	\$ 150.00	\$ 15.00	\$ 150.00	\$ -
Other Fines & Forfeitures	\$ 135.00	\$ 150.00	\$ 15.00	\$ 150.00	\$ -
<b>Miscellaneous Revenue</b>	\$ 7,887.27	\$ 54,800.00	\$ 46,912.73	\$ 54,800.00	\$ -
Investment Income	\$ 7,521.88	\$ 24,300.00	\$ 16,778.12	\$ 24,300.00	\$ -
Other Miscellaneous Revenue	\$ 365.39	\$ 30,500.00	\$ 30,134.61	\$ 30,500.00	\$ -
<b>Transfers &amp; Advances</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	\$ 785,875.99	\$ 3,395,597.00	\$ 2,609,721.01	\$ 3,395,597.00	\$ -

CITY OF PATASKALA, OHIO  
 2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
 THROUGH MARCH 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>	\$ 781,164.55	\$ 802,716.51	\$ 3,859,129.24	\$ 2,275,248.18	\$ 3,792,577.00	\$ 66,552.24	\$ -
General Government	\$ 39,009.79	\$ 8,523.23	\$ 125,082.00	\$ 77,548.98	\$ 124,762.00	\$ 320.00	\$ -
Salary & Related	\$ -	\$ 12.09	\$ 18,772.00	\$ 18,759.91	\$ 28,772.00	\$ -	\$ (10,000.00)
Contractual Services	\$ 39,009.79	\$ 8,191.14	\$ 105,990.00	\$ 58,789.07	\$ 95,990.00	\$ -	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 320.00	\$ -	\$ -	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	\$ 9,927.00	\$ 38,015.83	\$ 62,942.83	\$ 15,000.00	\$ 60,000.00	\$ 2,942.83	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 9,927.00	\$ 38,015.83	\$ 62,942.83	\$ 15,000.00	\$ 60,000.00	\$ 2,942.83	\$ -
<b>Police</b>	\$ 646,041.12	\$ 704,798.98	\$ 3,253,728.84	\$ 1,902,888.74	\$ 3,199,457.00	\$ 54,271.84	\$ -
Salary & Related	\$ 560,818.86	\$ 407,323.28	\$ 2,760,794.39	\$ 1,792,652.25	\$ 2,748,557.00	\$ 12,237.39	\$ -
Contractual Services	\$ 5,340.27	\$ 20,682.89	\$ 34,431.16	\$ 8,408.00	\$ 28,500.00	\$ 5,931.16	\$ -
General Operating	\$ 49,933.19	\$ 124,739.94	\$ 275,354.49	\$ 100,681.36	\$ 247,500.00	\$ 27,854.49	\$ -
Capital Outlay	\$ 29,948.80	\$ 152,052.87	\$ 183,148.80	\$ 1,147.13	\$ 174,900.00	\$ 8,248.80	\$ -
<b>Finance</b>	\$ 50,365.99	\$ 18,034.41	\$ 305,426.36	\$ 237,025.96	\$ 303,858.00	\$ 1,568.36	\$ -
Salary & Related	\$ 18,306.69	\$ 9,289.45	\$ 100,467.82	\$ 72,871.68	\$ 100,155.00	\$ 312.82	\$ -
Contractual Services	\$ 1,659.84	\$ 7,722.58	\$ 18,707.34	\$ 9,324.92	\$ 17,517.00	\$ 1,190.34	\$ -
General Operating	\$ 30,399.46	\$ 1,022.38	\$ 186,251.20	\$ 154,829.36	\$ 186,186.00	\$ 65.20	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	\$ 13,320.65	\$ 33,344.06	\$ 89,449.21	\$ 42,784.50	\$ 82,000.00	\$ 7,449.21	\$ -
Contractual Services	\$ 6,315.04	\$ 17,879.46	\$ 52,119.00	\$ 27,924.50	\$ 50,000.00	\$ 2,119.00	\$ -
General Operating	\$ 7,005.61	\$ 15,464.60	\$ 37,330.21	\$ 14,860.00	\$ 32,000.00	\$ 5,330.21	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
<b>Grand Total</b>	\$ 781,164.55	\$ 802,716.51	\$ 3,859,129.24	\$ 2,275,248.18	\$ 3,792,577.00	\$ 66,552.24	\$ -

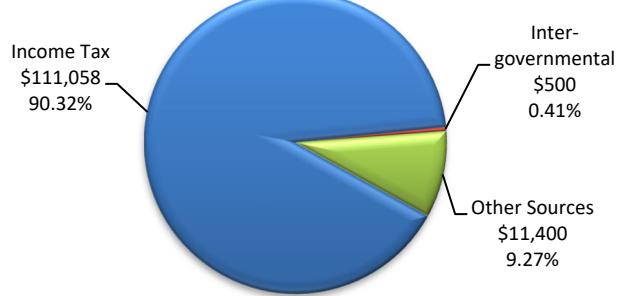


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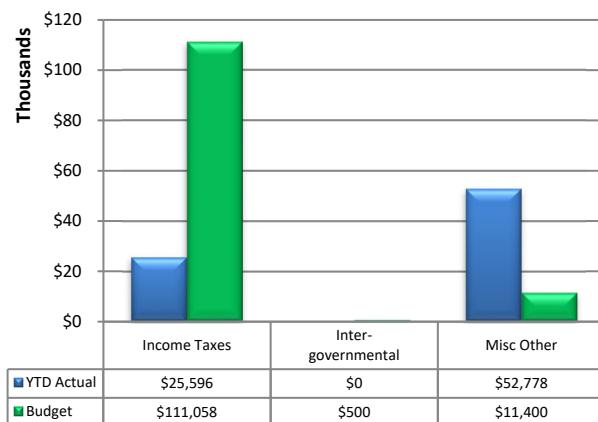
## Capital Improvements Fund (301)

**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 other sources. On a year-to-date basis, the Capital Improvements fund has been credited with total revenue of approximately \$78.4 thousand, which represents 63.74% of budget. The three-month total is higher than budget and is due to one-time other sources revenue receipts in February. 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.

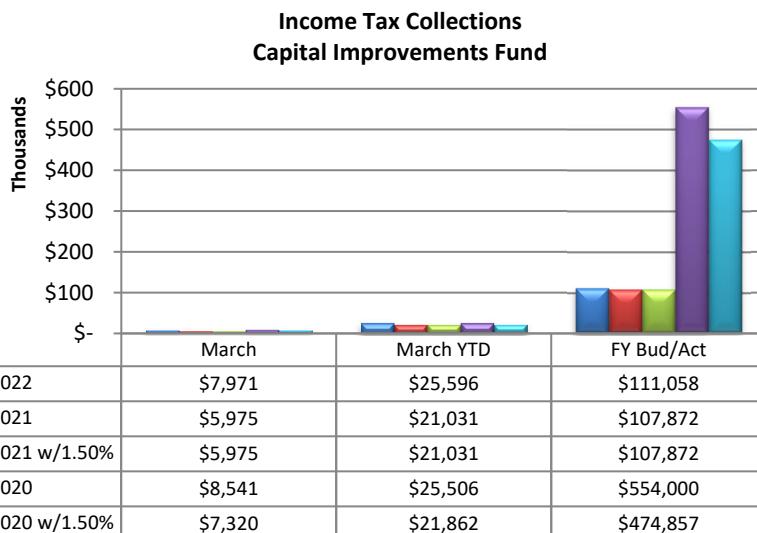
**Capital Improvements Fund  
Revenue Budget by Source**



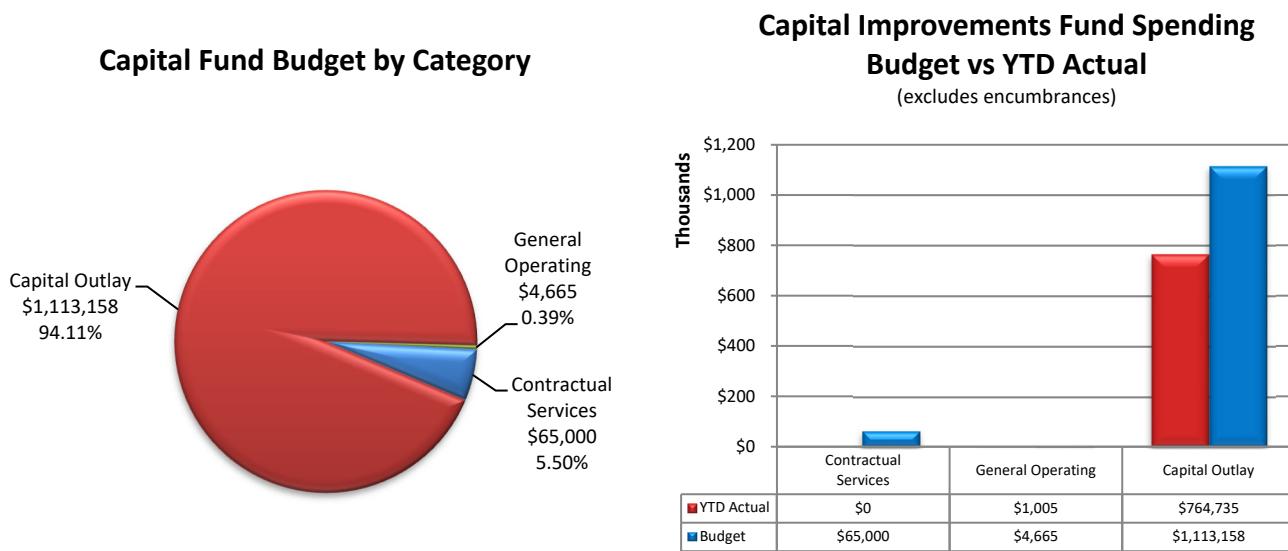
**Capital Improvements Fund Revenue  
Budget vs YTD Actual**



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 March were \$8.0 thousand and represent 7.18% of the 2022 budget. Collections are up by \$2.0 thousand (33.40%) when compared to the same period in 2021. Year to date income tax revenues credited to the fund are \$25.6 thousand and represent 23.05% of budget. In comparison, collections through March 2021 were \$21.0 thousand, and reflect 19.5% of the 2021 full-year collections. In 2020, the rate was equal to 4.06% of full-year collections. 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 through March resulted in an increase of \$4.6 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. Taking the different allocation rates into consideration, the fund would have received \$3.7 thousand (17.08%) 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 March 31 was \$765.7 thousand and is equal to 64.74% of the budget. Including encumbrances (e.g., purchase orders) of \$268.4 thousand in the total results in total spending equal to 87.43% of budget. Compared to the same three-month period in 2021 (and excluding transfers), the total is up by \$733.6 thousand and is due to increased spending in the Capital Outlay budget category.



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 March 31 was \$765.7 thousand and represents 68.70% 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	20,000	0
Summit Road/Broad Street intersection improvements	10,000	0	10,000
<b>GRAND TOTAL</b>	<b>\$1,113,158</b>	<b>\$988,158</b>	<b>\$125,000</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 March 31 was \$0, however, 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 March 31 was \$1.0 thousand and represents 21.53% 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	\$1,005	\$3,660
<b>GRAND TOTAL</b>	<b>\$4,665</b>	<b>\$1,005</b>	<b>\$3,660</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**  
**MARCH 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>											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ 21,031	\$ 87,388	\$ 66,357	0.00%	\$ 4,565	0.00%
	Income Taxes	\$ 25,596	\$ 111,058	\$ 85,462	23.05%	\$ 21,031	\$ 87,388	\$ 66,357	24.07%	\$ 4,565	21.70%
	<b>Total Taxes</b>	<b>\$ 25,596</b>	<b>\$ 111,058</b>	<b>\$ 85,462</b>	<b>23.05%</b>					<b>\$ 4,565</b>	<b>21.70%</b>
Intergovernmental	State-Shared Revenues	\$ -	\$ 500	\$ 500	0.00%	\$ 0	\$ 500	\$ 500	0.07%	\$ (0)	-100.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>0.00%</b>	<b>\$ 0</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>0.07%</b>	<b>\$ (0)</b>	<b>-100.00%</b>
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Charges for Service</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>
Fines & Forfeitures	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>
Special Assessments	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>
Other Sources	Investment Income	\$ 4,480	\$ 11,400	\$ 6,920	39.29%	\$ 3,290	\$ 14,250	\$ 10,960	23.09%	\$ 1,189	36.14%
	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	48,299	-	(48,299)	100.00%	-	-	-	0.00%	48,299	100.00%
	<b>Total Other Sources</b>	<b>\$ 52,778</b>	<b>\$ 11,400</b>	<b>\$ (41,378)</b>	<b>462.97%</b>	<b>\$ 3,290</b>	<b>\$ 14,250</b>	<b>\$ 10,960</b>	<b>23.09%</b>	<b>\$ 49,488</b>	<b>1503.97%</b>
Interfund Transfers	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>\$ 78,375</b>	<b>\$ 122,958</b>	<b>\$ 44,583</b>	<b>63.74%</b>	<b>\$ 24,322</b>	<b>\$ 102,138</b>	<b>\$ 77,816</b>	<b>23.81%</b>	<b>\$ 54,052</b>	<b>222.23%</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>\$ 78,375</b>	<b>\$ 122,958</b>	<b>\$ 44,583</b>	<b>63.74%</b>	<b>\$ 24,322</b>	<b>\$ 102,138</b>	<b>\$ 77,816</b>	<b>23.81%</b>	<b>\$ 54,052</b>	<b>222.23%</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	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	-	65,000	65,000	-100.00%	-	45,000	20,000	30.77%	-	-	0.00%
General Operating	1,005	4,665	3,660	78.47%	-	-	3,660	78.47%	1,243	(238)	-19.17%
Capital Outlay	764,735	1,113,158	348,424	31.30%	-	223,424	125,000	11.23%	30,867	733,867	2377.49%
Debt Service	-	-	-	0.00%	-	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	-	0.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	<b>\$ 765,739</b>	<b>\$ 1,182,823</b>	<b>\$ 417,084</b>	<b>35.26%</b>		<b>\$ 268,424</b>	<b>\$ 148,660</b>	<b>12.57%</b>	<b>\$ 32,110</b>	<b>\$ 733,629</b>	<b>2284.73%</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>\$ 765,739</b>	<b>\$ 1,182,823</b>	<b>\$ 417,084</b>	<b>35.26%</b>	<b>\$ 268,424</b>	<b>\$ 148,660</b>	<b>12.57%</b>	<b>\$ 32,110</b>	<b>\$ 733,629</b>	<b>2284.73%</b>
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,668,163	\$ 1,295,662			\$ 1,399,739			\$ 1,443,155	\$ 225,008	15.59%

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>301 - Capital Improvements</b>	\$ 78,374.65	\$ 122,958.00	\$ 44,583.35	\$ 122,958.00	\$ -
<b>Taxes</b>	\$ 25,596.22	\$ 111,058.00	\$ 85,461.78	\$ 111,058.00	\$ -
Income Taxes	\$ 25,596.22	\$ 111,058.00	\$ 85,461.78	\$ 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>	\$ 52,778.43	\$ 11,400.00	\$ (41,378.43)	\$ 11,400.00	\$ -
Investment Income	\$ 4,479.55	\$ 11,400.00	\$ 6,920.45	\$ 11,400.00	\$ -
Other Miscellaneous Revenue	\$ 48,298.88	\$ -	\$ (48,298.88)	\$ -	\$ -
<b>Transfers &amp; Advances</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 78,374.65</b>	<b>\$ 122,958.00</b>	<b>\$ 44,583.35</b>	<b>\$ 122,958.00</b>	<b>\$ -</b>

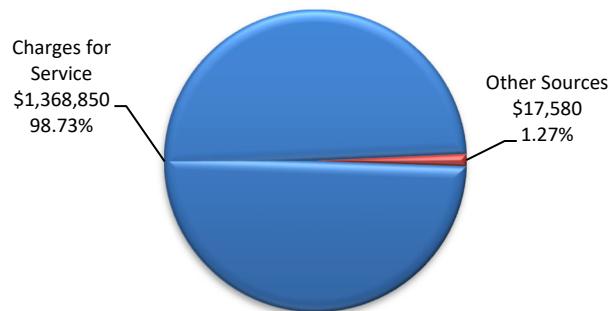
CITY OF PATASKALA, OHIO  
 2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
 THROUGH MARCH 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>301 - Capital Improvements</b>	\$ 765,739.14	\$ 268,423.89	\$ 1,182,823.47	\$ 148,660.44	\$ 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	\$ -
<b>Public Service</b>	<b>\$ 751,120.00</b>	<b>\$ 188,880.00</b>	<b>\$ 950,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 940,000.00</b>	<b>\$ -</b>
Capital Outlay	\$ 751,120.00	\$ 188,880.00	\$ 950,000.00	\$ 10,000.00	\$ 10,000.00	\$ 940,000.00	\$ -
<b>Finance</b>	<b>\$ 1,004.56</b>	<b>\$ -</b>	<b>\$ 4,665.00</b>	<b>\$ 3,660.44</b>	<b>\$ 4,665.00</b>	<b>\$ -</b>	<b>\$ -</b>
General Operating	\$ 1,004.56	\$ -	\$ 4,665.00	\$ 3,660.44	\$ 4,665.00	\$ -	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 13,614.58</b>	<b>\$ 34,543.89</b>	<b>\$ 183,158.47</b>	<b>\$ 135,000.00</b>	<b>\$ 155,000.00</b>	<b>\$ 28,158.47</b>	<b>\$ -</b>
Contractual Services	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 13,614.58	\$ 34,543.89	\$ 163,158.47	\$ 115,000.00	\$ 135,000.00	\$ 28,158.47	\$ -
<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>\$ 765,739.14</b>	<b>\$ 268,423.89</b>	<b>\$ 1,182,823.47</b>	<b>\$ 148,660.44</b>	<b>\$ 169,665.00</b>	<b>\$ 1,013,158.47</b>	<b>\$ -</b>

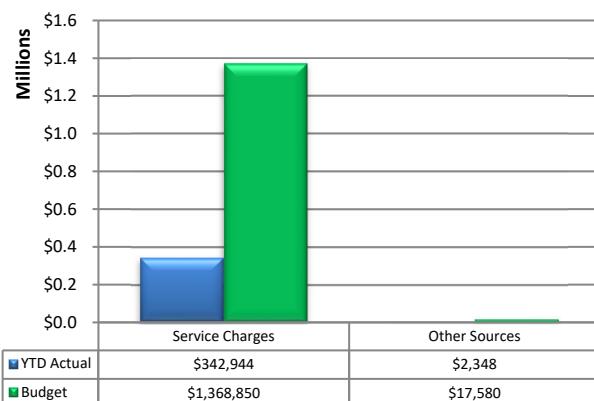
## Water Operations Fund (601)

**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 \$345.3 thousand, which represents 24.91% of budget. The total revenue amount is down by \$3.7 thousand (1.06%) when compared to the same three-month period in 2021.

**Water Fund Revenue  
Budget by Source**

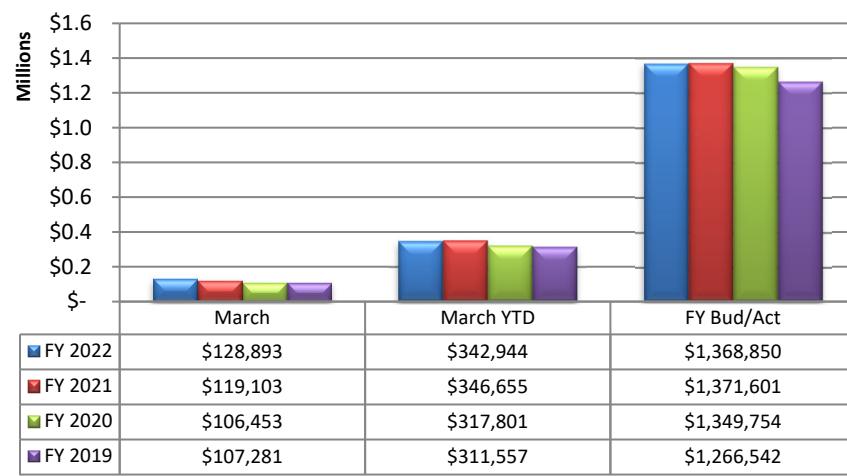


**Water Fund Revenue  
Budget vs YTD Actual**



Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Year-to-date revenues credited to the fund are \$342.9 thousand, or 25.05% of budget.

**Usage Fee Collections - Water Fund**



In comparison, collections for the same three-month period in 2021 were \$346.7 thousand and were about 25.27% of full-year collections. The rate in 2020 was 23.55%. The 2022 collections amount to date represents a decrease of \$3.7 thousand (1.07%) in 2022 over collections in 2021.

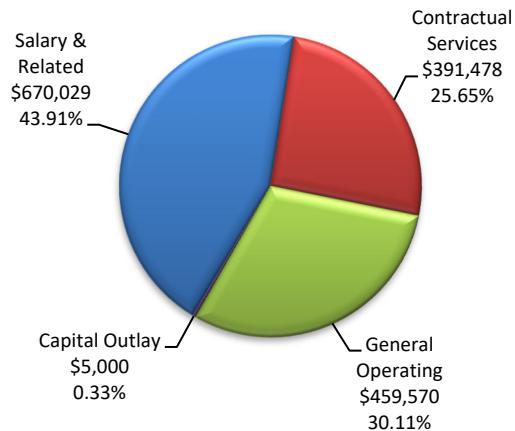
The other category, Other Sources has a 2022 budget of \$17.6 thousand. These revenues vary widely in nature

and are relatively insignificant to the total. To date, the city has received \$2.3 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

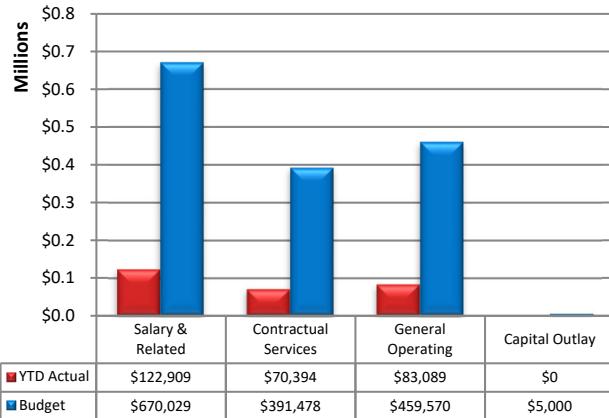
**Expenditures** – The Water Operations fund has a total appropriated expenditure budget for 2022 of approximately \$1.53 million. Total spending through March 31 was approximately \$276.4 thousand, or 18.11% of budget. Including encumbrances (e.g., purchase orders) of \$595.3 thousand in the total results in total committed spending equal to 57.12% of budget. Compared to the same three-month period in 2021

(and excluding transfers), the total is down by \$7.4 thousand (2.59%) and is due primarily to decreased spending in the Salary & Related budget category.

### Water Fund Expense Budget by Category



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



Salaries, wages and other employee-related costs represent the largest expense category with a 2022 budget of \$670.0 thousand, or 43.91% of the fund's budget. Spending through March 31 was \$122.9 thousand and is equal to 18.34% of budget. The positive budget variance (\$44.6 thousand below budget) is the result of there being reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$18.7 thousand (13.19%) from the level in 2021 and is the result of the open position and HRA funding.

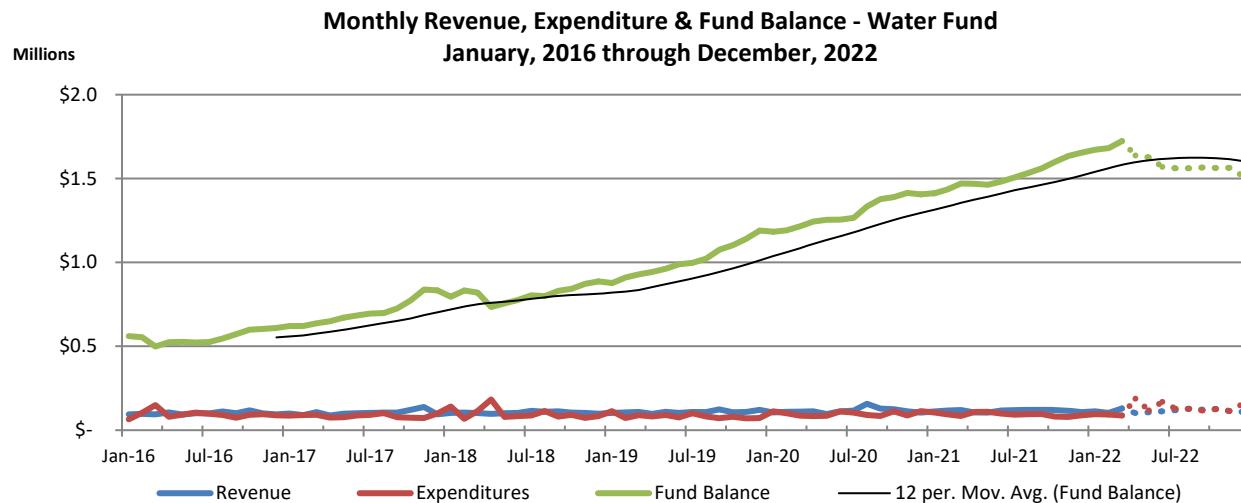
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of \$459.6 thousand, or 30.11% of the fund budget. Spending through March 31 was \$83.1 thousand, or 18.08% of budget. Including encumbrances of \$302.4 thousand in the calculation results in a total spending commitment of \$385.6 thousand, or 83.91% 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 up by \$3.2 thousand (4.02%) when compared to the same three-month period in 2021 and is due to increased utility usage (up \$2.9 thousand) and increased purchase/maintenance of equipment (up \$4.7 thousand), partially offset by reduced spending on supplies/materials (down \$5.9 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?).

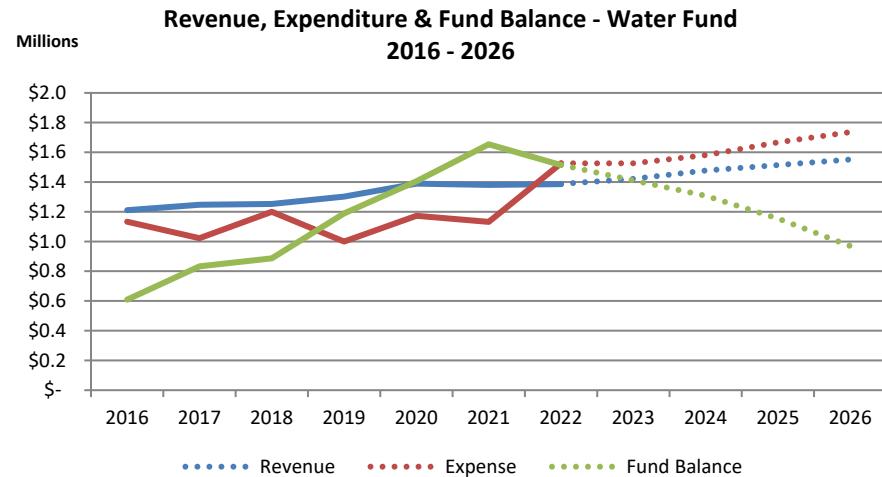
The chart below plots revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed 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. 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. In contrast, the FY 2022 budget projects a year-end fund balance of \$1.51 million, which would equate to a reserve ratio equal to 99.25% of expenditures.

As you can see from the chart above, the balance in the Water Utility fund has been fluctuating between \$499 thousand and \$1.72 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 \$969.9 thousand at the end of FY 2026 (see chart above) which would equal a reserve ratio of 55.85%. This chart has been updated with the approved 2022 budget data through 2026.



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

		<b>YTD 2022</b>	<b>2022 Budget</b>	<b>YTD Uncollected Balance</b>	<b>% Collected</b>	<b>YTD 2021</b>	<b>2021 Budget</b>	<b>YTD Uncollected Balance</b>	<b>% Collected</b>	<b>YTD 2022 H/(L) YTD 2021</b>	<b>% H/(L)</b>
<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	342,944	1,368,850	1,025,906	25.05%	346,655	1,316,587	969,932	26.33%	(3,710)	-1.07%
	Other Service Charges	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Charges for Service</b>	<b>\$ 342,944</b>	<b>\$ 1,368,850</b>	<b>\$ 1,025,906</b>	<b>25.05%</b>	<b>\$ 346,655</b>	<b>\$ 1,316,587</b>	<b>\$ 969,932</b>	<b>26.33%</b>	<b>\$ (3,710)</b>	<b>-1.07%</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	\$ 2,267	\$ 7,580	\$ 5,313	29.91%	\$ 2,131	\$ 10,910	\$ 8,779	19.53%	\$ 137	6.43%
	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%	223	10,000	9,778	2.23%	(142)	-63.65%
	<b>Total Other Sources</b>	<b>\$ 2,348</b>	<b>\$ 17,580</b>	<b>\$ 15,232</b>	<b>13.36%</b>	<b>\$ 2,353</b>	<b>\$ 20,910</b>	<b>\$ 18,557</b>	<b>11.25%</b>	<b>\$ (5)</b>	<b>-0.20%</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>\$ 345,293</b>	<b>\$ 1,386,430</b>	<b>\$ 1,041,137</b>	<b>24.91%</b>	<b>\$ 349,008</b>	<b>\$ 1,337,497</b>	<b>\$ 988,489</b>	<b>26.09%</b>	<b>\$ (3,715)</b>	<b>-1.06%</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>\$ 345,293</b>	<b>\$ 1,386,430</b>	<b>\$ 1,041,137</b>	<b>24.91%</b>	<b>\$ 349,008</b>	<b>\$ 1,337,497</b>	<b>\$ 988,489</b>	<b>26.09%</b>	<b>\$ (3,715)</b>	<b>-1.06%</b>

<b>EXPENDITURE &amp; ENCUMBRANCES</b>	<b>YTD 2022</b>	<b>2022 Budget</b>	<b>YTD Unspent Balance</b>	<b>% Unspent</b>	<b>Total Encumbered</b>	<b>Unenc &amp; Avail Balance</b>	<b>% Available</b>	<b>YTD 2021</b>	<b>YTD 2022 H/(L) YTD 2021</b>	<b>% H/(L)</b>	
Salary & Related	\$ 122,909	\$ 670,029	\$ 547,120	81.66%	\$ 109,498	\$ 437,622	65.31%	\$ 141,584	\$ (18,676)	-13.19%	
Contractual Services	70,394	391,478	321,084	82.02%	183,240	137,844	35.21%	62,287	8,108	13.02%	
General Operating	83,089	459,570	376,481	81.92%	302,527	73,954	16.09%	79,879	3,210	4.02%	
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>\$ 276,392</b>	<b>\$ 1,526,077</b>	<b>\$ 1,249,685</b>	<b>81.89%</b>	<b>\$ 595,265</b>	<b>\$ 654,420</b>	<b>42.88%</b>	<b>\$ 283,750</b>	<b>\$ (7,358)</b>	<b>-2.59%</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>0.00%</b>	
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 276,392</b>	<b>\$ 1,526,077</b>	<b>\$ 1,249,685</b>	<b>81.89%</b>	<b>\$ 595,265</b>	<b>\$ 654,420</b>	<b>42.88%</b>	<b>\$ 283,750</b>	<b>\$ (7,358)</b>	<b>-2.59%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)		<b>\$ 1,723,181</b>	<b>\$ 1,514,633</b>		<b>\$ 1,127,915</b>			<b>\$ 1,470,682</b>	<b>\$ 252,499</b>	<b>17.17%</b>
				<b>99.25%</b>							

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

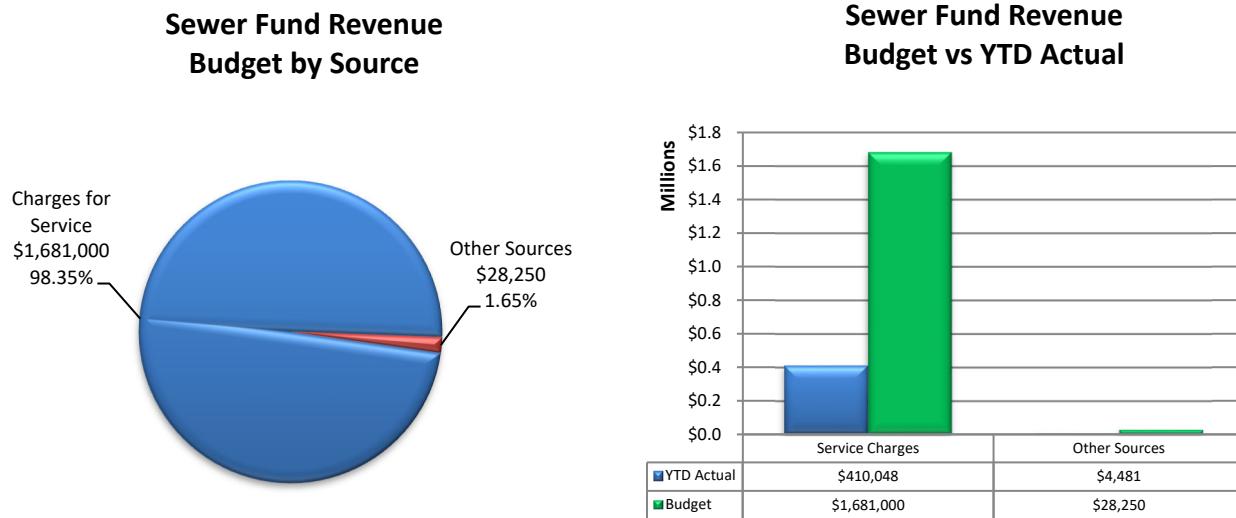
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>601 - Water Operations</b>	\$ 345,292.70	\$ 1,386,430.00	\$ 1,041,137.30	\$ 1,386,430.00	\$ -
<b>Charges for Service</b>	\$ 342,944.36	\$ 1,368,850.00	\$ 1,025,905.64	\$ 1,368,850.00	\$ -
Utility	\$ 342,944.36	\$ 1,368,850.00	\$ 1,025,905.64	\$ 1,368,850.00	\$ -
<b>Miscellaneous Revenue</b>	\$ 2,348.34	\$ 17,580.00	\$ 15,231.66	\$ 17,580.00	\$ -
Investment Income	\$ 2,267.47	\$ 7,580.00	\$ 5,312.53	\$ 7,580.00	\$ -
Other Miscellaneous Revenue	\$ 80.87	\$ 10,000.00	\$ 9,919.13	\$ 10,000.00	\$ -
<b>Transfers &amp; Advances</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 345,292.70</b>	<b>\$ 1,386,430.00</b>	<b>\$ 1,041,137.30</b>	<b>\$ 1,386,430.00</b>	<b>\$ -</b>

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

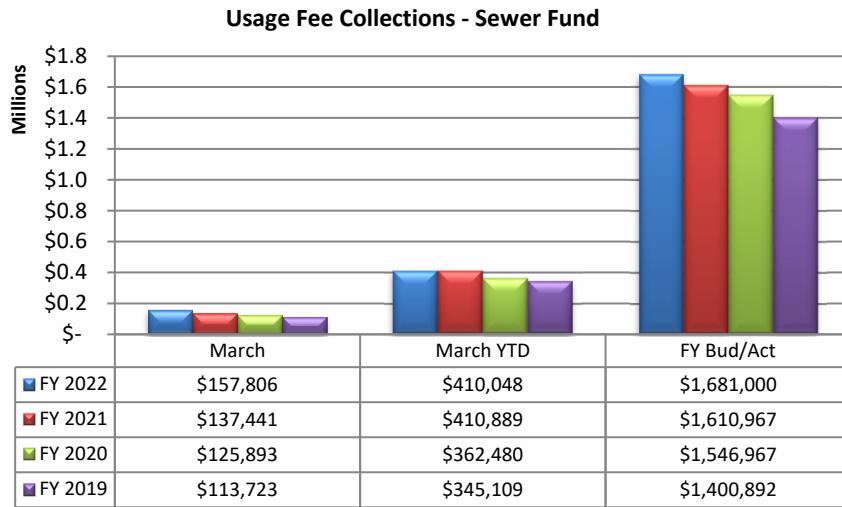
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>601 - Water Operations</b>	\$ 276,392.32	\$ 595,265.28	\$ 1,526,077.11	\$ 654,419.51	\$ 1,468,487.00	\$ 57,590.11	\$ -
General Government	\$ 41,610.57	\$ 52,573.82	\$ 225,201.38	\$ 131,016.99	\$ 217,695.00	\$ 7,506.38	\$ -
Salary & Related	\$ 17,227.43	\$ 17,626.93	\$ 95,115.13	\$ 60,260.77	\$ 105,080.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 24,383.14	\$ 34,626.89	\$ 127,266.25	\$ 68,256.22	\$ 110,115.00	\$ 7,151.25	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 2,820.00	\$ 2,500.00	\$ 2,500.00	\$ 320.00	\$ -
<b>Court &amp; Legal</b>	\$ 7,500.00	\$ 30,000.00	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 7,500.00	\$ 30,000.00	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
<b>Finance</b>	\$ 16,466.34	\$ 14,354.49	\$ 91,711.76	\$ 60,890.93	\$ 90,206.00	\$ 1,505.76	\$ -
Salary & Related	\$ 14,656.62	\$ 6,533.50	\$ 67,724.23	\$ 46,534.11	\$ 67,474.00	\$ 250.23	\$ -
Contractual Services	\$ 1,249.60	\$ 6,798.61	\$ 20,982.34	\$ 12,934.13	\$ 19,792.00	\$ 1,190.34	\$ -
General Operating	\$ 560.12	\$ 1,022.38	\$ 3,005.19	\$ 1,422.69	\$ 2,940.00	\$ 65.19	\$ -
<b>Water Utility</b>	\$ 210,815.41	\$ 498,336.97	\$ 1,159,163.97	\$ 450,011.59	\$ 1,113,086.00	\$ 46,077.97	\$ -
Salary & Related	\$ 91,024.53	\$ 85,337.34	\$ 507,189.15	\$ 330,827.28	\$ 504,869.00	\$ 2,320.15	\$ -
Contractual Services	\$ 37,261.60	\$ 111,814.76	\$ 193,229.67	\$ 44,153.31	\$ 169,650.00	\$ 23,579.67	\$ -
General Operating	\$ 82,529.28	\$ 301,184.87	\$ 453,745.15	\$ 70,031.00	\$ 433,567.00	\$ 20,178.15	\$ -
Capital Outlay	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
<b>Transfers &amp; Advances</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 276,392.32</b>	<b>\$ 595,265.28</b>	<b>\$ 1,526,077.11</b>	<b>\$ 654,419.51</b>	<b>\$ 1,468,487.00</b>	<b>\$ 57,590.11</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 \$414.5 thousand, which represents 24.25% of budget. The total is down by \$1.3 thousand (0.30%) from the same three-month period in 2021.



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



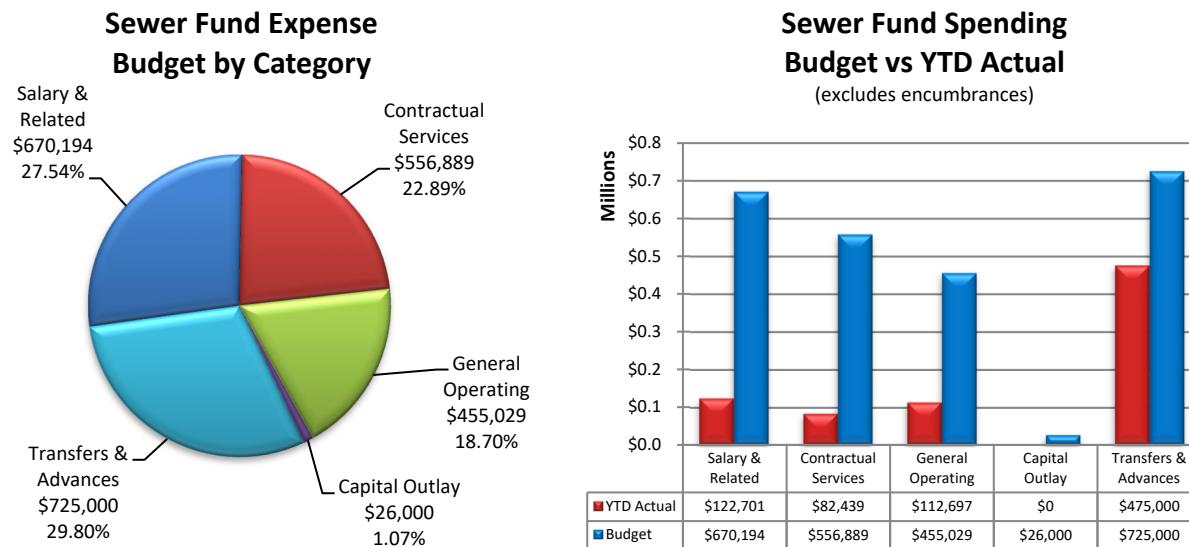
approximately \$410.0 thousand, or 24.39% of budget. In comparison, collections for the same three-month period in 2021 were \$410.9 thousand, a decrease of \$0.8 thousand (0.20%) in 2022 over 2021 collections.

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 \$4.5 thousand, which is \$0.4 thousand (8.42%) lower 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 \$2.43 million. Total spending through March 31 was approximately \$792.8 thousand, or 32.59% 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 18.61% of

budget. Including encumbrances (e.g., purchase orders) of \$530.9 thousand in the total results in total committed spending equal to 49.69% of budget. Compared to the same three-month period in 2021 (and excluding transfers), the total is up by \$64.3 thousand (25.34%) and is due primarily to increased spending in the Contractual Services and General Operating budget categories; 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 \$670.2 thousand, or 27.54% of the total fund budget. Spending through March 31 was \$122.7 thousand, or 18.31% of budget. The positive budget variance (\$44.9 thousand below budget) is primarily the result of the there being reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$14.5 thousand (10.59%) from the level in 2021 and is the result of the open position and HRA funding.

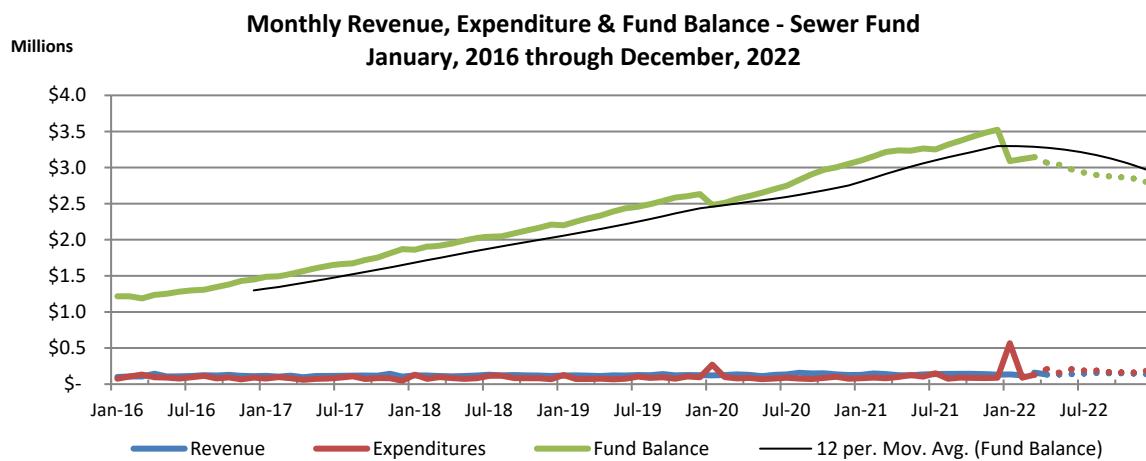
Contractual services is the next major expense category in the Sewer fund. The 2022 budget in this category is \$556.9 thousand (22.89% of budget) and provides for non-employee personal services. Spending through March 31 is \$82.4 thousand (14.80% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 62.49% 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 \$455.0 thousand, or 18.70% of the fund budget. Spending through March 31 was \$112.7 thousand, or 24.77% of budget. Including encumbrances (e.g., purchase orders) of \$153.6 thousand in the total results in a spending ratio of 58.52% 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 three-month period in 2021, spending in this category is up by \$67.1 thousand, or 147.02%.

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?).

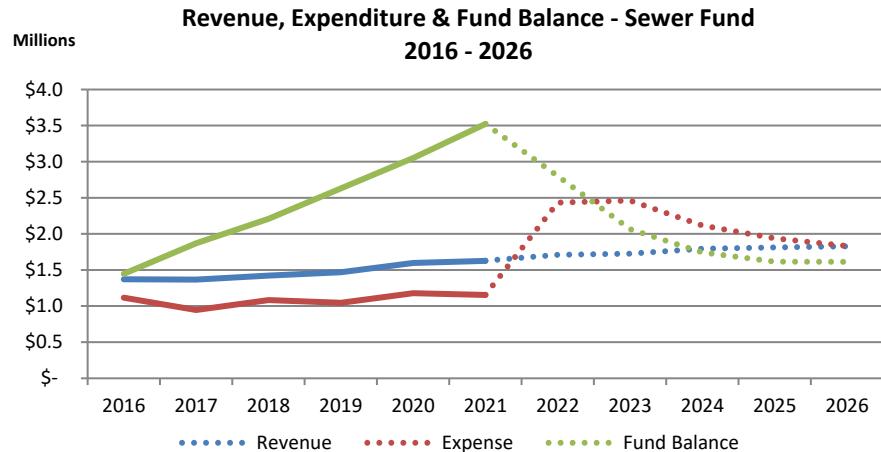


The chart above plots revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed 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 \$2.80 million, which equates to a reserve ratio equal to 115.09% 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 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 \$1.61 million, or a ratio of 88.08%. This chart has been updated with the approved 2022 budget data through 2026.

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

		<b>YTD 2022</b>	<b>2022 Budget</b>	<b>YTD Uncollected Balance</b>	<b>% Collected</b>	<b>YTD 2021</b>	<b>2021 Budget</b>	<b>YTD Uncollected Balance</b>	<b>% Collected</b>	<b>YTD 2022 H/(L) YTD 2021</b>	<b>% H/(L)</b>
<b>Beginning Fund Balance</b>		<b>\$ 3,524,165</b>	<b>\$ 3,524,165</b>			<b>\$ 3,052,280</b>	<b>\$ 3,052,280</b>				
<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	410,048	1,681,000	1,270,952	24.39%	410,889	1,424,014	1,013,125	28.85%	(841)	-0.20%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Charges for Service</b>	<b>\$ 410,048</b>	<b>\$ 1,681,000</b>	<b>\$ 1,270,952</b>	<b>24.39%</b>	<b>\$ 410,889</b>	<b>\$ 1,424,014</b>	<b>\$ 1,013,125</b>	<b>28.85%</b>	<b>\$ (841)</b>	<b>-0.20%</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	\$ 4,401	\$ 15,750	\$ 11,349	27.94%	\$ 4,671	\$ 29,250	\$ 24,579	15.97%	\$ (271)	-5.79%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	81	12,500	12,419	0.65%	223	12,500	12,278	1.78%	(142)	-63.65%
	<b>Total Other Sources</b>	<b>\$ 4,481</b>	<b>\$ 28,250</b>	<b>\$ 23,769</b>	<b>15.86%</b>	<b>\$ 4,894</b>	<b>\$ 41,750</b>	<b>\$ 36,856</b>	<b>11.72%</b>	<b>\$ (412)</b>	<b>-8.42%</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>\$ 414,530</b>	<b>\$ 1,709,250</b>	<b>\$ 1,294,720</b>	<b>24.25%</b>	<b>\$ 415,783</b>	<b>\$ 1,465,764</b>	<b>\$ 1,049,981</b>	<b>28.37%</b>	<b>\$ (1,253)</b>	<b>-0.30%</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>\$ 414,530</b>	<b>\$ 1,709,250</b>	<b>\$ 1,294,720</b>	<b>24.25%</b>	<b>\$ 415,783</b>	<b>\$ 1,465,764</b>	<b>\$ 1,049,981</b>	<b>28.37%</b>	<b>\$ (1,253)</b>	<b>-0.30%</b>

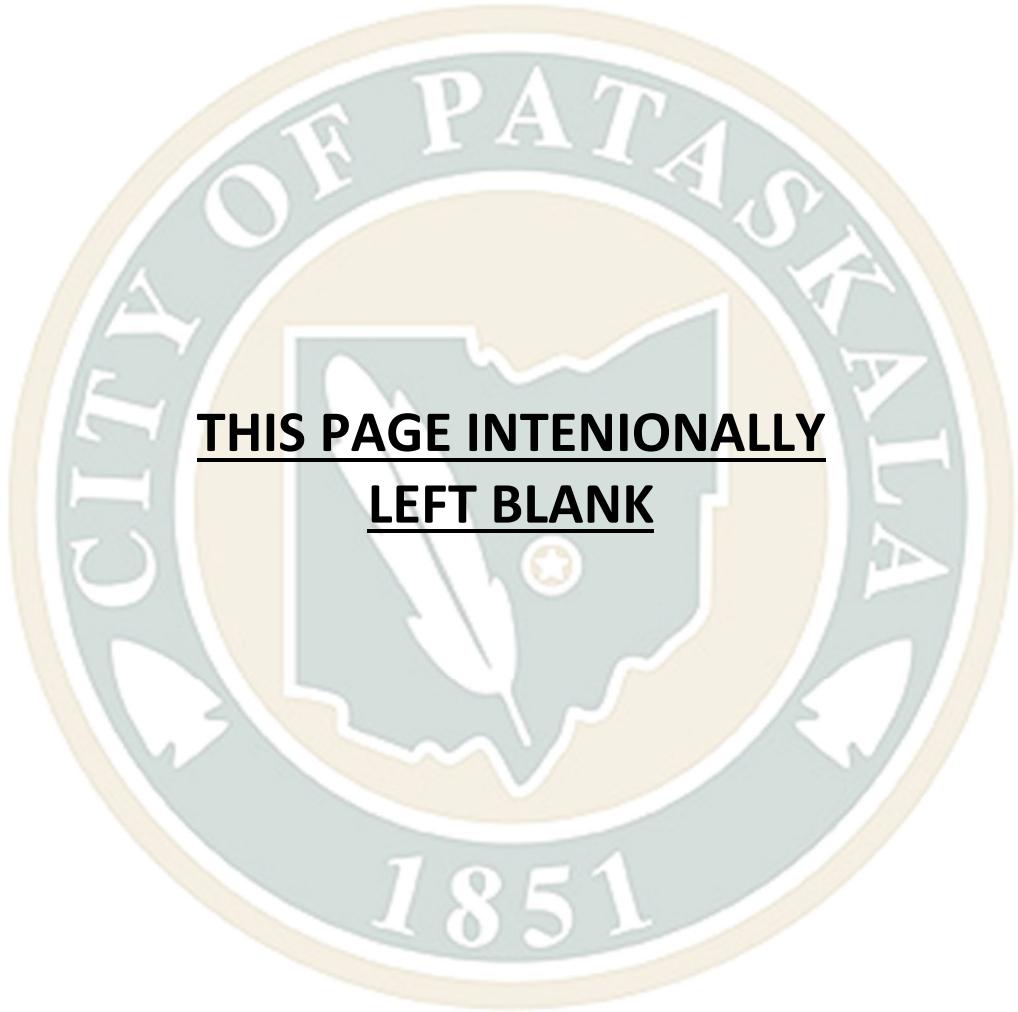
		<b>YTD 2022</b>	<b>2022 Budget</b>	<b>YTD Unspent Balance</b>	<b>% Unspent</b>	<b>Total Encumbered</b>	<b>Unenc &amp; Avail Balance</b>	<b>% Available</b>	<b>YTD 2021</b>	<b>YTD 2022 H/(L) YTD 2021</b>	<b>% H/(L)</b>
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
<b>Salary &amp; Related</b>		\$ 122,701	\$ 670,194	\$ 547,492	81.69%	\$ 111,699	\$ 435,793	65.02%	\$ 137,234	\$ (14,532)	-10.59%
<b>Contractual Services</b>		82,439	556,889	474,449	85.20%	265,556	208,894	37.51%	70,727	11,712	16.56%
<b>General Operating</b>		112,697	455,029	342,332	75.23%	153,595	188,737	41.48%	45,623	67,075	147.02%
<b>Capital Outlay</b>		-	26,000	26,000	-100.00%	-	26,000	100.00%	-	-	0.00%
<b>Debt Service</b>		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Transfers &amp; Advances</b>		475,000	725,000	250,000	34.48%	-	250,000	34.48%	-	475,000	100.00%
	<b>Grand Total Expenditures</b>	<b>\$ 792,838</b>	<b>\$ 2,433,111</b>	<b>\$ 1,640,273</b>	<b>67.41%</b>	<b>\$ 530,850</b>	<b>\$ 1,109,423</b>	<b>45.60%</b>	<b>\$ 253,584</b>	<b>\$ 539,254</b>	<b>212.65%</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>\$ 317,838</b>	<b>\$ 1,708,111</b>	<b>\$ 1,390,273</b>	<b>81.39%</b>	<b>\$ 530,850</b>	<b>\$ 859,423</b>	<b>50.31%</b>	<b>\$ 253,584</b>	<b>\$ 64,254</b>	<b>25.34%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	<b>\$ 3,145,857</b>	<b>\$ 2,800,304</b>			<b>\$ 2,615,007</b>			<b>\$ 3,214,480</b>	<b>\$ (68,623)</b>	<b>-2.13%</b>
				<b>115.09%</b>							

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>651 - Sewer Operations</b>	\$ 414,529.86	\$ 1,709,250.00	\$ 1,294,720.14	\$ 1,709,250.00	\$ -
<b>Charges for Service</b>	\$ 410,048.41	\$ 1,681,000.00	\$ 1,270,951.59	\$ 1,681,000.00	\$ -
Utility	\$ 410,048.41	\$ 1,681,000.00	\$ 1,270,951.59	\$ 1,681,000.00	\$ -
<b>Miscellaneous Revenue</b>	\$ 4,481.45	\$ 28,250.00	\$ 23,768.55	\$ 28,250.00	\$ -
Investment Income	\$ 4,400.58	\$ 15,750.00	\$ 11,349.42	\$ 15,750.00	\$ -
Other Miscellaneous Revenue	\$ 80.87	\$ 12,500.00	\$ 12,419.13	\$ 12,500.00	\$ -
<b>Transfers &amp; Advances</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 414,529.86</b>	<b>\$ 1,709,250.00</b>	<b>\$ 1,294,720.14</b>	<b>\$ 1,709,250.00</b>	<b>\$ -</b>

CITY OF PATASKALA, OHIO  
 2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
 THROUGH MARCH 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>	\$ 792,838.03	\$ 530,850.20	\$ 2,433,111.49	\$ 1,109,423.26	\$ 2,326,506.00	\$ 106,605.49	\$ -
General Government	\$ 36,314.30	\$ 52,143.82	\$ 228,681.38	\$ 140,223.26	\$ 222,695.00	\$ 5,986.38	\$ -
Salary & Related	\$ 17,227.28	\$ 17,626.93	\$ 95,115.13	\$ 60,260.92	\$ 105,080.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 19,087.02	\$ 34,196.89	\$ 120,746.25	\$ 67,462.34	\$ 105,115.00	\$ 5,631.25	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 12,820.00	\$ 12,500.00	\$ 12,500.00	\$ 320.00	\$ -
<b>Court &amp; Legal</b>	\$ 7,500.00	\$ 30,000.00	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 7,500.00	\$ 30,000.00	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
<b>Finance</b>	\$ 16,372.41	\$ 14,761.64	\$ 93,635.78	\$ 62,501.73	\$ 92,130.00	\$ 1,505.78	\$ -
Salary & Related	\$ 14,656.44	\$ 6,533.50	\$ 67,724.23	\$ 46,534.29	\$ 67,474.00	\$ 250.23	\$ -
Contractual Services	\$ 1,453.16	\$ 7,205.75	\$ 22,906.35	\$ 14,247.44	\$ 21,716.00	\$ 1,190.35	\$ -
General Operating	\$ 262.81	\$ 1,022.39	\$ 3,005.20	\$ 1,720.00	\$ 2,940.00	\$ 65.20	\$ -
<b>Sewer Utility</b>	\$ 257,651.32	\$ 433,944.74	\$ 1,335,794.33	\$ 644,198.27	\$ 1,239,181.00	\$ 96,613.33	\$ -
Salary & Related	\$ 90,817.55	\$ 87,538.95	\$ 507,354.15	\$ 328,997.65	\$ 504,869.00	\$ 2,485.15	\$ -
Contractual Services	\$ 54,399.26	\$ 194,152.95	\$ 363,236.26	\$ 114,684.05	\$ 328,150.00	\$ 35,086.26	\$ -
General Operating	\$ 112,434.51	\$ 152,252.84	\$ 439,203.92	\$ 174,516.57	\$ 380,162.00	\$ 59,041.92	\$ -
Capital Outlay	\$ -	\$ -	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ -	\$ -
<b>Transfers &amp; Advances</b>	\$ 475,000.00	\$ -	\$ 725,000.00	\$ 250,000.00	\$ 725,000.00	\$ -	\$ -
Transfers & Advances	\$ 475,000.00	\$ -	\$ 725,000.00	\$ 250,000.00	\$ 725,000.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 792,838.03</b>	<b>\$ 530,850.20</b>	<b>\$ 2,433,111.49</b>	<b>\$ 1,109,423.26</b>	<b>\$ 2,326,506.00</b>	<b>\$ 106,605.49</b>	<b>\$ -</b>



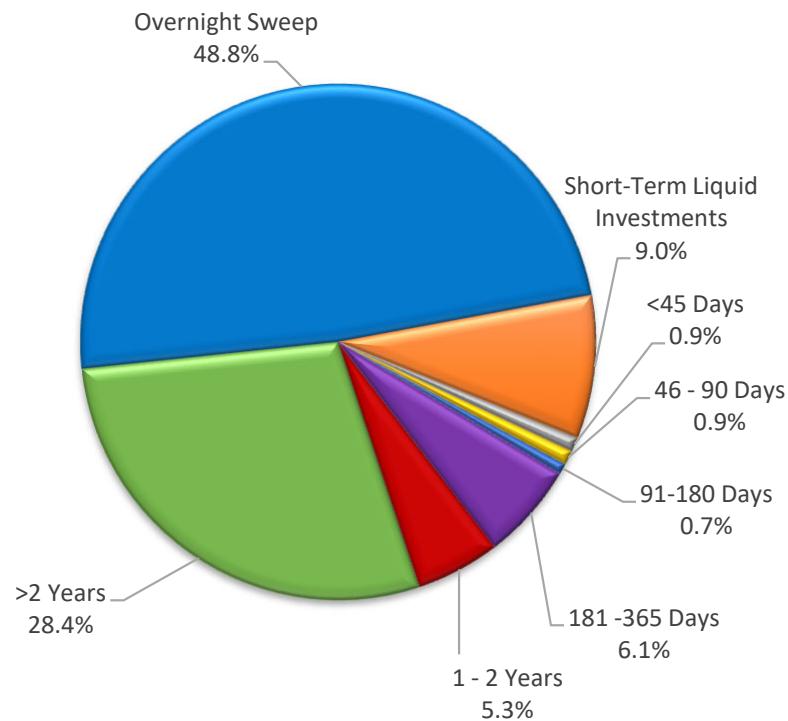
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**CITY OF PATASKALA, OHIO**  
**SUMMARY OF INVESTMENTS**  
**AS OF MARCH 31, 2022**

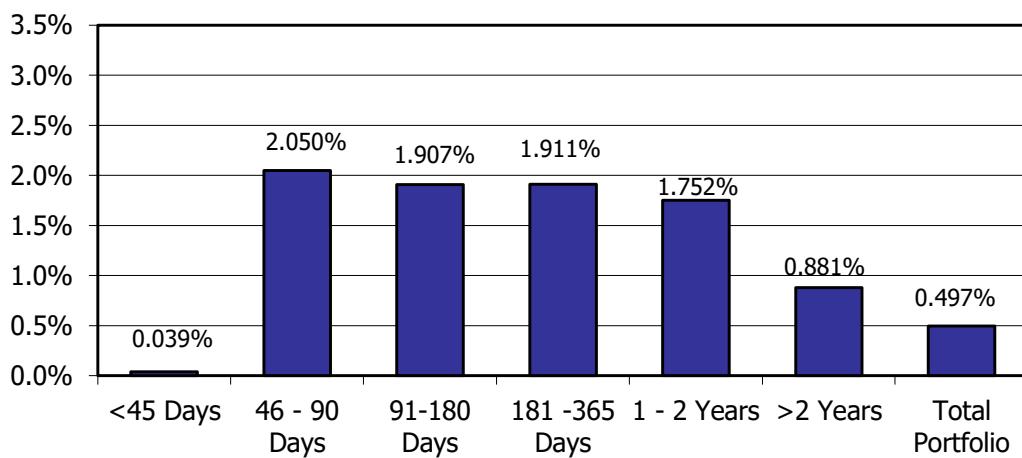
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
<b>Certificates of Deposit</b>				
Bank CD	\$ 9,793,888.45	\$ 10,195,695.96	\$ (401,807.51)	1.093%
Non-Bank CD	<u>1,219,959.31</u>	<u>1,226,848.19</u>	<u>(6,888.88)</u>	<u>2.042%</u>
<b>Total Certificates of Deposit</b>	<b>\$ 11,013,847.76</b>	<b>\$ 11,422,544.15</b>	<b>\$ (408,696.39)</b>	<b>1.195%</b>
<b>U.S. Government</b>				
Treasury Bill	-	-	-	0.000%
Treasury Note	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
FHLMC	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
FHLB	468,187.10	494,044.50	(25,857.40)	0.000%
FFCB	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
<b>Total GSE</b>	<b>\$ 468,187.10</b>	<b>\$ 494,044.50</b>	<b>\$ (25,857.40)</b>	<b>0.000%</b>
<b>Other Investments:</b>				
Park National Bank Sweep	\$ 13,336,255.06	\$ 13,336,255.06	\$ -	0.002%
STAR Ohio	2,439,386.93	2,439,386.93	-	0.036%
Raymond James Money Market	<u>15,743.58</u>	<u>15,743.58</u>	<u>-</u>	<u>0.010%</u>
<b>Total Other</b>	<b>\$ 15,791,385.57</b>	<b>\$ 15,791,385.57</b>	<b>\$ -</b>	<b>0.007%</b>
<b>Total Investment Portfolio</b>	<b>\$ 27,273,420.43</b>	<b>\$ 27,707,974.22</b>	<b>\$ (434,553.79)</b>	<b>0.497%</b>
<b>Investments by Institution:</b>				
STAR Ohio	\$ 2,439,386.93	\$ 2,439,386.93	\$ -	-
Park National Bank	13,336,255.06	13,336,255.06	-	-
Raymond James	11,497,778.44	11,932,332.23	(434,553.79)	-
<b>Total Investment Portfolio</b>	<b>\$ 27,273,420.43</b>	<b>\$ 27,707,974.22</b>	<b>\$ (434,553.79)</b>	

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

**Investment Maturity Composition**



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



# RAYMOND JAMES®

## City of Pataskala Account Summary

Brokerage

Account No. [REDACTED] Closing Value \$11,497,778.44

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](mailto: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](http://raymondjames.com/clientaccess)

### Account Purpose

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

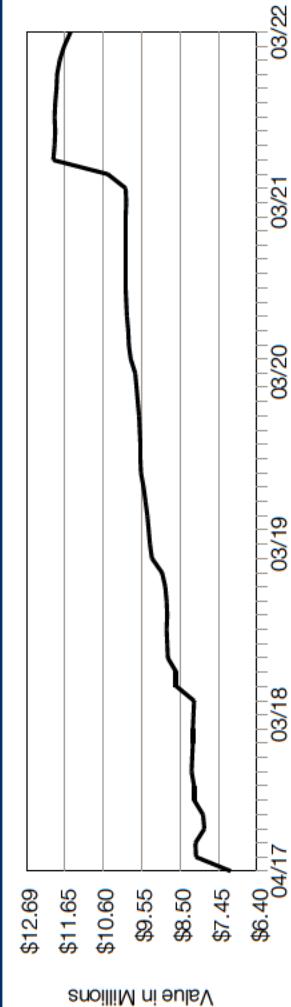
### Activity

	This Statement	Year to Date
Beginning Balance	\$ 11,670,481.81	\$ 11,859,728.80
Deposits	\$ 0.00	\$ 0.00
Income	\$ 16,444.09	\$ 40,167.40
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ (189,147.46)	\$ (402,117.76)
Ending Balance	\$ 11,497,778.44	\$ 11,497,778.44

### Dollar-Weighted Performance

Performance Inception	This Quarter	YTD	2021	2020	Annualized Since 08/23/2013
08/23/13	(3.09)%	(3.09)%	(1.16)%	3.76%	1.05%

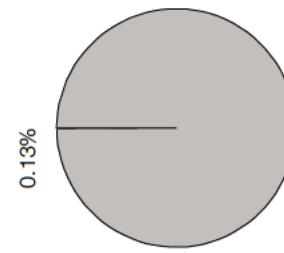
### Value Over Time



### Asset Allocation Analysis

	Value	Percentage
US Equities	\$ 11,482,034.86	99.87%
Non US Equities	\$ 15,743.58	0.13%
Fixed Income	\$ 11,482,034.86	99.87%
Real Estate & Tangibles	\$ 15,743.58	0.13%
Alternative Investments	\$ 11,482,034.86	99.87%
Non classified	\$ 15,743.58	0.13%
Cash & Cash Alternatives	\$ 15,743.58	0.13%

See Understanding Your Statement for important information about these calculations.



99.87%



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio

City of Pataskala Account No.

### Cash & Cash Alternatives

#### Cash / Client Interest Program ♦

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
<b>CLIENT INTEREST PROGRAM - Selected Sweep Option</b>				
Cash / Client Interest Program Total		\$0.07	0.01%	\$0.00

♦ Please see Client Interest Program on the Understanding Your Statement page.

#### 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		\$15,743.30	0.01%	\$1.57
US Bank National Association		\$0.20		
BankUnited		\$0.01		
<b>Raymond James Bank Deposit Program Total</b>		<b>\$15,743.51</b>		<b>\$1.57</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, Amerillo National Bank, Cadence Bank NA, Bank of Baroda, American Express National B, Umpqua Bank, Texas Capital Bank, NexBank, Simmons Bank (LCB), HSBC Bank USA NA, INTRUST Bank NA and Metro City Bank

Participating banks recently added: Israel Discount Bank of New York 04/01/2022; CIBC Bank USA 04/01/2022; Bank of India 02/07/2022; Fortnight Bank 02/07/2022; First Merchants Bank 02/07/2022

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

Estimated Income Yield for RJBDP and CIP were calculated as of 03/28/2022.

#### Cash & Cash Alternatives Total

Cash	\$15,743.58	\$1.57
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# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

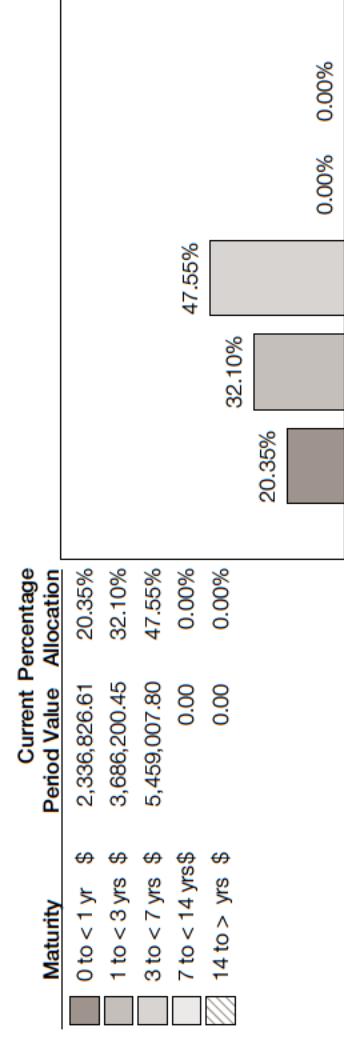
### Fixed Income \*

#### Credit Quality Analysis

Lowest Available *	Period Value	Current Percentage Allocation
U.S. Treasury	\$ 468,187.10	4.08%
Agency/GSE Debt	\$ 0.00	0.00%
ABS/MBS/CMOs	\$ 11,013,847.76	95.92%
Certificates of Deposit (CDs)	\$ 0.00	0.00%
AAA	\$ 0.00	0.00%
AA	\$ 0.00	0.00%
A	\$ 0.00	0.00%
BAA	\$ 0.00	0.00%
Below Investment Grade	\$ 0.00	0.00%
Not Rated	\$ 0.00	0.00%

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

#### Maturity Analysis



#### 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	\$93.808	\$229,829.60	\$274.26	\$244,044.50 \$(14,214.90)	\$244,044.50 A \$(14,214.90)

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



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### 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 05/27/2022 @ 100.000 (3130AML42)	\$250,000.00	\$1,500.00	05/26/2021	\$95.343	\$238,357.50	\$512.50	\$250,000.00 \$(11,642.50)	\$250,000.00 A \$(11,642.50)
Step Schedule: 1.2000% on May 27, 2023 Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+ Long Term Outlook: Stable								
Government Sponsored Enterprise Securities (GSE) Total	\$495,000.00	\$3,092.50			\$468,187.10	\$786.76	\$194,044.50 \$(25,857.40)	\$494,044.50 \$(25,857.40)

\* A 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 CLUSIP)	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	\$100.488	\$145,707.60	\$88.19	\$145,000.00 \$707.60	\$145,000.00 A \$707.60
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	\$100.652	\$130,847.60	\$72.48	\$130,000.00 \$847.60	\$130,000.00 A \$847.60



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

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

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
AMERICAN EXPRESS NATIONAL BANK SALT LAKE CITY, UT FDIC # 27471 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .155000% DUE 04/07/2025 (02589ABA9) Ratings Information: Not Rated	\$245,000.00	\$3,797.50	04/01/2020	\$97.109	\$237,917.05	\$1,820.72	\$245,000.00 (\$7,082.95)	\$245,000.00 (\$7,082.95) A
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 69 (05600XAN0) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	08/03/2020	\$96.119	\$235,491.55	\$225.20	\$244,999.76 (\$9,508.21)	\$244,999.76 (\$9,508.21) A
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	\$98.179	\$49,089.50	\$15.62	\$50,000.00 (\$910.50)	\$50,000.00 (\$910.50) A
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	\$96.339	\$236,030.55	\$139.62	\$245,000.00 (\$8,969.45)	\$245,000.00 (\$8,969.45) A
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	\$92.221	\$225,941.45	\$3.69	\$245,000.00 (\$19,058.55)	\$245,000.00 (\$19,058.55) A



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

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

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)	\$245,000.00	\$1,225.00	06/26/2020	\$94.837	\$232,350.65	\$3.35	\$245,000.00 \$(12,649.35)	\$245,000.00 A \$(12,649.35)
Ratings Information: Not Rated								
BANKUNITE, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/14/22 .9500% DUE 04/14/2026 Callable 04/14/2022 @ 100.000 (066519QV4)	\$245,000.00	\$2,327.50	04/12/2021	\$93.677	\$229,508.65	\$108.40	\$245,000.00 \$(15,491.35)	\$245,000.00 A \$(15,491.35)
Ratings Information: Not Rated								
BEAL BANK SSB PLANO, TX FDIC # 32574 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2500% DUE 03/24/2027 (07371AH22)	\$245,000.00	\$5,512.50	03/23/2022	\$98.145	\$240,455.25	\$15.10	\$245,000.00 \$(4,544.75)	\$245,000.00 A \$(4,544.75)
Ratings Information: Not Rated								
BELMONT SVG BK FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM9)	\$245,000.00	\$6,860.00	03/07/2018	\$101.492	\$248,655.40	\$319.51	\$245,000.00 \$3,655.40	\$245,000.00 A \$3,655.40
Ratings Information: Not Rated								
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)	\$245,000.00	\$1,347.50	05/26/2021	\$92.849	\$227,480.05	\$84.91	\$245,000.00 \$(17,519.95)	\$245,000.00 A \$(17,519.95)
Ratings Information: Not Rated								



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

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

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CAPITAL ONE BANK (USA) NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 03/16/2027 (14042TEP8) Ratings Information: Not Rated	\$105,000.00	\$2,100.00	03/11/2022	\$97.001	\$101,851.05	\$86.30	\$105,000.00 \$(3,148.95)	\$105,000.00 A \$(3,148.95)
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	\$101.363	\$50,681.50	\$61.37	\$50,000.00 \$681.50	\$50,000.00 A \$681.50
7 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	\$102.225	\$38,845.50	\$297.75	\$40,905.57 \$(2,060.07)	\$39,555.18 \$(709.68)
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	\$101.481	\$21,311.01	\$273.69	\$22,085.87 \$(774.86)	\$21,254.52 \$56.49
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	\$102.534	\$102,534.00	\$754.52	\$106,082.70 \$(3,548.70)	\$102,894.25 \$(360.25)
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/04/22 3.500% DUE 09/04/2024 Callable 04/04/2022 @ 100.000 (20056QTY9) Ratings Information: Not Rated	\$100,000.00	\$350.00	08/25/2020	\$95.384	\$95,384.00	\$25.89	\$100,000.00 \$(4,616.00)	\$100,000.00 A \$(4,616.00)



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

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

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
COMPASS BK FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1000% DUE 08/28/2028 (20451PCZ7) Ratings Information: Not Rated	\$59,000.00	\$1,829.00	03/20/2020	\$102.045	\$60,206.55	\$156.34	\$62,415.11 (\$2,208.56)	\$60,421.87 (\$215.32)
CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5600% DUE 02/27/2026 (211163MJ6) Ratings Information: Not Rated	\$200,000.00	\$1,100.00	08/20/2021	\$92.405	\$184,810.00		\$200,000.00 (\$15,190.00)	\$200,000.00 (\$15,190.00)
DISCOVER BANK GREENWOOD, DE FDIC # 75649 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	\$101.305	\$253,262.50	\$1,07.89	\$249,858.00 \$3,404.50	\$249,858.00 \$3,404.50
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4) Ratings Information: Not Rated	\$245,000.00	\$4,042.50	03/19/2020	\$100.410	\$246,004.50	\$276.88	\$247,048.10 (\$1,043.60)	\$245,655.58 (\$348.92)
ENTERPRISE BANK FDIC # 34736 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJ74) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	08/22/2017	\$100.559	\$246,369.55	\$316.49	\$245,000.00 \$1,369.55	\$245,000.00 \$1,369.55
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	\$91.786	\$224,875.70	\$51.68	\$245,000.00 (\$20,124.30)	\$245,000.00 (\$20,124.30)



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

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

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$91.737	\$91,737.00	\$13.70	\$100,000.00 \$(8,263.00)	\$100,000.00 \$(8,263.00) A
FIRST BANK HAMILTON, NJ 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	\$91.621	\$224,471.45	\$67.12	\$245,000.00 \$(20,528.55)	\$245,000.00 \$(20,528.55) A
FIRST BK HIGHLAND PARK FDIC # 17470 CERTIFICATE - OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8) Ratings Information: Not Rated	\$33,000.00	\$726.00	09/14/2017	\$100.548	\$33,180.84	\$113.38	\$33,064.42 \$116.42	\$33,004.74 \$176.10 A
FIRST CHOICE BANK FDIC # 57986 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/30/22 .4000% DUE 09/30/2025 Callable 04/30/2022 @ 100.000 (319461DB2) Ratings Information: Not Rated	\$245,000.00	\$980.00	09/23/2020	\$92.728	\$227,183.60	\$2.68	\$245,000.00 \$(17,816.40)	\$245,000.00 \$(17,816.40) A
1ST FNCL BANK USA, DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNCF) Ratings Information: Not Rated	\$100,000.00	\$600.00	05/11/2020	\$96.606	\$96,606.00	\$49.32	\$100,000.00 \$(3,394.00)	\$100,000.00 \$(3,394.00) A



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

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

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIRST NATIONAL BANK AMER EAST LANSING, MI FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/25/22 .3500% DUE 09/25/2024 Callable 04/25/2022 @ 100.000 (32110YQR9)	\$245,000.00	\$857.50	09/23/2020	\$95.218	\$233,284.10	\$14.09	\$245,000.00 \$(11,715.90)	\$245,000.00 A \$(11,715.90)
FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY - CALLABLE BEGINNING 04/15/22 .6500% DUE 07/15/2025 Callable 04/15/2022 @ 100.000 (335857GB2)	\$100,000.00	\$650.00	06/29/2020	\$93.965	\$93,965.00	\$28.49	\$100,000.00 \$6,035.00)	\$100,000.00 A \$6,035.00)
FIRST SOURCE BANK FDIC # 9087 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3500% DUE 06/03/2024 (33646CLZ5)	\$245,000.00	\$3,307.50	04/01/2020	\$98.204	\$240,599.80	\$1,622.03	\$245,000.00 \$(4,400.20)	\$245,000.00 A \$(4,400.20)
FLAGSTAR BANK, FSB FDIC # 32541 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .8000% DUE 05/29/2025 (33847E3L9)	\$245,000.00	\$1,960.00	05/26/2020	\$94.689	\$231,988.05	\$655.12	\$245,000.00 \$(13,011.95)	\$245,000.00 A \$(13,011.95)
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	\$91.257	\$223,579.65	\$66.45	\$245,000.00 \$(21,420.35)	\$245,000.00 A \$(21,420.35)



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

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

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
<b>GOLDMAN SACHS BANK USA FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.4000% DUE 11/22/2022 (38148PTET)</b>	\$250,000.00	\$6,000.00	02/12/2018	\$100.9561	\$252,377.50	\$2,120.55	\$248,220.00 \$4,157.50	\$248,220.00 A \$4,157.50
<b>JONESBORO ST BANK JONESBORO, LA FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/29/22 .8000% DUE 05/29/2025 Callable 04/29/2022 @ 100.0000 - (48040PGX7)</b>	\$245,000.00	\$1,960.00	05/27/2020	\$94.662	\$231,921.90	\$10.74	\$245,000.00 \$13,078.10	\$245,000.00 A \$13,078.10
<b>75 Ratings Information: Not Rated</b>								
<b>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 @ 100.0000 (48128UPT0)</b>	\$155,000.00	\$852.50	10/28/2020	\$93.098	\$144,301.90	\$352.68	\$155,000.00 \$10,698.10	\$155,000.00 A \$10,698.10
<b>75 Ratings Information: Not Rated</b>								
<b>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 @ 100.0000 (48128UTN9)</b>	\$95,000.00	\$380.00	12/11/2020	\$93.253	\$88,590.35	\$110.36	\$95,000.00 \$6,409.65	\$95,000.00 A \$6,409.65
<b>Step Schedule: 0.750% on June 15, 2024, 1.750% on June 15, 2025 Ratings Information: Not Rated</b>								



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

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

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)	\$90,000.00	\$1,485.00	12/19/2019	\$100,508	\$90,457.20	\$44.75	\$90,000.00 \$457.20	A \$90,000.00 \$457.20
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)	\$155,000.00	\$1,860.00	03/26/2020	\$100,168	\$155,260.40	\$5.09	\$155,000.00 \$260.40	A \$155,000.00 \$260.40
LIVE OAK BKG CO - 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)	\$130,000.00	\$2,340.00	11/25/2019	\$99.927	\$129,905.10	\$192.33	\$130,000.00 \$94.90	A \$130,000.00 \$94.90
LIVE OAK BKG CO WILMINGTON, NC FDIC # 6 - 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)	\$115,000.00	\$1,897.50	02/27/2020	\$99.207	\$114,088.05	\$155.96	\$115,000.00 \$91.95	A \$115,000.00 \$91.95
LUANA SAVINGS BANK LUANA, IA FDIC # 253 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 09/18/2023 (549104JP3)	\$245,000.00	\$3,920.00	09/16/2019	\$99.874	\$244,691.30	\$139.62	\$245,000.00 \$308.70	A \$245,000.00 \$308.70
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	\$94.212	\$216,687.60	\$12.29	\$230,000.00 \$13,312.40	A \$230,000.00 \$13,312.40



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

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

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626ACQ)	\$245,000.00	\$5,022.50	05/10/2017	\$100.249	\$245,610.05	\$68.80	\$245,000.00 \$610.05	\$245,000.00 \$610.05 A
Ratings Information: Not Rated								
MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/21/22 .6500% DUE 05/21/2026 Callable 04/21/2022 @ 100.000 (58958PJ43)	\$200,000.00	\$1,300.00	05/19/2021	\$92.327	\$184,654.00	\$35.62	\$200,000.00 \$(15,346.00)	\$200,000.00 \$(15,346.00)
Ratings Information: Not Rated								
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UET49)	\$20,000.00	\$610.00	03/20/2020	\$101.881	\$20,376.20	\$75.21	\$21,178.31 \$(802.11)	\$20,576.08 \$(199.88)
Ratings Information: Not Rated								
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 10/31/2024 (61690UMT4)	\$25,000.00	\$487.50	03/20/2020	\$98.944	\$24,736.00	\$201.68	\$25,295.00 \$(559.00)	\$25,168.35 \$(432.35)
Ratings Information: Not Rated								
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690UTM2)	\$23,000.00	\$402.50	03/20/2020	\$100.537	\$23,123.51	\$50.73	\$23,122.02 \$1.49	\$23,037.41 \$86.10
Ratings Information: Not Rated								



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

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

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/09/2025 (61690UWJ5)	\$120,000.00	\$1,860.00	04/06/2020	\$97.103	\$116,523.60	\$881.59	\$120,000.00 \$(3,476.40)	\$120,000.00 A \$(3,476.40)
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4)	\$100,000.00	\$1,850.00	03/19/2020	\$100.658	\$100,658.00	\$446.03	\$101,052.60 \$(394.60)	\$100,291.65 \$366.35
- Ratings Information: Not Rated								
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.7500% DUE 05/02/2024 (61760AZR3)	\$145,000.00	\$3,987.50	03/24/2020	\$101.193	\$146,729.85	\$1,627.77	\$152,216.69 \$(5,486.84)	\$148,728.78 A \$(1,998.93)
- Ratings Information: Not Rated								
NEW YORK COMMUNITY BANK FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3500% DUE 06/03/2024 (649447UP2)	\$125,000.00	\$437.50	06/01/2021	\$96.088	\$120,110.00	\$141.44	\$125,000.00 \$(4,890.00)	\$125,000.00 A \$(4,890.00)
- Ratings Information: Not Rated								
NEW YORK COMMUNITY BANK FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .7000% DUE 07/01/2026 (649447UZ0)	\$90,000.00	\$630.00	06/22/2021	\$92.344	\$83,109.60	\$157.07	\$90,000.00 \$(6,890.40)	\$90,000.00 A \$(6,890.40)
- Ratings Information: Not Rated								



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

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

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
PARAGON NB MEMPHIS, TN FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)	\$85,000.00	\$212.50	08/25/2020	\$98,064	\$83,354.40	\$1.75	\$85,000.00 (\$1,645.60)	\$85,000.00 A (\$1,645.60)
PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/29/22 .5000% DUE 10/29/2025 Callable 04/29/2022 @ 100.000 - (70320KAS0)	\$100,000.00	\$500.00	10/21/2020	\$92.897	\$92,897.00	\$2.74	\$100,000.00 (\$7,103.00)	\$100,000.00 A (\$7,103.00)
79 Ratings Information: Not Rated	\$245,000.00	\$1,225.00	07/14/2020	\$93.479	\$229,023.55	\$46.99	\$245,000.00 (\$15,976.45)	\$245,000.00 A (\$15,976.45)
PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2) Ratings Information: Not Rated	\$245,000.00	\$4,900.00	08/20/2019	\$99.317	\$243,326.65	\$483.29	\$245,000.00 (\$1,673.35)	\$245,000.00 A (\$1,673.35)
RAYMOND JAMES BANK, NA ST PETERSBURG, FL FDIC # 33883 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/23/2024 (75472RAE1) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/08/2021	\$92.060	\$225,547.00	\$20.14	\$245,000.00 (\$19,453.00)	\$245,000.00 A (\$19,453.00)
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	\$92.060	\$225,547.00	\$20.14	\$245,000.00 (\$19,453.00)	\$245,000.00 A (\$19,453.00)



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) \*

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

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
STERLING BANK FDIC # 57813 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6500% DUE 09/18/2023 (85916VDN2)	\$245,000.00	\$4,042.50	09/16/2019	\$99.947	\$244,870.15	\$143.98	\$245,000.00 \$(129.85)	\$245,000.00 A \$(129.85)
Ratings Information: Not Rated								
SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 6500% DUE 09/24/2024 (87165EUL9)	\$245,000.00	\$1,592.50	09/22/2021	\$95.955	\$235,089.75	\$30.54	\$245,000.00 \$(9,910.25)	\$245,000.00 A \$(9,910.25)
Ratings Information: Not Rated								
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 (872308FEG)	\$105,000.00	\$892.50	11/04/2021	\$94.018	\$98,718.90	\$39.12	\$105,000.00 \$(6,281.10)	\$105,000.00 A \$(6,281.10)
Ratings Information: Not Rated								
TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3)	\$145,000.00	\$435.00	08/05/2020	\$99.311	\$144,000.95	\$61.97	\$145,000.00 \$(999.05)	\$145,000.00 A \$(999.05)
Ratings Information: Not Rated								
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/08/22 .7000% DUE 06/07/2024 Callable 04/08/2022 @ 100.000 (88241THM5)	\$245,000.00	\$1,715.00	05/28/2020	\$96.790	\$237,135.50	\$108.07	\$245,000.00 \$(7,864.50)	\$245,000.00 A \$(7,864.50)
Ratings Information: Not Rated								



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) ♦

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

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
UBS BANK USA 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	\$101.982	\$249,855.90	\$21.14	\$245,000.00 \$4,855.90	\$245,000.00 A \$4,855.90
UNITY BANK CLINTON, NJ FDIC # 33503 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 4.000% DUE 12/18/2025 (91330ACR6), Ratings Information: Not Rated	\$115,000.00		\$460.00 12/15/2020	\$92.296	\$106,140.40	\$129.81	\$115,000.00 \$(8,859.60)	\$115,000.00 A \$(8,859.60)
WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF 81 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	\$92.384	\$170,910.40	\$51.70	\$185,000.00 \$(14,089.60)	\$185,000.00 A \$(14,089.60)
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A8), Ratings Information: Not Rated	\$155,000.00		\$4,262.50 05/01/2019	\$101.199	\$156,858.45	\$326.98	\$155,000.00 \$1,858.45	\$155,000.00 A \$1,858.45
<b>Certificates of Deposit (CDs) Total</b>	<b>\$11,399,000.00</b>			<b>\$142,781.00</b>		<b>\$11,013,847.76</b>	<b>\$17,198.50</b>	<b>\$11,422,544.15 \$(408,696.39)</b>
<b>Fixed Income Total</b>				<b>\$145,873.50</b>		<b>\$11,482,034.86</b>	<b>\$17,985.26</b>	

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

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



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Portfolio (continued)

City of Pataskala Account No.

<b>Portfolio Total</b>	<b>\$11,497,778.44</b>
Accrued Interest Total	\$17,985.26
<b>Portfolio Total with Accrued Interest</b>	<b>\$11,515,763.70</b>

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# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Activity

City of Pataskala Account No.

### Activity Summary

Income				Purchases			
Type	This Statement	Year to Date	Type	This Statement	Year to Date	Type	This Statement
Interest Taxable	\$16,443.20	\$40,166.02	Purchases		\$(\$350,000.00)		\$(\$350,000.00)
Interest at RJ Bank Deposit Program	\$0.89	\$1.38	Total Purchases		\$(\$350,000.00)		\$(\$350,000.00)
<b>Total Income</b>	<b>\$16,444.09</b>	<b>\$40,167.40</b>					
Sales / Redemptions				Sales / Redemptions			
Type	This Statement	Year to Date	Type	This Statement	Year to Date	Type	This Statement
Redemptions		\$304,000.00	Redemptions		\$304,000.00		\$304,000.00
<b>Total Sales/Redemptions</b>		<b>\$304,000.00</b>			<b>\$304,000.00</b>		<b>\$304,000.00</b>

### Activity Detail

83 - Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
<b>Beginning Balance</b>								
03/01/2022	Income	Interest Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNCT7)			\$46.03	\$45,345.52	Paid on 100,000
03/01/2022	Income	Interest Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)			\$145.56	\$45,491.08	Paid on 115,000
03/01/2022	Income	Interest Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)			\$179.51	\$45,670.59	Paid on 130,000
03/03/2022	Income	Interest Taxable	WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)			\$326.98	\$45,997.57	Paid on 155,000
03/04/2022	Income	Interest Taxable	COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/04/22 .3500% DUE 09/04/2024 Callable 04/04/2022 @ 100.000 (20056QTY9)			\$26.85	\$46,024.42	Paid on 100,000



# RAYMOND JAMES®

February 28 to March 31, 2022

## 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
03/07/2022	Sale/Redemption	Redemption	MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 03/07/2022 (61690UUU2)	(59,000.00)	\$1.000	\$59,000.00	\$105,024.42	03/07/22 BOND MATURES @ 100% 1.6% 03/07/22
03/07/2022	Income	Interest Taxable	EAGLEBANK FDIC # 347742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)		\$310.11	\$105,334.53	Paid on 245,000	
03/07/2022	Income	Interest Taxable	MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 03/07/2022 (61690UUU2)		\$473.29	\$105,807.82	Paid on 59,000	
03/08/2022	Income	Interest Taxable	BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)		\$103.37	\$105,911.19	Paid on 245,000	
- 84 -	03/08/2022	Income	INTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)		\$385.29	\$106,296.48	Paid on 245,000	
03/08/2022	Income	Interest Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/08/22 .7000% DUE 06/07/2024 Callable 04/08/2022 @ 100.000 (88241THM5)		\$131.56	\$106,428.04	Paid on 245,000	
03/09/2022	Income	Interest Taxable	FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)		\$84.57	\$106,512.61	Paid on 245,000	
03/11/2022	Income	Interest Taxable	FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)		\$93.97	\$106,606.58	Paid on 245,000	
03/14/2022	Income	Interest Taxable	BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/14/22 .9500% DUE 04/14/2026 Callable 04/14/2022 @ 100.000 (066519QV4)		\$178.55	\$106,785.13	Paid on 245,000	
03/14/2022	Income	Interest Taxable	BELMONT SVG BK FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM9)		\$3,401.81	\$110,186.94	Paid on 245,000	



# RAYMOND JAMES®

February 28 to March 31, 2022

## 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
03/15/2022	Income	Interest Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)		\$107.40	\$110,294.34	Paid on 50,000	
03/15/2022	Income	Interest Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)		\$244.33	\$110,538.67	Paid on 245,000	
03/15/2022	Income	Interest Taxable	FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/15/22 .6500% DUE 07/15/2025 Callable 04/15/2022 @ 100.000 (335857CB2)		\$49.86	\$110,588.53	Paid on 100,000	
03/15/2022	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)		\$68.47	\$110,657.00	Paid on 105,000	
- 85 -	03/16/2022	Purchase	CAPITAL ONE BANK (USA) NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 03/16/2027 (14042TEP8)	105,000,000	\$100.000	\$105,000.00)		\$5,657.00
03/17/2022	Income	Interest Taxable	EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ERT)		\$103.37	\$5,760.37	Paid on 245,000	
03/17/2022	Income	Interest Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)		\$93.97	\$5,854.34	Paid on 245,000	
03/18/2022	Income	Interest Taxable	STERLING BANK FDIC # 57813 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6500% DUE 09/18/2023 (85916VDN2)		\$2,004.64	\$7,858.98	Paid on 245,000	
03/18/2022	Income	Interest Taxable	LUANA SAVINGS BANK LUANA, IA FDIC # 253 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 09/18/2023 (549104JP3)		\$1,943.89	\$9,802.87	Paid on 245,000	
03/21/2022	Sale/Redemption	Redemption	CENTERSTATE BANK, NA FDIC # 33555 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 03/21/2022 (15201QCD7)	(245,000.00)	\$1.000	\$245,000.00		\$254,802.87 03/21/22 BOND MATURES @ 100% 1% 03/21/22



# RAYMOND JAMES®

February 28 to March 31, 2022

## 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	
03/21/2022	Income	Interest Taxable	ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 09/19/2022 (02007GLV3)		\$1,330.23	\$256,133.10	Paid on 145,000		
03/21/2022	Income	Interest Taxable	AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)		\$184.49	\$256,317.59	Paid on 130,000		
03/21/2022	Income	Interest Taxable	FARMERS & MERCHANT BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0)		\$38.36	\$256,355.95	Paid on 100,000		
03/21/2022	Income	Interest Taxable	MERIDIAN BANK FDIC # 577777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/21/22 .6500% DUE 05/21/2026 Callable 04/21/2022 @ 100.000 (58958PJA3)		\$99.73	\$256,455.68	Paid on 200,000		
86	03/21/2022	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)		\$120.63	\$256,576.31	Paid on 185,000	
03/21/2022	Income	Interest Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)		\$113.92	\$256,690.23	Paid on 90,000		
03/24/2022	Income	Interest Taxable	SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6500% DUE 09/24/2024 (87165EUL9)		\$789.70	\$257,479.93	Paid on 245,000		
03/25/2022	Income	Interest Taxable	CENTERSTATE BANK, NA FDIC # 33555 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 03/21/2022 (15201QCD7)		\$1,221.64	\$258,701.57	PD 03/21/22		
03/25/2022	Income	Interest Taxable	FIRST NATIONAL BANK AMER EAST LANSING, MI FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/25/22 .3500% DUE 09/25/2024 Callable 04/25/2022 @ 100.000 (32110YQR9)		\$65.78	\$258,767.35	Paid on 245,000		
03/25/2022	Income	Interest Taxable	SPRING BANK FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7)		\$93.97	\$258,861.32	Paid on 245,000		



# RAYMOND JAMES®

February 28 to March 31, 2022

## 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
03/28/2022	Income	Interest Taxable	MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)		\$385.29	\$259,246.61	Paid on 245,000	
03/28/2022	Income	Interest Taxable	MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)		\$114.68	\$259,361.29	Paid on 230,000	
03/28/2022	Income	Interest Taxable	PARAGON NB MEMPHIS, TN FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)		\$16.30	\$259,377.59	Paid on 85,000	
03/29/2022	Income	Interest Taxable	JONESBORO ST BANK JONESBORO, LA FDIC # 9326 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/29/22 .8000% DUE 05/29/2025 Callable 04/29/2022 @ 100.000 (48040PGX7)		\$155.72	\$259,533.31	Paid on 245,000	
03/29/2022	Income	Interest Taxable	PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/29/22 .5000% DUE 10/29/2025 Callable 04/29/2022 @ 100.000 (70320KAS0)		\$39.73	\$259,573.04	Paid on 100,000	
03/30/2022	Purchase		BEAL BANK SSB PLANO, TX FDIC # 32574 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2500% DUE 03/24/2027 (07371AH22)	245,000.000	\$100.000	\$(245,000.00)		\$14,573.04
03/30/2022	Income	Interest Taxable	BANK OZK LITTLE ROCK, AR FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50)		\$110.75	\$14,683.79	Paid on 245,000	
03/30/2022	Income	Interest Taxable	THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)		\$100.68	\$14,784.47	Paid on 245,000	
03/30/2022	Income	Interest Taxable	CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163M.16)		\$90.41	\$14,874.88	Paid on 200,000	



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Activity (continued)

City of Pataskala Account No.

### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CLSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
03/30/2022	Income	Interest Taxable	FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/30/22 4.000% DUE 09/30/2025 Callable 04/30/2022 @ 100.000 (319461DB2)		\$80.55	\$14,955.43	Paid on 245,000	
03/30/2022	Income	Interest Taxable	UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)		\$634.31	\$15,589.74	Paid on 245,000	
03/30/2022	Income	Interest Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)		\$152.88	\$15,742.62	Paid on 155,000	
03/31/2022	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program		\$0.89	\$15,743.51		
88	03/31/2022	Income	Interest Taxable	Cash held in CIP	\$0.07	\$15,743.58		

### Future Payments

Description	(Symbol or CLSIP)	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 (32022RNCT)		03/15/2022	04/01/2022	\$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)		03/15/2022	04/01/2022	\$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)		03/15/2022	04/01/2022	\$161.16	1.65% coupon x 115,000.000 par value
1ST SOURCE BANK FDIC # 9087 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3500% DUE 06/03/2024 (33646CLZ5)		03/17/2022	04/03/2022	\$1,649.22	1.35% coupon x 245,000.000 par value
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)		03/17/2022	04/03/2022	\$362.02	2.75% coupon x 155,000.000 par value



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Activity (continued)

City of Pataskala Account No.

### Future Payments (continued)

#### Future Interest Payments (continued)

Description (Symbol or CLSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/04/22 .3500% DUE 09/04/2024 Callable 04/04/2022 @ 100.000 (20056QTY9)	03/18/2022	04/04/2022	\$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)	03/20/2022	04/06/2022	\$343.34	1.65% coupon x 245,000.000 par value
AMERICAN EXPRESS NATIONAL BANK SALT LAKE CITY, UT FDIC # 27471 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/07/2025 (02589ABA9)	03/21/2022	04/07/2022	\$1,893.55	1.55% coupon x 245,000.000 par value
ENTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)	03/22/2022	04/08/2022	\$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 04/08/22 .7000% DUE 06/07/2024 Callable 04/08/2022 @ 100.000 (88241THM5) 	03/22/2022	04/08/2022	\$145.66	0.70% coupon x 245,000.000 par value
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)	03/22/2022	04/08/2022	\$114.44	0.55% coupon x 245,000.000 par value
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)	03/23/2022	04/09/2022	\$93.64	0.45% coupon x 245,000.000 par value
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/09/2025 (61690UWJ5) 	03/23/2022	04/09/2022	\$927.45	1.55% coupon x 120,000.000 par value
FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)	03/25/2022	04/11/2022	\$104.04	0.50% coupon x 245,000.000 par value
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/14/22 .9500% DUE 04/14/2026 Callable 04/14/2022 @ 100.000 (066519QV4) 	03/28/2022	04/14/2022	\$197.68	0.95% coupon x 245,000.000 par value
			\$6,698.20	

#### Future Interest Payments Total

 Please see Future Payments on the Understanding Your Statement page.



# RAYMOND JAMES®

February 28 to March 31, 2022

## Your Activity (continued)

City of Pataskala Account No.

### Realized Capital Gains & Losses

#### Long Term

Description (Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 329992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 03/07/2022 (61690UUU2)	59,000.000	03/20/2020	\$59,000.00	03/07/2022	\$59,000.00	0.00%	\$0.00
CENTERSTATE BANK, NA FDIC # 333555 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 03/21/2022 (15201QCD7)	245,000.000	03/31/2020	\$243,769.12	03/21/2022	\$245,000.00	0.00%	\$0.00
<b>Net Long-Term Gain / Loss Total</b>			\$302,769.12		\$304,000.00	0.00%	\$0.00

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

### Summary of Gains & Losses

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





P.O. Box 7177  
Dublin, OH 43017

00289

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

## Account Statement

03/01/2022 - 03/31/2022

ACCOUNT NUMBER

### REGISTRATION

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

## 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

The market will close early on Thursday, April 14 and Friday, April 15, 2022 in observance of Good Friday. The deadline for all transactions will be 1:00pm on this 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 though 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	1,071,227.280	\$1.00	\$1,071,227.28

## 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	\$475.86	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

## TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 0.36%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Volume
	Opening Balance		1,070,974.810	\$1.00		\$1,070,974.81
03/31/2022	Income Dividend Reinvestment		252.470	1.00	\$252.47	1,071,227.28
	Closing Balance		1,071,227.280	\$1.00		\$1,071,227.28



P.O. Box 7177  
Dublin, OH 43017

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

## Account Statement

03/01/2022 - 03/31/2022

ACCOUNT NUMBER

REGISTRATION

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

## 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

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## PORTFOLIO SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,368,159.650	\$1.00	\$1,368,159.65

## 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	\$607.76	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

## TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 0.36%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Volume
	Opening Balance		1,367,837.200	\$1.00		\$1,367,837.20
03/31/2022	Income Dividend Reinvestment		322.450	1.00	\$322.45	1,368,159.65
	Closing Balance		1,368,159.650	\$1.00		\$1,368,159.65

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  
**03/31/2022**

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### IntraFi® Network Deposits™ 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 March 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%	\$7,066,200.35	\$7,176,132.00
*****749	Demand	0.025%	5,966,422.19	6,150,988.18
<b>TOTAL</b>			<b>\$13,032,622.54</b>	<b>\$13,327,120.18</b>

Date  
03/31/2022

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## DETAILED ACCOUNT OVERVIEW

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

Account Title: City of Pataskala



### Account Summary - Demand

Statement Period	3/1-3/31/2022	Average Daily Balance	\$7,159,735.62
Previous Period Ending Balance	\$7,066,200.35	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	345,646.48	Statement Period Yield	0.02%
Total Program Withdrawals	(235,866.62)	YTD Interest Paid	431.11
Interest Capitalized	151.79	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
<b>Current Period Ending Balance</b>	<b>\$7,176,132.00</b>		

### Account Transaction Detail

Date	Activity Type	Amount	Balance
03/01/2022	Withdrawal	(\$2,896.23)	\$7,063,304.12
03/02/2022	Deposit	14,066.45	7,077,370.57
03/03/2022	Withdrawal	(3,803.32)	7,073,567.25
03/04/2022	Deposit	2,494.96	7,076,062.21
03/07/2022	Withdrawal	(1,141.51)	7,074,920.70
03/08/2022	Deposit	11,519.75	7,086,440.45
03/09/2022	Deposit	383.00	7,086,823.45
03/10/2022	Withdrawal	(26,187.01)	7,060,636.44
03/11/2022	Withdrawal	(8,108.26)	7,052,528.18
03/14/2022	Deposit	121,662.27	7,174,190.45
03/15/2022	Withdrawal	(1,861.68)	7,172,328.77
03/16/2022	Withdrawal	(7,401.04)	7,164,927.73
03/17/2022	Deposit	116,404.13	7,281,331.86
03/18/2022	Deposit	55,728.70	7,337,060.56
03/21/2022	Deposit	5,704.87	7,342,765.43
03/22/2022	Withdrawal	(128,027.54)	7,214,737.89
03/23/2022	Withdrawal	(3,631.47)	7,211,106.42
03/24/2022	Withdrawal	(30,044.23)	7,181,062.19
03/25/2022	Deposit	2,608.59	7,183,670.78
03/28/2022	Deposit	15,073.76	7,198,744.54
03/29/2022	Withdrawal	(14,595.82)	7,184,148.72
03/30/2022	Withdrawal	(4,848.80)	7,179,299.92
03/31/2022	Withdrawal	(3,319.71)	7,175,980.21
03/31/2022	Interest Capitalization	151.79	7,176,132.00

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

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$248,355.27
Axos Bank	San Diego, CA	35546	164,289.43

## DETAILED ACCOUNT OVERVIEW

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

Account Title: City of Pataskala

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

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
BOKF, National Association	Tulsa, OK	4214	0.31
BOKF, National Association	Tulsa, OK	4214	57,892.26
Bank of Blue Valley	Merriam, KS	1143	4.77
Bank of Hope	Los Angeles, CA	26610	0.44
BankUnited	Miami Lakes, FL	58979	0.72
Bell Bank	Fargo, ND	19581	248,355.27
Cadence Bank, N.A.	Tupelo, MS	11813	3.40
Citizens Bank, National Association	Providence, RI	57957	248,355.27
City National Bank of Florida	Miami, FL	20234	248,355.27
Core Bank	Omaha, NE	34363	248,354.31
CrossFirst Bank	Leawood, KS	58648	248,350.58
D. L. Evans Bank	Burley, ID	11666	248,355.27
FVCbank	Fairfax, VA	58696	248,355.27
Flushing Bank	Uniondale, NY	58564	0.14
Fulton Bank, N.A.	Lancaster, PA	7551	248,355.27
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	248,355.27
INB	Springfield, IL	3664	248,355.27
IncredibleBank	Wausau, WI	19772	248,355.27
Independent Bank	Ionia, MI	27811	248,355.27
Israel Discount Bank of New York	New York City, NY	19977	1.98
KeyBank National Association	Cleveland, OH	17534	248,355.27
MidFirst Bank	Oklahoma City, OK	4063	248,355.27
NBH Bank	Greenwood Village, CO	59052	248,355.27
Northpointe Bank	Grand Rapids, MI	34953	248,352.72
Pacific Western Bank	Beverly Hills, CA	24045	248,355.27
Popular Bank	New York, NY	34967	248,355.27
Rockland Trust Company	Rockland, MA	9712	248,355.27
Southside Bank	Tyler, TX	18297	248,355.27
Stifel Bank	Clayton, MO	57358	248,355.27
Third Fed Svgs & Ln Assn of Clevelan	Cleveland, OH	30012	248,355.27
Truist Bank	Charlotte, NC	9846	1.44
Umpqua Bank	Roseburg, OR	17266	248,352.92
United Bank	Fairfax, VA	22858	248,355.27
Washington Federal Bank	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	0.10

Date  
03/31/2022

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## DETAILED ACCOUNT OVERVIEW

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

Account Title: City of Pataskala



### Account Summary - Demand

Statement Period	3/1-3/31/2022	Average Daily Balance	\$6,149,592.70
Previous Period Ending Balance	\$5,966,422.19	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	595,286.69	Statement Period Yield	0.02%
Total Program Withdrawals	(410,851.11)	YTD Interest Paid	377.00
Interest Capitalized	130.41	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
<b>Current Period Ending Balance</b>	<b>\$6,150,988.18</b>		

### Account Transaction Detail

Date	Activity Type	Amount	Balance
03/01/2022	Withdrawal	(\$4,896.58)	\$5,961,525.61
03/02/2022	Deposit	226,190.88	6,187,716.49
03/03/2022	Withdrawal	(18,351.35)	6,169,365.14
03/04/2022	Withdrawal	(2,377.37)	6,166,987.77
03/07/2022	Withdrawal	(265.03)	6,166,722.74
03/08/2022	Deposit	641.36	6,167,364.10
03/09/2022	Deposit	20,633.48	6,187,997.58
03/10/2022	Withdrawal	(138,675.07)	6,049,322.51
03/11/2022	Withdrawal	(4,847.68)	6,044,474.83
03/14/2022	Withdrawal	(510.00)	6,043,964.83
03/15/2022	Deposit	181,453.20	6,225,418.03
03/16/2022	Deposit	38,702.13	6,264,120.16
03/17/2022	Deposit	7,943.24	6,272,063.40
03/18/2022	Withdrawal	(3,859.52)	6,268,203.88
03/21/2022	Deposit	10,579.55	6,278,783.43
03/22/2022	Withdrawal	(38,975.26)	6,239,808.17
03/23/2022	Withdrawal	(37,174.00)	6,202,634.17
03/24/2022	Withdrawal	(135,794.03)	6,066,840.14
03/25/2022	Withdrawal	(4,478.52)	6,062,361.62
03/28/2022	Withdrawal	(1,680.96)	6,060,680.66
03/29/2022	Deposit	106,789.28	6,167,469.94
03/30/2022	Withdrawal	(18,965.74)	6,148,504.20
03/31/2022	Deposit	2,353.57	6,150,857.77
03/31/2022	Interest Capitalization	130.41	6,150,988.18

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

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Axos Bank	San Diego, CA	35546	\$0.01
BOKF, National Association	Tulsa, OK	4214	4.78

## DETAILED ACCOUNT OVERVIEW

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

Account Title: City of Pataskala

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

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
BOKF, National Association	Tulsa, OK	4214	190,457.90
Bank of Blue Valley	Merriam, KS	1143	248,350.48
Bank of Hope	Los Angeles, CA	26610	0.30
Bank of the West	San Francisco, CA	3514	248,355.27
BankUnited	Miami Lakes, FL	58979	2.12
Bremer Bank, National Association	South St. Paul, MN	12923	248,355.21
Centennial Bank	Conway, AR	11241	248,355.27
Core Bank	Omaha, NE	34363	0.02
Cross River Bank	Teanack, 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 National Bank of Omaha	Omaha, NE	5452	248,355.27
First United Bank and Trust Company	Durant, OK	4239	248,355.27
Forbright Bank	Chevy Chase, MD	57614	248,355.27
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	248,353.17
Merchants Bank of Indiana	Carmel, IN	8056	248,355.00
Morton Community Bank	Morton, IL	18429	248,355.27
Newtown Savings Bank	Newtown, CT	18199	248,355.10
Pacific Premier Bank	Irvine, CA	32172	248,355.27
Pinnacle Bank	Nashville, TN	35583	248,355.27
SouthEast Bank	Farragut, TN	57348	248,355.27
State Bank of India	New York City, NY	33682	248,355.27
Sunflower Bank NA	Salina, KS	4767	248,355.27
Synovus Bank	Columbus, GA	873	1.43
Triad Bank	Frontenac, MO	58121	248,355.27
Truist Bank	Charlotte, NC	9846	248,353.82
Valley National Bank	Wayne, NJ	9396	248,355.27
Western Alliance Bank	Phoenix, AZ	57512	3.98



**END OF REPORT**





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

**Phone:** (740) 927-3167  
**Fax:** (740) 919-3560

**[www.cityofpataskalaohio.gov](http://www.cityofpataskalaohio.gov)**