



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

*For the Period Ended
September 30, 2022*





City of Pataskala, Ohio Finance Department

**Report to City Council
For the Period Ended
September 30, 2022**

James M. Nicholson
Finance Director

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

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September 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: October 25, 2022

RE: September 2022 Financial Condition Report

Finance Department

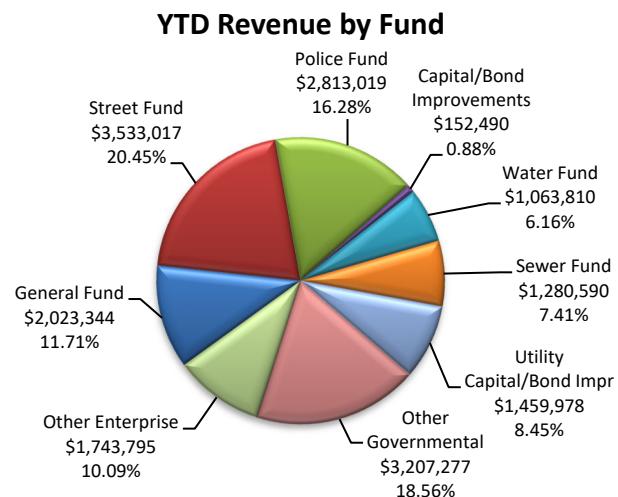
James M. Nicholson
Finance Director

The Finance department continued to be busy and productive during the month of September as we worked on the following tasks: (1) finalized the 2023 budget submissions and created a budget document/presentation; (2) attended the Ohio GFOA annual conference in Columbus and served as a presenter and panelist during the training; (3) completed the transition to a new time and attendance and payroll system (HR Butler); (4) worked with the other members of the COHCC Board to finalize and approve the 2023 medical insurance renewal rates; and (5) printed and distributed copies of the updated employee handbook to all employees.

During the month of October, we will continue to focus much of our efforts on the 2023 budget process. Council's review and analysis of the proposed budget. In addition to working on the budget and providing routine payroll and accounting services, we also plan to: (1) begin preparations for the 2023 insurance open enrollment program; (2) begin work on year-end processing, including the development of a final 'clean-up' supplemental appropriation ordinance and a year-end processing schedule; (3) incorporate any Council-requested changes into an amended budget; (4) review Accounting Clerk applications and interview potential candidates, and perform background screenings on successful candidate contingently offered the position; and (5) continue to identify investment strategies to manage the city's investment portfolio in a historically low, but rising interest rate environment.

REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of September 30, 2022. On a year-to-date (YTD) cash basis, the city has collected approximately \$17.28 million in total revenue from all sources, or 75.19% of the full-year budget. This total is slightly overstated, however, due to: (1) \$2.20 million in interfund transfers made in January and October; (2) property tax/TIF PILOT revenues of \$1.64 million received; and (3) \$1.05 million in one-time grant revenues. Excluding those items would result in a YTD collections rate that is equal to 92.51% of budget, which is well above the straight-line rate of 75%.



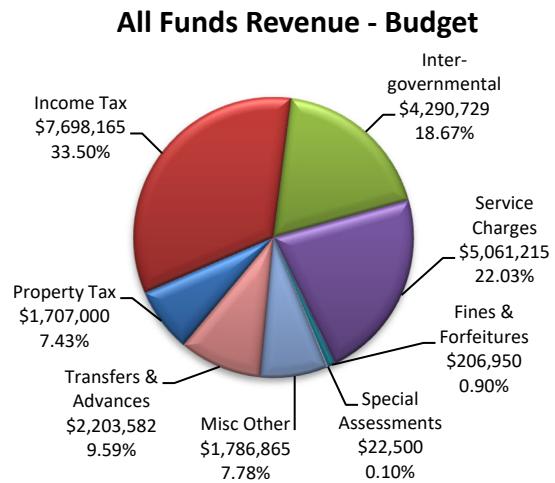
Income tax collections for the month of September were \$642.8 thousand (equal to 8.35% of budget) and were \$103.4 thousand (19.17%) higher than last year when compared to September 2021. Total year to-date collections are \$6.06 million (78.71% of budget) and, when compared to a September 2021 YTD total of \$5.45 million, are \$605.4 thousand (11.10%) higher. The full-year budget is currently projected to be \$7.70 million, an increase of \$860.2 thousand, or 12.58% over FY 2021 collections. It is important to note that the September 2021 YTD

collections were equal to 79.76% of the full-year 2021 collections, and in 2020, the rate was equal to 77.81% of FY 2020 collections. Based upon the 2022 year to-date collections, the income tax collection forecast was increased in June by \$294.3 thousand or 3.97%. We continue to monitor this trend to ensure that the forecast is accurate and appropriate.

The city received its second-half 2022 property tax settlement from Licking County in the month of August. The 2022 budget in this line is \$1.71 million and is projected to be up by \$129.4 thousand (8.20%) from FY 2021 receipts. Total property taxes received to-date are \$1.64 million and are \$63.9 thousand (4.05%) higher than the same period in 2021. The forecast was increased during June by \$79.8 thousand (4.91%) to reflect the increased collections rate.

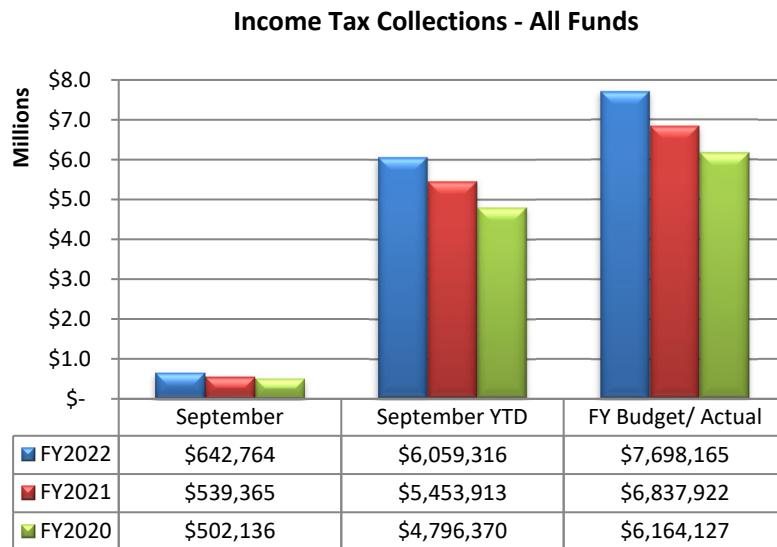
Intergovernmental revenues represent one of the other more significant revenue categories for the city. They reflect funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2022, a total of \$4.29 million is budgeted, with \$2.51 million of the total expected to come from grants and loans. Through September 30,

approximately \$2.48 million has been collected (57.69% of the category budget) which is down by \$786.7 thousand (24.12%) from 2021. The significant variance is the result of receiving distributions in 2021 from the OWDA for the WRF facility improvement project that don't recur in 2022.



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 \$5.06 million is budgeted for total service charge revenues. Year to-date collections are \$4.10 million, or 80.96% of budget.

The nine-month total is up by \$14.6 thousand (0.36%) when compared to 2021. At \$4.63 million or 91.54% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through September 30 are \$3.70 million, or 79.95%

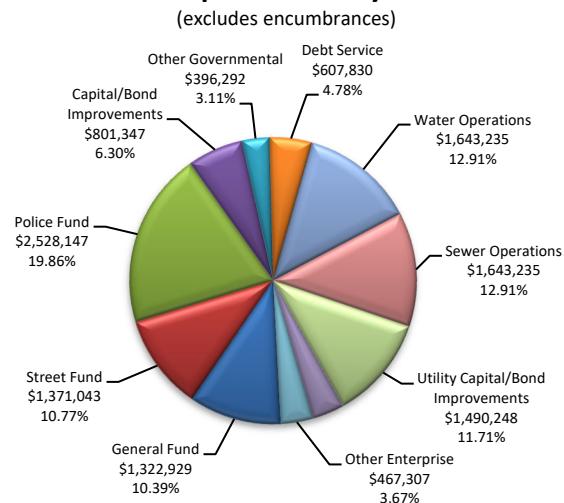


of the full-year budget in this line item.

EXPENDITURES/SPENDING

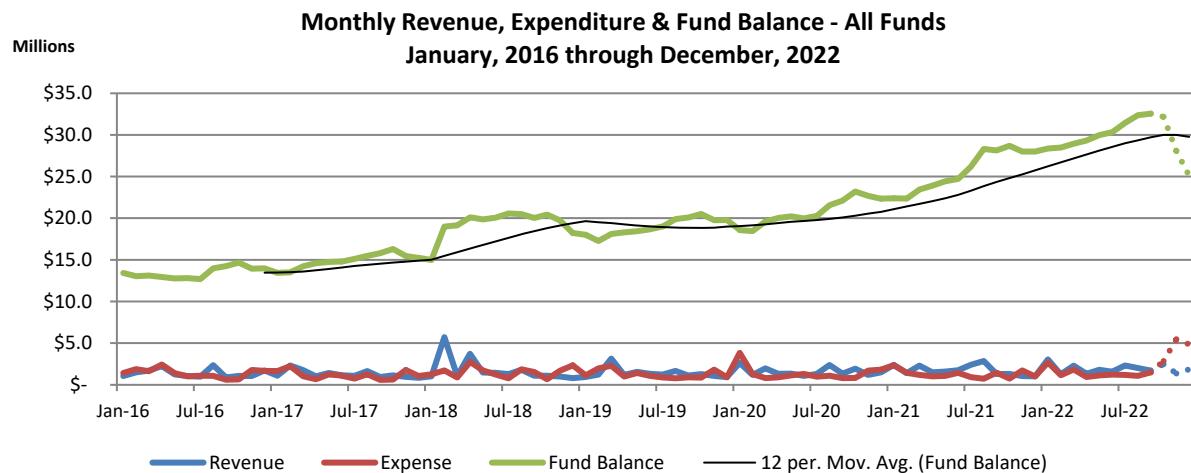
As we conclude the third-quarter of 2022, spending trends continue to appear to be in-line with, or better than, expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 65.04%, well below the straight-line rate of 75%. The lower than anticipated spending was the result of reduced spending on capital outlay 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 88.30%. 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



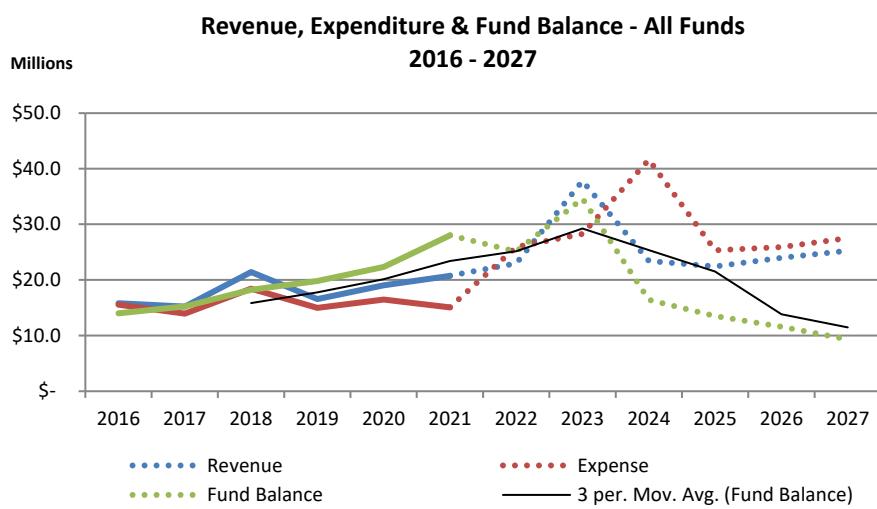
FUND BALANCE/FINANCIAL HEALTH

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 \$2.94 million (10.48%) in 2022 (see chart at the top of the following page which has been updated to reflect the proposed 2023 budget data and the forecast through 2027) to a total funds balance of about \$25.08 million. The year-end 2021 total fund balance was \$28.05 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 – 2027, however, the balance will decline every year during that period with the exception of 2023, which is the result of the issuance of long-term debt. The long-term decline 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 September 2022 with an unencumbered balance of \$3.34 million and



is up by \$491.6 thousand, or 17.25% from December 2021. The Street (201) fund is up by \$690.5 thousand (23.0%), while the Police (208) fund decreased by \$30.8 thousand (0.79%). 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 SEPTEMBER 30, 2022

BANK/FINANCIAL INSTITUTION BALANCES:		SYSTEM FUND CASH BALANCES:	
Governmental Funds Checking (per stmt)	\$ 407,665.02	101 - General Fund	\$ 3,633,393.64
Outstanding checks	(69,004.61)	102 - Undeclared Funds	2,243.76
O/S check sweep pending	70,067.85	Total General Funds	\$ 3,635,637.40
Error Correction/Deposit in-transit	(1,063.24)		
Total Governmental Funds Checking	\$ 407,665.02		
Governmental Funds Sweep Acct (per stmt)	\$ 8,784,671.61	201 - Street Fund	\$ 5,767,532.98
Other in-transit	-	202 - State Highway	450,752.75
O/S check sweep pending	(70,067.85)	203 - Ecological Preservation	8,650.00
Total Governmental Funds Sweep	\$ 8,714,603.76	204 - Pataskala JEDD	3,766.08
Combined Governmental Funds	\$ 9,122,268.78	205 - Permissive License Tax	674,066.05
Payroll Checking Account (per stmt)	\$ 92,657.40	206 - Recreation Fund	410,959.96
Outstanding checks	(9,086.75)	207 - Park Use	134,560.85
Deposits in-transit	-	208 - Police Fund	4,282,902.97
Error correction in-transit	1,772.06	209 - Immobilization	490.00
Total Payroll Checking	\$ 85,342.71	210 - Mayor's Court Computer	23,585.00
Utility Funds Checking (per stmt)	\$ -	211 - Alcohol Enforcement & Education	5,946.10
Deposits in-transit	-	212 - Law Enforcement Trust	17,430.75
Outstanding checks	(432,325.19)	213 - Pataskala Mobile Home Park	4,491.72
O/S check sweep pending	433,630.76	214 - FEMA Grant Fund	-
Error Correction/Other	(1,305.57)	215 - CHIP Fund	-
Total PNB Water-Sewer Checking	\$ -	216 - Community Development Block Grant	-
Utility Funds Sweep Acct (per stmt)	\$ 7,728,395.61	217 - Safe Routes to School	-
Deposits in-transit	-	218 - Police K-9	7,223.63
O/S check sweep pending	(433,630.76)	219 - Sesquicentennial Fund	366.91
Bank error correction/other in-transit	-	220 - Indigent Drivers Interlock	952.10
Total PNB Water-Sewer Sweep	\$ 7,294,764.85	221 - Indigent Drivers Alcohol Treatment	-
Combined PNB Water-Sewer Account	\$ 7,294,764.85	222 - Law Enforcement Training & Ed	10,079.61
Vendor Bond/Security Dep Escrow Account	\$ 10,814.50	223 - Payment In Lieu	58,939.54
Outstanding checks	(500.00)	224 - Local Coronavirus Relief Fund	-
Deposits in-transit	-	225 - COVID Local Fiscal Recovery Fund	838,522.65
Total PNB Fire Escrow Account	\$ 10,314.50	226 - Impact Fees Fund	1,028.17
Fire Escrow Account	\$ -	227 - OneOhio Settlement Fund	1,504.07
Outstanding checks	-	Total Special Revenue	\$ 12,703,751.89
Deposits in-transit	-		
Total PNB Fire Escrow Account	\$ -	401 - Debt Service Fund	\$ 538,563.27
Builders Escrow/Construction Account	\$ 757,020.26	402 - Street Bond	\$ 538,563.27
Outstanding checks	(630.00)		
Deposits in-transit	-	301 - Capital Improvements	\$ 1,706,670.19
Bank error correction/other in-transit	-	302 - Bond Improvements	-
Total PNB Builders/Construction Escrow	\$ 756,390.26	303 - State Issue II Capital Improvements	49,706.87
Police Evidence/Cash Seizure	\$ 16,150.25	304 - Municipal Building Purchase	-
Outstanding checks	-	305 - Counter Bridge Improvement	-
Deposits in-transit	-	306 - SR 310 TIF	991,973.72
Bank error correction/other in-transit	-	307 - Columbia Road Bridge Improvements	-
Total PNB Police Evidence/Cash Seizure	\$ 16,150.25	308 - Capital Facilities	48,660.63
Investments (at cost)		Total Capital Projects	\$ 2,797,011.41
PNB CD 6881	\$ -		
STAR Ohio - Governmental	1,081,259.62	501 - Construction Account/Project	\$ 756,390.26
STAR Ohio - Utility	1,378,274.07	502 - Fire Escrow Fund	-
STAR Ohio - Bond Improvement	-	503 - Vendor Bond & Escrow	10,314.50
STAR Ohio - Local Fiscal Recovery Funds	836,943.05	504 - Police Evidence/Cash Seizure	16,150.25
Raymond James - Governmental	7,802,537.46	999 - Payroll Clearing Fund	85,342.71
Raymond James - Utility	4,201,366.36	Total Escrow/Agency Funds	\$ 868,197.72
Total Investments	\$ 15,300,380.56		
Total Statement Cash Balance	\$ 32,585,611.91	Total Governmental Funds	\$ 20,543,161.69
<i>(Not included in total bank balances)</i>			
PNB Mayors Court Account	\$ 14,939.59	601 - Water Operations	\$ 1,822,272.66
Deposits in transit	953.00	602 - Water Capital Improvements	2,223,428.79
Outstanding checks/ACH	(15,962.59)	603 - Water Bond Improvements	1.06
Bank error/corrections	70.00	604 - Water Debt Service	387,112.93
Total Mayors Court	\$ -	605 - Water Treatment Plant #2	0.38
Statement Balance vs System Cash	\$ -	606 - Water Utility State Issue II (OPWC)	11,471.09
		651 - Sewer Operations	3,161,520.27
		652 - Sewer Capital Improvements	3,825,786.09
		653 - Sewer Bond Improvements	-
		654 - Sewer Debt Service	338,065.91
		655 - The Oaks Assessment	22,791.04
		656 - Sewer Utility State Issue II (OPWC)	250,000.00
		Total Enterprise Funds	\$ 12,042,450.22
		Total All Funds	\$ 32,585,611.91

CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF SEPTEMBER 30, 2022

Fund Number / Description	December 31, 2021 Total Cash Balance	+ Year To-Date Revenues	- Year To-Date Expenditures	= Current Fund Cash Balance	- Outstanding Encumbrances	= September 30, 2022 Unencumbered Fund Balance
101 - General Fund	\$ 2,932,977.78	\$ 2,023,344.49	\$ 1,322,928.63	\$ 3,633,393.64	\$ 292,740.13	\$ 3,340,653.51
102 - Unclaimed Funds	2,243.76	-	-	2,243.76	-	2,243.76
Total General Funds	\$ 2,935,221.54	\$ 2,023,344.49	\$ 1,322,928.63	\$ 3,635,637.40	\$ 292,740.13	\$ 3,342,897.27
201 - Street Fund	\$ 3,605,558.70	\$ 3,533,017.37	\$ 1,371,043.09	\$ 5,767,532.98	\$ 1,805,708.81	\$ 3,961,824.17
202 - State Highway	318,324.24	156,565.94	24,137.43	450,752.75	38,129.11	412,623.64
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	232,544.18	144,666.73	674,066.05	262,580.89	411,485.16
206 - Recreation Fund	210,926.34	557,633.63	357,600.01	410,959.96	53,702.77	357,257.19
207 - Park Use	145,337.63	57,639.63	68,416.41	134,560.85	44,287.61	90,273.24
208 - Police Fund	3,998,031.72	2,813,018.65	2,528,147.40	4,282,902.97	405,942.93	3,876,960.04
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	24,632.49	4,548.00	5,595.49	23,585.00	400.00	23,185.00
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	15,502.84	2,074.75	146.84	17,430.75	13,796.00	3,634.75
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	1,456.00	18,500.00	7,223.63	-	7,223.63
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	-	838,522.65	-	838,522.65	-	838,522.65
226 - Impact Fees Fund	-	1,028.17	-	1,028.17	-	1,028.17
227 - OneOhio Settlement Fund	-	1,504.07	-	1,504.07	-	1,504.07
Total Special Revenue	\$ 9,022,452.25	\$ 8,199,553.04	\$ 4,518,253.40	\$ 12,703,751.89	\$ 2,624,548.12	\$ 10,079,203.77
401 - Debt Service Fund	\$ 293,468.19	\$ 852,924.14	\$ 607,829.06	\$ 538,563.27	\$ 384,737.89	\$ 153,825.38
402 - Street Bond	-	-	-	-	-	-
Total Debt Service	\$ 293,468.19	\$ 852,924.14	\$ 607,829.06	\$ 538,563.27	\$ 384,737.89	\$ 153,825.38
301 - Capital Improvements	\$ 2,355,527.25	\$ 152,490.13	\$ 801,347.19	\$ 1,706,670.19	\$ 236,421.93	\$ 1,470,248.26
302 - Bond Improvements	-	-	-	-	-	-
303 - State Issue II Capital Improvements	50,178.12	-	471.25	49,706.87	17,875.55	31,831.32
304 - Municipal Building Purchase	-	-	-	-	-	-
305 - Courier Bridge Improvement	-	-	-	-	-	-
306 - SR 310 TIF	847,993.69	249,174.56	105,194.53	991,973.72	-	991,973.72
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-
308 - Capital Facilities	146,234.76	52,425.87	150,000.00	48,660.63	-	48,660.63
Total Capital Projects	\$ 3,399,933.82	\$ 454,090.56	\$ 1,057,012.97	\$ 2,797,011.41	\$ 254,297.48	\$ 2,542,713.93
501 - Construction Account/Project	\$ 822,205.47	\$ 190,841.00	\$ 256,656.21	\$ 756,390.26	\$ 542,349.47	\$ 214,040.79
502 - Fire Escrow Fund	-	-	-	-	-	-
503 - Vendor Bond & Escrow	9,314.50	2,750.00	1,750.00	10,314.50	8,714.50	1,600.00
504 - Police Evidence/Cash Seizure	21,081.91	5,644.00	10,575.66	16,150.25	4,521.50	11,628.75
999 - Payroll Clearing Fund	69,466.16	3,343,544.36	3,327,667.81	85,342.71	-	85,342.71
Total Agency/Fiduciary Funds	\$ 922,068.04	\$ 3,542,779.36	\$ 3,596,649.68	\$ 868,197.72	\$ 555,585.47	\$ 312,612.25
Total Governmental Funds	\$ 16,573,143.84	\$ 15,072,691.59	\$ 11,102,673.74	\$ 20,543,161.69	\$ 4,111,909.09	\$ 16,431,252.60
601 - Water Operations	\$ 1,654,280.17	\$ 1,063,809.77	\$ 895,817.28	\$ 1,822,272.66	\$ 302,054.89	\$ 1,520,217.77
602 - Water Capital Improvements	2,790,969.85	801,108.68	1,368,649.74	2,223,428.79	457,694.95	1,765,733.84
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	56,158.49	527,485.55	196,531.11	387,112.93	379,837.89	7,275.04
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	-	467,934.36	456,463.27	11,471.09	148,536.73	(137,065.64)
651 - Sewer Operations	3,524,165.42	1,280,589.88	1,643,235.03	3,161,520.27	313,110.58	2,848,409.69
652 - Sewer Capital Improvements	3,288,127.18	658,869.27	121,210.36	3,825,786.09	69,687.83	3,756,098.26
653 - Sewer Bond Improvements	387.84	-	387.84	-	-	-
654 - Sewer Debt Service	119,704.52	477,876.99	259,515.60	338,065.91	319,238.40	18,827.51
655 - Oaks Assessment	13,136.68	20,497.64	10,843.28	22,791.04	10,132.26	12,658.78
656 - Sewer Utility State Issue II (OPWC)	-	250,000.00	-	250,000.00	-	250,000.00
Total Enterprise Funds	\$ 11,446,931.59	\$ 5,548,172.14	\$ 4,952,653.51	\$ 12,042,450.22	\$ 2,000,293.53	\$ 10,042,156.69
Total All Funds	\$ 28,020,075.43	\$ 20,620,863.73	\$ 16,055,327.25	\$ 32,585,611.91	\$ 6,112,202.62	\$ 26,473,409.29

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF SEPTEMBER 30, 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 Budgets of September 30, 2022		FY 2022 Est Revenue Adjustments		FY 2022 Projected Fund Balances as of September 30, 2022		Balance as % of Budget			
		+ -		+ -		+ -		+ -		+ -		+ -		+ -		+ -		+ -		+ -		+ -					
\$ 2,932,977.78	\$ 2,017,557.00	\$ 2,385,854.00	\$ 83,913.32	\$ 2,469,767.32	\$ 41,500.00	\$ 41,500.00	\$ (36,914.76)	\$ 2,474,352.56	\$ 249,510.00	\$ 2,725,692.22	\$ 110,16%	\$ 2,728,055.98	\$ 110,25%	\$ 2,728,055.98	\$ 110,25%	\$ 2,728,055.98	\$ 110,25%	\$ 2,728,055.98	\$ 110,25%	\$ 2,728,055.98	\$ 110,25%	\$ 2,728,055.98	\$ 110,25%				
\$ 2,935,221.54	\$ 2,017,657.00	\$ 2,385,854.00	\$ 83,913.32	\$ 2,469,767.32	\$ 41,500.00	\$ 41,500.00	\$ (36,914.76)	\$ 2,474,352.56	\$ 249,510.00	\$ 2,725,692.22	\$ 110,16%	\$ 2,728,055.98	\$ 110,25%	\$ 2,728,055.98	\$ 110,25%	\$ 2,728,055.98	\$ 110,25%	\$ 2,728,055.98	\$ 110,25%	\$ 2,728,055.98	\$ 110,25%	\$ 2,728,055.98	\$ 110,25%				
Total General Funds																											
101 - General Fund	\$ 4,433,719.50	\$ 4,276,450.00	\$ 604,270.13	\$ 4,380,720.13	\$ 86,610.40	\$ 3,158,558.07	\$ 324,977.84	\$ 5,047,949.76	\$ 120,422.50	\$ 3,111,750.94	\$ 61,64%	\$ 3,111,750.94	\$ 444,16%	\$ 3,111,750.94	\$ 444,16%	\$ 3,111,750.94	\$ 444,16%	\$ 3,111,750.94	\$ 444,16%	\$ 3,111,750.94	\$ 444,16%	\$ 3,111,750.94	\$ 444,16%				
102 - Unclaimed Funds	\$ 93,264.00	\$ 61,000.00	25,610.40	-	-	\$ 8,650.00	\$ 3,766.08	\$ 83,766.54	\$ 44,236.00	\$ 8,650.00	\$ 100,00%	\$ 8,650.00	\$ 100,00%	\$ 8,650.00	\$ 100,00%	\$ 8,650.00	\$ 100,00%	\$ 8,650.00	\$ 100,00%	\$ 8,650.00	\$ 100,00%	\$ 8,650.00	\$ 100,00%				
201 - Street Fund																											
202 - State Highway	\$ 3,18,324.24	\$ 3,18,324.24	\$ 313,500.00	219,800.47	\$ 533,300.47	\$ 588,083.79	\$ 221,592.55	\$ 533,300.47	\$ 608,851.98	\$ 65,188.00	\$ 27,915.00	\$ 227,739.36	\$ 37,34%	\$ 27,915.00	\$ 37,34%	\$ 27,915.00	\$ 37,34%	\$ 27,915.00	\$ 37,34%	\$ 27,915.00	\$ 37,34%	\$ 27,915.00	\$ 37,34%				
203 - Ecological Preservation	\$ 8,650.00	\$ 8,650.00	9,685.79	9,685.79	\$ 11,488.55	\$ 12,488.55	\$ 71,749.08	\$ 3,510,763.84	\$ 91,250.00	\$ 15,000.00	\$ 94,305.38	\$ 79,976	\$ 94,305.38	\$ 79,976	\$ 94,305.38	\$ 79,976	\$ 94,305.38	\$ 79,976	\$ 94,305.38	\$ 79,976	\$ 94,305.38	\$ 79,976	\$ 94,305.38				
204 - Pataskala JEDD	\$ 3,766.08	\$ 3,766.08	3,792,577.00	3,792,577.00	\$ 410.64	\$ 490.00	\$ 20,221.85	\$ 3,446.10	\$ 15,000.00	\$ 15,000.00	\$ 1,000.00	\$ 21,632.49	\$ 100,00%	\$ 21,632.49	\$ 100,00%	\$ 21,632.49	\$ 100,00%	\$ 21,632.49	\$ 100,00%	\$ 21,632.49	\$ 100,00%	\$ 21,632.49	\$ 100,00%				
205 - Permissive License Tax	\$ 318,688.60	\$ 318,688.60	3,000.00	7,000.00	\$ 2,500.00	\$ 2,500.00	\$ 10,000.00	\$ 4,492.00	\$ 4,492.00	\$ 4,492.00	\$ 4,492.00	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%				
206 - Recreation Fund	\$ 210,926.34	\$ 210,926.34	59,190.00	114,000.00	\$ 3,982,864.88	\$ 3,982,864.88	\$ 25,000.00	\$ 13,002.84	\$ 13,002.84	\$ 13,002.84	\$ 13,002.84	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%				
207 - Park Use	\$ 145,337.63	\$ 145,337.63	4,900.00	4,900.00	\$ 4,900.00	\$ 4,900.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%				
208 - Police Fund	\$ 3,998,031.72	\$ 3,998,031.72	4,500.00	4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%				
209 - Immobilization	\$ 24,632.49	\$ 24,632.49	58,939.54	58,939.54	\$ 63,761.08	\$ 63,761.08	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%				
210 - Mayor's Court Computer	\$ 5,946.10	\$ 5,946.10	14,972.00	14,972.00	\$ 9,651.00	\$ 9,651.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%				
211 - Alcohol Enforcement & Education	\$ 15,500.00	\$ 15,500.00	4,492.00	4,492.00	\$ 4,492.00	\$ 4,492.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%				
212 - Law Enforcement Trust	\$ 213 - Pataskala Mobile Home Park	\$ 214 - FEMA Fund	\$ 215 - CHIP Fund	\$ 216 - Community Development Block Grant	\$ 217 - Safe Routes to School	\$ 218 - Police C-9	\$ 219 - Sequicentennial Fund	\$ 220 - Indigent Drivers Interlock	\$ 221 - Indigent Drivers Alcohol Treatment	\$ 222 - Payment in Lieu	\$ 223 - Local Coronavirus Relief Fund	\$ 225 - Local Fiscal Recovery Fund	\$ 226 - Impact Fees Fund	\$ 227 - Ohioio Settlement Fund	\$ 9,022,452.25	\$ 9,154,917.00	\$ 9,611,553.86	\$ 10,116,470.86	\$ 10,324,174.79	\$ 8,677,915.54	\$ 8,677,915.54	\$ 8,677,915.54	\$ 8,677,915.54	\$ 8,677,915.54	\$ 8,677,915.54	\$ 8,677,915.54	\$ 8,677,915.54
\$ 293,466.19	\$ 293,466.19	\$ 97,264.00	\$ 999,417.00	\$ 999,417.00	\$ 999,417.00	\$ 999,417.00	\$ 273,315.19	\$ 273,315.19	\$ 273,315.19	\$ 2,500.00	\$ 2,500.00	\$ 1,001,917.00	\$ 1,001,917.00	\$ 1,001,917.00	\$ 1,001,917.00	\$ 1,001,917.00	\$ 1,001,917.00	\$ 1,001,917.00	\$ 1,001,917.00	\$ 1,001,917.00	\$ 1,001,917.00	\$ 1,001,917.00	\$ 1,001,917.00				
Total Debt Service																											
301 - Capital Improvements	\$ 2,355,527.25	\$ 122,958.00	\$ 1,013,158.47	\$ 1,182,823.47	\$ 1,295,661.78	\$ 2,500.00	\$ 2,500.00	\$ 1,185,223.47	\$ 1,185,223.47	\$ 1,185,223.47	\$ 1,185,223.47	\$ 1,185,223.47	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%			
50,171.12	\$ 50,171.12	\$ 169,665.00	\$ 1,013,158.47	\$ 1,183,831.32	\$ 18,346.80	\$ 18,346.80	\$ 18,346.80	\$ 18,346.80	\$ 18,346.80	\$ 18,346.80	\$ 18,346.80	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%				
847,993.69	\$ 847,993.69	\$ 250,000.00	\$ 106,694.00	\$ 106,694.00	\$ 991,299.69	\$ 991,299.69	\$ 106,694.00	\$ 106,694.00	\$ 106,694.00	\$ 106,694.00	\$ 106,694.00	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%				
146,234.76	\$ 146,234.76	\$ 97,500.00	\$ 150,000.00	\$ 150,000.00	\$ 93,734.76	\$ 1,457,864.27	\$ 2,412,527.55	\$ 2,412,527.55	\$ 2,412,527.55	\$ 2,412,527.55	\$ 2,412,527.55	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%				
\$ 3,399,933.82	\$ 470,458.00	\$ 426,359.00	\$ 1,031,505.27	\$ 1,301,122.78	\$ 271,082.69	\$ 28,000.00	\$ 28,000.00	\$ 1,329,122.78	\$ 1,329,122.78	\$ 1,329,122.78	\$ 1,329,122.78	\$ 1,329,122.78	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%	\$ 100,00%			
Total Capital Projects																											
501 - Construction Account/Project	\$ 832,205.47	\$ 750,000.00	\$ 100,000.00	\$ 50,000.00	\$ 8,464.50	\$ 8,464.50	\$ 8,464.50	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00					
503 - Fire Escrow Fund	\$ 9,314.50	\$ 10,000.00	\$ 50,000.00	\$ 60,000.00	\$ 2,509.20	\$ 2,509.20	\$ 2,509.20	\$ 62,599.20	\$ 62,599.20	\$ 62,599.20	\$ 62,599.20	\$ 62,599.20	\$ 62,599.20	\$ 62,599.20	\$ 62,599.20	\$ 62,599.20	\$ 62,599.20	\$ 62,599.20	\$ 62,599.20	\$ 62,599.20	\$ 62,599.20	\$ 62,599.20					
504 - Police Evidence/Cash Seizure	\$ 21,081.91	\$ 21,081.91	60,000.00	60,000.00	\$ 169,465.16	\$ 169,465.16	\$ 169,465.16	\$ 69,466.16	\$ 69,466.16	\$ 69,466.16	\$ 69,466.16	\$ 69,466.16	\$ 69,466.16	\$ 69,466.16	\$ 69,466.16	\$ 69,466.16	\$ 69,466.16	\$ 69,466.16	\$ 69,466.16	\$ 69,466.16	\$ 69,466.16	\$ 69,466.16					
Total Fiduciary Agency																											
Total Governmental Funds																											
601 - Water Operations	\$ 1,654,280.17	\$ 1,386,430.00	\$ 53,750.00	\$ 1,950,500.00	\$ 52,689.43	\$ 1,903,189.43	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42	\$ 1,741,530.42				
602 - Water Capital Improvements	\$ 2,750,965.85	\$ 2,750,965.85	\$ 1,06	\$ 52,700.00	\$ 576,369.00	\$ 576,369.00	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49	\$ 7,489.49					
603 - Water Bond Improvements	\$ 56,155.49	\$ 56,155.49	0.38	\$ 20,261.00	\$ 60,000.00	\$ 60,000.00	\$ 144,699.53	\$ 144,699.53	\$ 144,699.53	\$																	

CITY OF PATASKALA, OHIO
SEPTEMBER 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)
Beginning Fund Balance		\$ 28,035,952	\$ 28,035,952			\$ 22,352,604	\$ 22,352,604				
REVENUE											
Taxes	Property Taxes	\$ 1,641,476	\$ 1,707,000	\$ 65,524	96.16%	\$ 1,577,569	\$ 1,587,270	\$ 9,701	99.39%	\$ 63,907	4.05%
	Income Taxes	6,059,316	7,698,165	1,638,850	78.71%	5,453,913	7,153,560	1,699,647	76.24%	605,403	11.10%
	Total Taxes	\$ 7,700,792	\$ 9,405,165	\$ 1,704,373	81.88%	\$ 7,031,482	\$ 8,740,830	\$ 1,709,348	80.44%	\$ 669,310	9.52%
Intergovernmental	State-Shared Revenues	\$ 1,415,826	\$ 1,774,322	\$ 358,496	79.80%	\$ 1,356,643	\$ 1,739,988	\$ 383,345	77.97%	\$ 59,183	4.36%
	Grants & Loans	1,051,609	2,508,807	1,457,198	41.92%	1,905,219	2,235,613	330,395	85.22%	(853,609)	-44.80%
	Other Intergovernmental	7,698	7,600	(98)	101.29%	-	-	-	0.00%	7,698	100.00%
	Total Intergovernmental	\$ 2,475,134	\$ 4,290,729	\$ 1,815,595	57.69%	\$ 3,261,862	\$ 3,975,601	\$ 713,740	82.05%	\$ (786,728)	-24.12%
Charges for Service	General Government Fees	\$ 229,989	\$ 238,415	\$ 8,426	96.47%	\$ 232,802	\$ 243,650	\$ 10,848	95.55%	\$ (2,813)	-1.21%
	Utility Charges	3,704,108	4,632,800	928,692	79.95%	3,688,518	4,718,587	1,030,069	78.17%	15,591	0.42%
	Other Service Charges	163,274	190,000	26,726	85.93%	161,474	190,000	28,526	84.99%	1,800	1.11%
	Total Charges for Service	\$ 4,097,372	\$ 5,061,215	\$ 963,843	80.96%	\$ 4,082,794	\$ 5,152,237	\$ 1,069,443	79.24%	\$ 14,578	0.36%
Fines & Forfeitures	Mayor's Court	\$ 152,928	\$ 205,700	\$ 52,772	74.35%	\$ 53,735	\$ 60,750	\$ 7,015	88.45%	\$ 99,194	184.60%
	Other Fines & Forfeitures	2,280	1,250	(1,030)	182.38%	1,530	2,750	1,220	55.64%	750	49.00%
	Total Fines, Licenses & Permits	\$ 155,208	\$ 206,950	\$ 51,742	75.00%	\$ 55,265	\$ 63,500	\$ 8,235	87.03%	\$ 99,943	180.85%
Special Assessments	Special Assessments	20,527	22,500	1,973	91.23%	26,452	21,261	(5,191)	124.41%	(5,925)	-22.40%
	Total Special Assessments	\$ 20,527	\$ 22,500	\$ 1,973	91.23%	\$ 26,452	\$ 21,261	\$ (5,191)	124.41%	\$ (5,925)	-22.40%
Other Sources	Investment Income	\$ 174,227	\$ 146,665	\$ (27,562)	118.79%	\$ 112,752	\$ 146,605	\$ 33,853	76.91%	\$ 61,476	54.52%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	450,478	1,640,200	1,189,722	27.46%	1,595,359	1,798,000	202,641	88.73%	(1,144,882)	-71.76%
	Total Other Sources	\$ 624,705	\$ 1,786,865	\$ 1,162,160	34.96%	\$ 1,708,111	\$ 1,944,605	\$ 236,494	87.84%	\$ (1,083,406)	-63.43%
Interfund Transfers	Transfers & Advances In	\$ 2,203,582	\$ 2,203,582	\$ -	100.00%	\$ 1,230,214	\$ 1,411,952	\$ 181,738	87.13%	\$ 973,367	79.12%
	Total Transfers	\$ 2,203,582	\$ 2,203,582	\$ -	100.00%	\$ 1,230,214	\$ 1,411,952	\$ 181,738	87.13%	\$ 973,367	79.12%
	Grand Total Revenue	\$ 17,277,319	\$ 22,977,006	\$ 5,699,687	75.19%	\$ 17,396,179	\$ 21,309,986	\$ 3,913,807	81.63%	\$ (118,860)	-0.68%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ (2,203,582)	\$ (2,203,582)	\$ -	0.00%	\$ (1,230,214)	\$ (1,411,952)	\$ 181,738	-12.87%	\$ (973,367)	79.12%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (2,203,582)	\$ (2,203,582)	\$ -	0.00%	\$ (1,230,214)	\$ (1,411,952)	\$ 181,738	-12.87%	\$ (973,367)	79.12%
	Adjusted Grand Total Revenue	\$ 15,073,738	\$ 20,773,424	\$ 5,699,687	72.56%	\$ 16,165,965	\$ 19,898,034	\$ 3,732,070	81.24%	\$ (1,092,227)	-6.76%

		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Grand Total Expenditures											
Salary & Related	\$ 4,082,017	\$ 6,691,268	\$ 2,609,251	38.99%	\$ 446,199	\$ 2,163,051	32.33%	\$ 3,948,665	\$ 133,352	3.38%	
Contractual Services	1,825,787	5,170,918	3,345,131	64.69%	1,442,051	1,903,080	36.80%	1,691,926	133,861	7.91%	
General Operating	1,719,318	3,306,049	1,586,731	47.99%	593,445	993,286	30.04%	1,397,188	322,129	23.06%	
Capital Outlay	1,851,842	6,401,842	4,550,000	71.07%	2,536,562	2,013,439	31.45%	2,345,098	(493,256)	-21.03%	
Debt Service	1,045,114	2,139,155	1,094,041	51.14%	1,093,946	95	0.00%	980,533	64,581	6.59%	
Transfers & Advances	2,203,582	2,203,582	0	0.00%	-	0	0.00%	1,230,214	973,367	79.12%	
	Grand Total Expenditures	\$ 12,727,659	\$ 25,912,813	\$ 13,185,153	50.88%	\$ 6,112,203	\$ 7,072,951	27.30%	\$ 11,593,625	\$ 1,134,034	9.78%
Adjustments:											
	- Interfund transfers & advances	\$ (2,203,582)	\$ (2,203,582)	\$ (0)	0.00%	\$ -	\$ 0	0.00%	\$ (1,230,214)	\$ (973,367)	79.12%
	Total Adjustments	\$ (2,203,582)	\$ (2,203,582)	\$ (0)	0.00%	\$ -	\$ 0	0.00%	\$ (1,230,214)	\$ (973,367)	79.12%
	Adjusted Grand Total Expenditures	\$ 10,524,078	\$ 23,709,231	\$ 13,185,153	55.61%	\$ 6,112,203	\$ 7,072,951	29.83%	\$ 10,363,411	\$ 160,667	1.55%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 32,585,612	\$ 25,084,269		96.80%		\$ 26,473,409		\$ 28,155,158	\$ 4,430,454	15.74%

CITY OF PATASKALA, OHIO
 2022 REVENUE BUDGET ANALYSIS - ALL FUNDS
 THROUGH SEPTEMBER 30, 2022

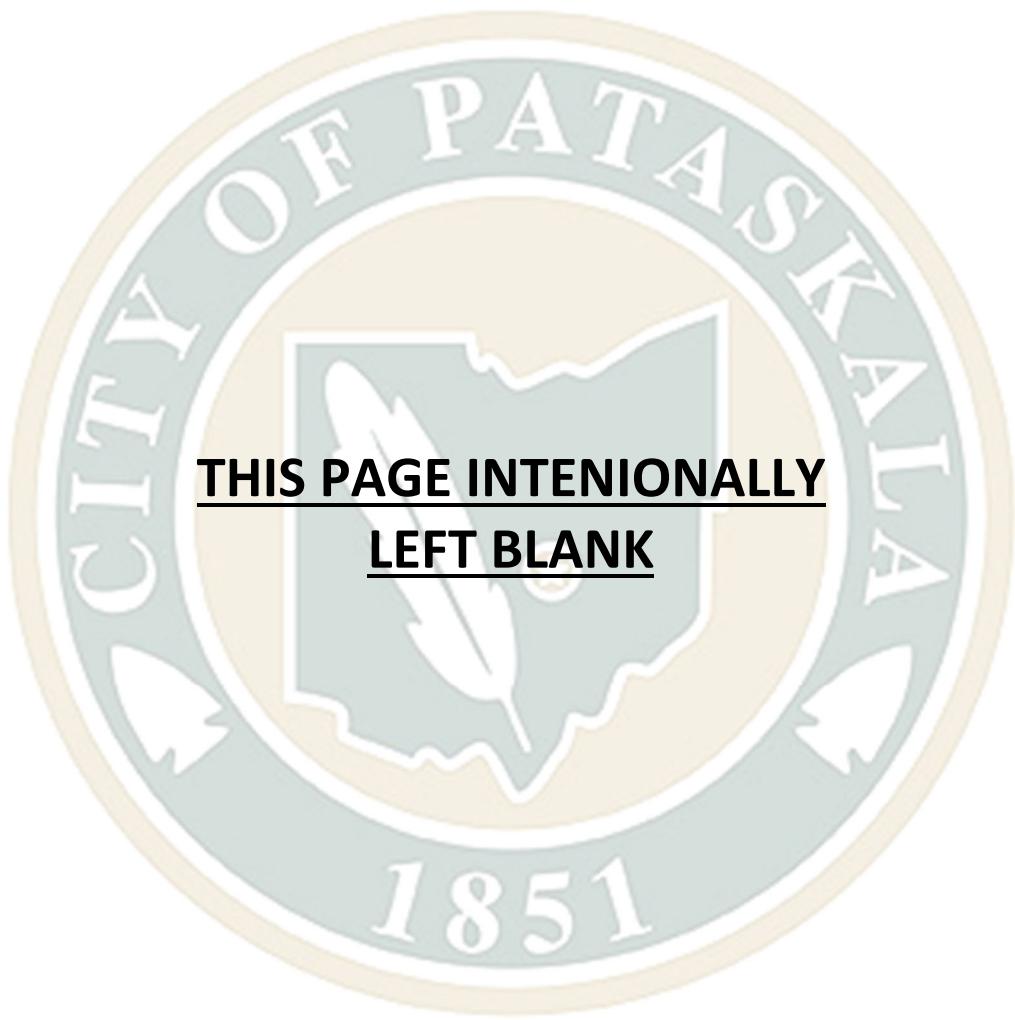
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 7,700,791.74	\$ 9,405,165.00	\$ 1,704,373.26	\$ 9,031,060.00	\$ 374,105.00
Income Taxes	\$ 6,059,315.50	\$ 7,698,165.00	\$ 1,638,849.50	\$ 7,403,882.00	\$ 294,283.00
Property Taxes	\$ 1,641,476.24	\$ 1,707,000.00	\$ 65,523.76	\$ 1,627,178.00	\$ 79,822.00
Intergovernmental	\$ 2,475,133.73	\$ 4,290,729.11	\$ 1,815,595.38	\$ 3,139,775.04	\$ 1,150,954.07
Grants & Loans	\$ 1,051,609.45	\$ 2,508,807.11	\$ 1,457,197.66	\$ 1,356,880.54	\$ 1,151,926.57
State-Shared Revenues	\$ 1,415,826.10	\$ 1,774,322.00	\$ 358,495.90	\$ 1,782,894.50	\$ (8,572.50)
Other Intergovernmental	\$ 7,698.18	\$ 7,600.00	\$ (98.18)	\$ -	\$ 7,600.00
Charges for Service	\$ 4,097,371.92	\$ 5,061,215.00	\$ 963,843.08	\$ 4,937,450.00	\$ 123,765.00
General Government Fees	\$ 229,989.41	\$ 238,415.00	\$ 8,425.59	\$ 231,650.00	\$ 6,765.00
Utility	\$ 3,704,108.48	\$ 4,632,800.00	\$ 928,691.52	\$ 4,515,800.00	\$ 117,000.00
Other Service Charges	\$ 163,274.03	\$ 190,000.00	\$ 26,725.97	\$ 190,000.00	\$ -
Fines & Forfeitures	\$ 155,208.08	\$ 206,950.00	\$ 51,741.92	\$ 74,850.00	\$ 132,100.00
Mayor's Court	\$ 152,928.33	\$ 205,700.00	\$ 52,771.67	\$ 72,100.00	\$ 133,600.00
Other Fines & Forfeitures	\$ 2,279.75	\$ 1,250.00	\$ (1,029.75)	\$ 2,750.00	\$ (1,500.00)
Special Assessments	\$ 20,527.23	\$ 22,500.00	\$ 1,972.77	\$ 21,261.00	\$ 1,239.00
Special Assessments	\$ 20,527.23	\$ 22,500.00	\$ 1,972.77	\$ 21,261.00	\$ 1,239.00
Miscellaneous Revenue	\$ 624,704.83	\$ 1,786,865.16	\$ 1,162,160.33	\$ 1,481,117.44	\$ 305,747.72
Investment Income	\$ 174,227.24	\$ 146,665.16	\$ (27,562.08)	\$ 141,317.44	\$ 5,347.72
Other Miscellaneous Revenue	\$ 450,477.59	\$ 1,640,200.00	\$ 1,189,722.41	\$ 1,339,800.00	\$ 300,400.00
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 2,203,581.84	\$ 2,203,581.84	\$ -	\$ 2,189,581.84	\$ 14,000.00
Transfers & Advances	\$ 2,203,581.84	\$ 2,203,581.84	\$ -	\$ 2,189,581.84	\$ 14,000.00
Grand Total	\$ 17,277,319.37	\$ 22,977,006.11	\$ 5,699,686.74	\$ 20,875,095.32	\$ 2,101,910.79

CITY OF PATASKALA, OHIO
 2022 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH SEPTEMBER 30, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 4,082,017.08	\$ 446,199.09	\$ 6,691,267.59	\$ 2,163,051.42	\$ 6,626,447.00	\$ 26,870.59	\$ 37,950.00
Contractual Services	\$ 1,825,786.62	\$ 1,442,050.74	\$ 5,170,917.54	\$ 1,903,080.18	\$ 4,236,890.00	\$ 870,727.54	\$ 63,300.00
General Operating	\$ 1,719,317.86	\$ 593,444.80	\$ 3,306,048.50	\$ 993,285.84	\$ 2,930,684.00	\$ 227,364.50	\$ 148,000.00
Capital Outlay	\$ 1,851,841.98	\$ 2,536,561.55	\$ 6,401,842.11	\$ 2,013,438.58	\$ 4,070,807.00	\$ 1,592,035.11	\$ 739,000.00
Debt Service	\$ 1,045,114.06	\$ 1,093,946.44	\$ 2,139,155.00	\$ 94.50	\$ 2,139,155.00	\$ -	\$ -
Transfers & Advances	\$ 2,203,581.84	\$ -	\$ 2,203,582.00	\$ 0.16	\$ 2,189,582.00	\$ -	\$ 14,000.00
Grand Total	\$ 12,727,659.44	\$ 6,112,202.62	\$ 25,912,812.74	\$ 7,072,950.68	\$ 22,193,565.00	\$ 2,716,997.74	\$ 1,002,250.00

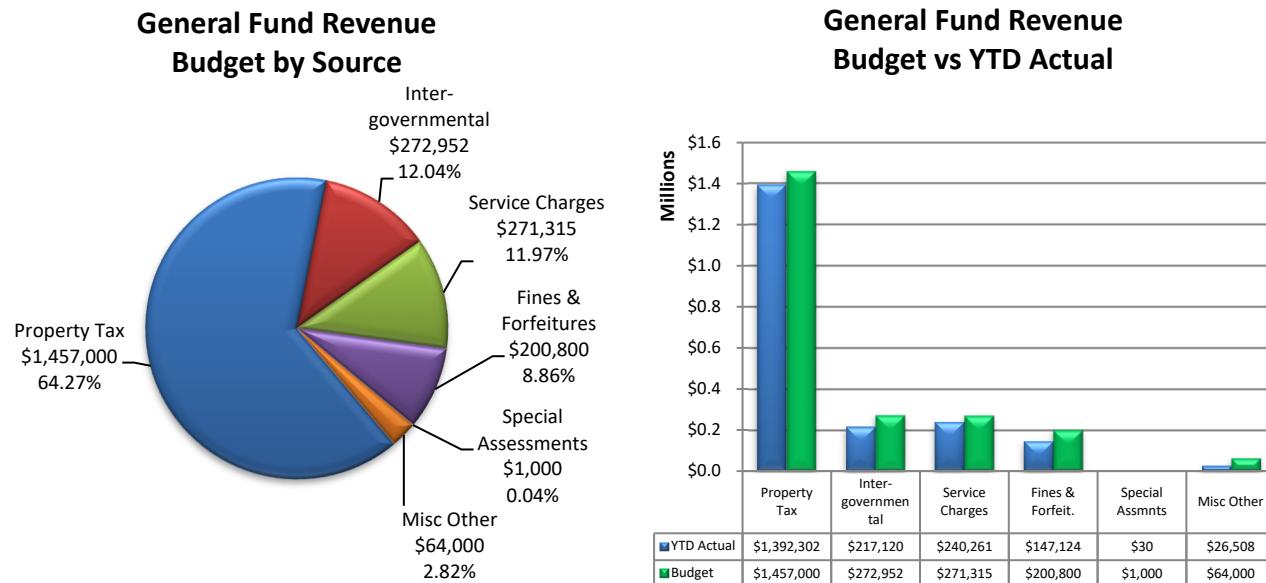
CITY OF PATASKALA, OHIO
 2022 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH SEPTEMBER 30, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 4,082,017.08	\$ 446,199.09	\$ 6,691,267.59	\$ 2,163,051.42	\$ 6,626,447.00	\$ 26,870.59	\$ 37,950.00
Salaries & Wages	\$ 2,817,658.66	\$ 8,741.20	\$ 4,257,974.20	\$ 1,431,574.34	\$ 4,241,130.00	\$ 4,391.20	\$ 12,453.00
Taxes & Insurance	\$ 731,743.10	\$ 412,265.74	\$ 1,569,939.65	\$ 425,930.81	\$ 1,540,836.00	\$ 18,000.65	\$ 11,103.00
Pension	\$ 470,119.72	\$ -	\$ 720,229.00	\$ 250,109.28	\$ 704,035.00	\$ -	\$ 16,194.00
Employee Benefits	\$ 62,495.60	\$ 25,192.15	\$ 143,124.74	\$ 55,436.99	\$ 140,446.00	\$ 4,478.74	\$ (1,800.00)
Contractual Services	\$ 1,825,786.62	\$ 1,442,050.74	\$ 5,170,917.54	\$ 1,903,080.18	\$ 4,236,890.00	\$ 870,727.54	\$ 63,300.00
Governmental Services	\$ 74,950.72	\$ 8,222.00	\$ 114,470.00	\$ 31,297.28	\$ 111,600.00	\$ 4,370.00	\$ (1,500.00)
Financial & Legal	\$ 267,380.65	\$ 164,019.94	\$ 602,896.27	\$ 171,495.68	\$ 525,348.00	\$ 24,248.27	\$ 53,300.00
Planning & Zoning	\$ 479,016.43	\$ 887,475.08	\$ 2,551,090.61	\$ 1,184,599.10	\$ 1,813,600.00	\$ 738,490.61	\$ (1,000.00)
Maintenance & Insurance	\$ 398,460.81	\$ 42,017.14	\$ 634,551.62	\$ 194,073.67	\$ 609,000.00	\$ 24,551.62	\$ 1,000.00
Other Contractual	\$ 443,815.55	\$ 199,262.73	\$ 898,185.68	\$ 255,107.40	\$ 819,342.00	\$ 67,343.68	\$ 11,500.00
Utility	\$ 162,162.46	\$ 141,053.85	\$ 369,723.36	\$ 66,507.05	\$ 358,000.00	\$ 11,723.36	\$ -
General Operating	\$ 1,719,317.86	\$ 593,444.80	\$ 3,306,048.50	\$ 993,285.84	\$ 2,930,684.00	\$ 227,364.50	\$ 148,000.00
Supplies & Materials	\$ 494,765.55	\$ 205,157.01	\$ 942,845.47	\$ 242,922.91	\$ 887,779.00	\$ 38,954.42	\$ 16,112.05
Transportation	\$ 154,959.85	\$ 77,998.59	\$ 287,843.31	\$ 54,884.87	\$ 260,862.00	\$ 16,981.31	\$ 10,000.00
Equipment	\$ 167,824.24	\$ 100,551.52	\$ 395,528.06	\$ 127,152.30	\$ 360,216.00	\$ 20,324.11	\$ 14,987.95
Law Enforcement	\$ 48,539.87	\$ 9,546.38	\$ 62,403.55	\$ 4,317.30	\$ 35,000.00	\$ 6,403.55	\$ 21,000.00
Utilities	\$ 338,737.57	\$ 135,530.73	\$ 592,599.85	\$ 118,331.55	\$ 580,158.00	\$ 16,491.85	\$ (4,050.00)
Tax-Related Expenses	\$ 315,184.45	\$ 6,192.65	\$ 414,174.00	\$ 92,796.90	\$ 357,174.00	\$ -	\$ 57,000.00
Miscellaneous Operating	\$ 199,306.33	\$ 58,467.92	\$ 610,654.26	\$ 352,880.01	\$ 449,495.00	\$ 128,209.26	\$ 32,950.00
Capital Outlay	\$ 1,851,841.98	\$ 2,536,561.55	\$ 6,401,842.11	\$ 2,013,438.58	\$ 4,070,807.00	\$ 1,592,035.11	\$ 739,000.00
Equipment	\$ 120,427.43	\$ 52,351.03	\$ 269,148.80	\$ 96,370.34	\$ 260,900.00	\$ 8,248.80	\$ -
Facilities	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -
Rolling Stock	\$ 225,716.99	\$ 100,000.00	\$ 336,907.00	\$ 11,190.01	\$ 336,907.00	\$ -	\$ -
Capital Projects	\$ 1,505,697.56	\$ 2,384,210.52	\$ 5,695,786.31	\$ 1,805,878.23	\$ 3,373,000.00	\$ 1,583,786.31	\$ 739,000.00
Debt Service	\$ 1,045,114.06	\$ 1,093,946.44	\$ 2,139,155.00	\$ 94.50	\$ 2,139,155.00	\$ -	\$ -
Interest Expense - Governmental Funds	\$ 177,093.05	\$ 74,112.89	\$ 251,299.00	\$ 93.06	\$ 251,299.00	\$ -	\$ -
Principal Payment - Governmental Funds	\$ 401,842.56	\$ 310,625.00	\$ 712,469.00	\$ 1.44	\$ 712,469.00	\$ -	\$ -
Interest Expense - Utility Funds	\$ 146,513.58	\$ 143,217.42	\$ 289,731.00	\$ -	\$ 289,731.00	\$ -	\$ -
Principal Payment - Utility Funds	\$ 319,664.87	\$ 565,991.13	\$ 885,656.00	\$ -	\$ 885,656.00	\$ -	\$ -
Other Debt-Related Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 2,203,581.84	\$ -	\$ 2,203,582.00	\$ 0.16	\$ 2,189,582.00	\$ -	\$ 14,000.00
Transfers & Advances	\$ 2,203,581.84	\$ -	\$ 2,203,582.00	\$ 0.16	\$ 2,189,582.00	\$ -	\$ 14,000.00
Grand Total	\$ 12,727,659.44	\$ 6,112,202.62	\$ 25,912,812.74	\$ 7,072,950.68	\$ 22,193,565.00	\$ 2,716,997.74	\$ 1,002,250.00



General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$2.02 million, which represents 89.25% of budget. When compared to a straight-line rate of 75%, general fund revenues through September 30th are running well ahead of budget. Typically, the timing of when the city receives its semi-annual property tax settlements tends to skew the total. We received the 2nd half property tax settlement during the month of August. Eliminating the impact that the timing of the property tax receipts has in the calculation, the total is running at 73.90%, or approximately 1.1% lower than budget.



The largest revenue source for the general fund is property taxes, which accounts for 64.27% of the 2022 general fund revenue budget. The 2022 budget for this category is projected to be \$1.46 million and would be up by \$127.2 thousand (9.56%) when compared to 2021 full-year collections. To-date, the general fund has received \$1.39 million in property tax revenues from the Licking County Treasurer and the State of Ohio (95.56% of budget). This total is up by \$62.5 thousand (4.70%) from the same nine-month period in 2021. The increase is the result of an increased assessed valuation of the city due to recent residential construction.

Intergovernmental revenue represents the second largest revenue category for the general fund. 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 \$273.0 thousand (12.04% 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 \$217.1 thousand in this category (79.55% of budget) and is up by \$24.7 thousand (12.84%) when compared to the same nine-month period in 2021.

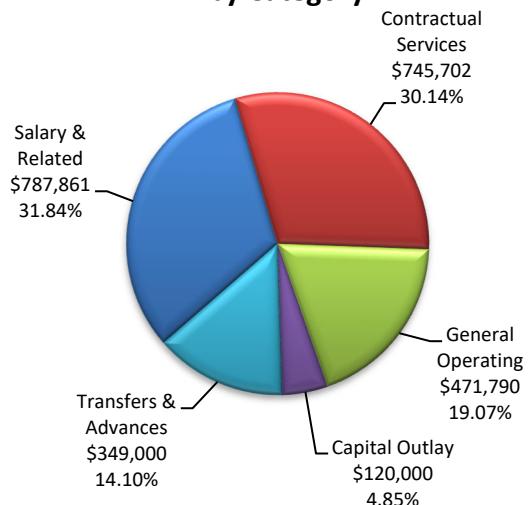
Service charge revenues is the next major general fund revenue source. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2022 budget in this category is \$271.3 thousand (11.97% of budget). Through September 30, the city has received \$240.3 thousand (88.55% of budget) and is down by \$12.9 thousand (5.10%) from FY 2021. The variance is the result of reduced requests for permits

from the city in 2021 (down \$15.5 thousand); partially offset by increased variance applications and zoning permit requests (up \$0.8 thousand) and increased franchise fee collections (up \$1.8 thousand).

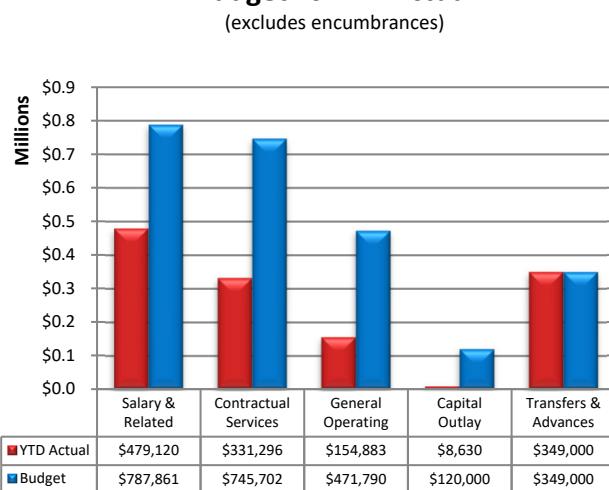
Fines and forfeitures revenue represents the other major revenue category for the general fund. The 2022 budget in this category is \$200.8 thousand (8.86% of budget) and consists of fines and forfeitures generated by the operation of the city's Mayor's Court, as well as other state-generated fines. Through September 30, the city has received \$147.1 thousand in this category, which represents 73.27% of budget. Compared to the same nine-month period in 2021, the total is up by \$96.6 thousand, or 191.4%. The primary driver of the increase is the improved rate of revenue generated by the Mayor's Court in 2022. The category forecast was increased in June by \$144.0 thousand (253%) due to significant non-traffic penalties assessed by the court.

Expenditures – The general fund has a total appropriated expenditure budget for 2022 of approximately \$2.47 million. Total spending through September 30 is \$1.32 million and is equal to 53.47% of the budget. Including encumbrances (e.g., purchase orders) of \$292.7 thousand (but excluding transfers) in the total results in a total ratio equal to 59.60% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same nine-month period in 2021 (and excluding transfers), the total is down by \$76.0 thousand (7.24%).

**General Fund Expense Budget
by Category**



**General Fund Spending
Budget vs YTD Actual**



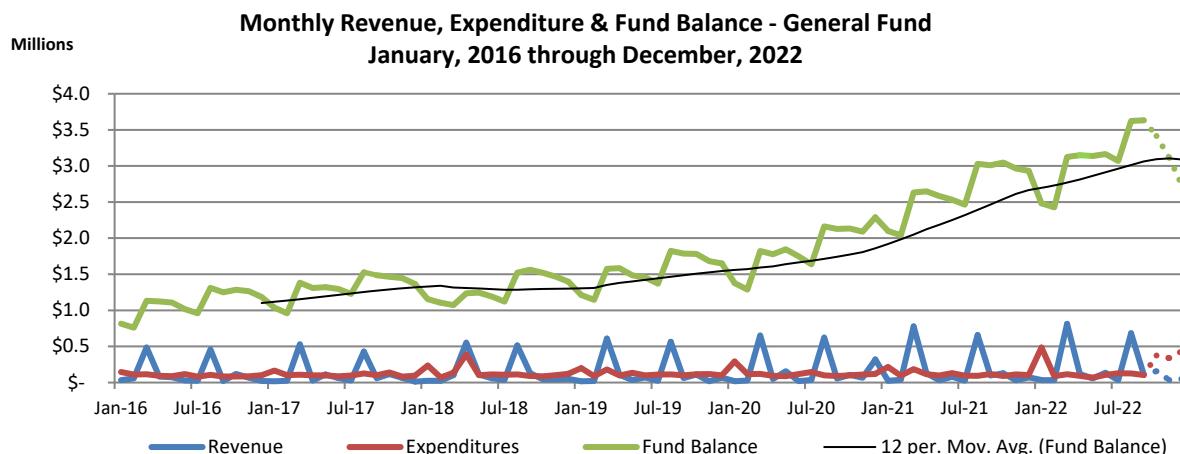
Salaries, wages and other employee-related costs represent the largest expense category, with a 2022 budget of \$787.9 thousand, or 31.84% of the general fund budget. Spending through September 30 was \$479.1 thousand, or 60.81% of budget. The positive variance (\$111.8 thousand below budget) was primarily the result of open positions and reduced employee HRA funding paid through September.

Contractual services is another major expense category in the General fund. The 2022 budget in this category is \$745.7 thousand (30.14% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through September 30 is \$331.3 thousand (44.43% of budget). Including encumbrances (e.g., purchase orders) of \$61.0 thousand in the total, 68.56% 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 \$471.8 thousand, or 19.07% of the fund's budget. Year to-date 2022 spending in this category is \$154.9 thousand and is equal to 32.83% of budget. Including encumbrances in the calculation, the total spent or committed is \$254.1 thousand, or 53.87% of budget. Spending in this category is down by \$18.8 thousand (10.81%) from the same nine-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.

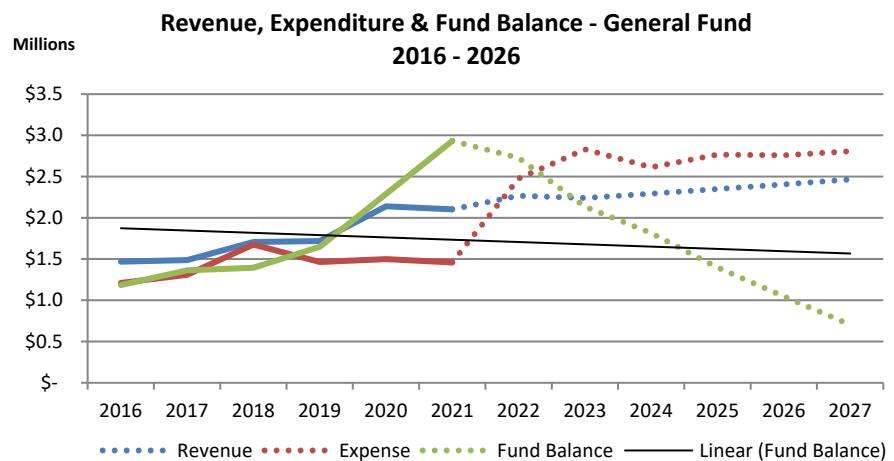
Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in 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 \$207.3 thousand (7.07%) 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 top of the following 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 2027. The result of this is a declining fund balance in all future years. This chart has been updated with the proposed 2023 budget data and the forecast through 2027. Based upon the numbers, the fund balance is currently projected to be \$704.6 thousand at the end of FY 2027 and would reflect a carryover balance ratio of 25.11% which is at the low end of the 25-35% target range per the city's fund balance policy.



CITY OF PATASKALA, OHIO
SEPTEMBER 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)
Beginning Fund Balance	\$ 2,932,978	\$ 2,932,978			\$ 2,289,899	\$ 2,289,899				
REVENUE										
Taxes	Property Taxes	\$ 1,392,302	\$ 1,457,000	\$ 64,698 95.56%	\$ 1,329,840	\$ 1,337,270	\$ 7,430 99.44%	\$ 62,462 4.70%		
	Income Taxes	-	-	0.00%	-	-	-	0.00%		0.00%
	Total Taxes	\$ 1,392,302	\$ 1,457,000	\$ 64,698 95.56%	\$ 1,329,840	\$ 1,337,270	\$ 7,430 99.44%	\$ 62,462 4.70%		
Intergovernmental	State-Shared Revenues	\$ 217,120	\$ 272,952	\$ 55,832 79.55%	\$ 192,414	\$ 247,978	\$ 55,564 77.59%	\$ 24,706 12.84%		
	Grants & Loans	-	-	0.00%	-	-	-	0.00%		0.00%
	Other Intergovernmental	-	-	0.00%	-	-	-	0.00%		0.00%
	Total Intergovernmental	\$ 217,120	\$ 272,952	\$ 55,832 79.55%	\$ 192,414	\$ 247,978	\$ 55,564 77.59%	\$ 24,706 12.84%		
Charges for Service	General Government Fees	\$ 76,987	\$ 81,315	\$ 4,328 94.68%	\$ 91,697	\$ 92,800	\$ 1,103 98.81%	\$ (14,710) -16.04%		
	Utility Charges	-	-	0.00%	-	-	-	0.00%		0.00%
	Other Service Charges	163,274	190,000	26,726 85.93%	161,474	190,000	28,526 84.99%	1,800 1.11%		
	Total Charges for Service	\$ 240,261	\$ 271,315	\$ 31,054 88.55%	\$ 253,171	\$ 282,800	\$ 29,629 89.52%	\$ (12,910) -5.10%		
Fines & Forfeitures	Mayor's Court	\$ 147,124	\$ 200,700	\$ 53,576 73.31%	\$ 50,388	\$ 56,750	\$ 6,362 88.79%	\$ 96,737 191.98%		
	Other Fines & Forfeitures	-	100	100 0.00%	100	100	- 100.00%	(100) -100.00%		
	Total Fines, Licenses & Permits	\$ 147,124	\$ 200,800	\$ 53,676 73.27%	\$ 50,488	\$ 56,850	\$ 6,362 88.81%	\$ 96,637 191.41%		
Special Assessments	Special Assessments	30	1,000	970 2.96%	5,855	1,000	(4,855) 585.55%	(5,826) -99.49%		
	Total Special Assessments	\$ 30	\$ 1,000	\$ 970 2.96%	\$ 5,855	\$ 1,000	\$ (4,855) 585.55%	\$ (5,826) -99.49%		
Other Sources	Investment Income	\$ 23,453	\$ 17,500	\$ (5,953) 134.01%	\$ 14,509	\$ 20,000	\$ 5,491 72.54%	\$ 8,944 61.65%		
	Proceeds from Debt Issuance	-	-	0.00%	-	-	- 0.00%	-		
	Other Miscellaneous Income	3,055	46,500	43,445 6.57%	23,443	31,500	8,057 74.42%	(20,388) -86.97%		
	Total Other Sources	\$ 26,508	\$ 64,000	\$ 37,492 41.42%	\$ 37,952	\$ 51,500	\$ 13,548 73.69%	\$ (11,444) -30.15%		
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ - 0.00%	\$ -	\$ -	\$ - 0.00%	\$ -		
	Total Transfers	\$ -	\$ -	\$ - 0.00%	\$ -	\$ -	\$ - 0.00%	\$ -		
	Grand Total Revenue	\$ 2,023,344	\$ 2,267,067	\$ 243,723 89.25%	\$ 1,869,720	\$ 1,977,398	\$ 107,678 94.55%	\$ 153,625 8.22%		
Adjustments:										
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ - 0.00%	\$ -	\$ -	\$ - 0.00%	\$ -		
	Total Adjustments to Revenue	\$ -	\$ -	\$ - 0.00%	\$ -	\$ -	\$ - 0.00%	\$ -		
	Adjusted Grand Total Revenue	\$ 2,023,344	\$ 2,267,067	\$ 243,723 89.25%	\$ 1,869,720	\$ 1,977,398	\$ 107,678 94.55%	\$ 153,625 8.22%		

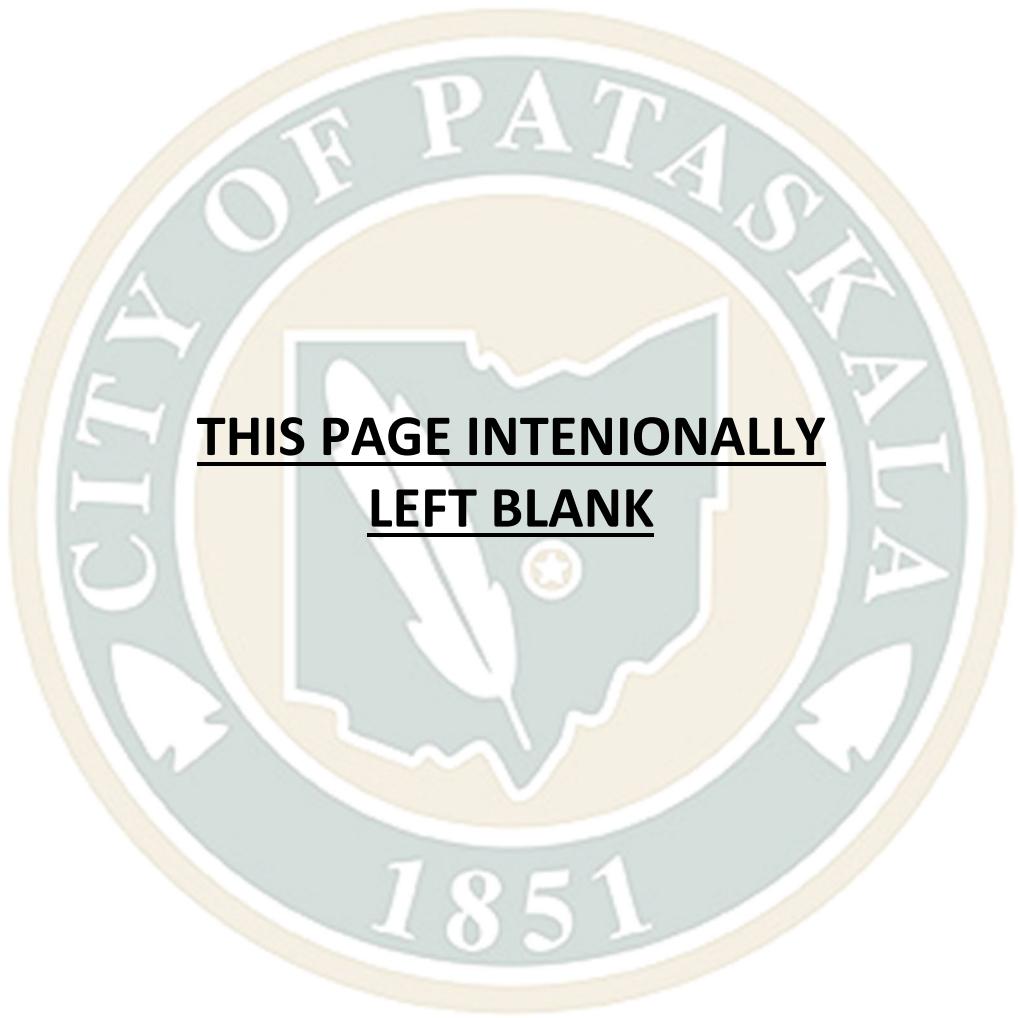
	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 479,120	\$ 787,861	\$ 308,741	39.19%	\$ 61,045	\$ 247,696	31.44%	\$ 503,191	\$ (24,071) -4.78%	
Contractual Services	331,296	745,702	414,406	55.57%	132,076	282,330	37.86%	351,125	(19,829) -5.65%	
General Operating	154,883	471,790	316,907	67.17%	99,249	217,658	46.13%	173,647	(18,764) -10.81%	
Capital Outlay	8,630	120,000	111,370	92.81%	370	111,000	92.50%	21,987	(13,357) -60.75%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	- 0.00%	
Transfers & Advances	349,000	349,000	-	0.00%	-	-	0.00%	100,000	249,000 249.00%	
	Grand Total Expenditures	\$ 1,322,929	\$ 2,474,353	\$ 1,151,424 46.53%	\$ 292,740	\$ 858,684 34.70%	\$ 1,149,950 94.55%	\$ 172,979 15.04%		
Adjustments:										
	- Interfund transfers & advances	\$ (349,000)	\$ (349,000)	\$ - 0.00%	\$ -	\$ -	\$ - 0.00%	\$ (100,000)	\$ (249,000) 249.00%	
	Total Adjustments	\$ (349,000)	\$ (349,000)	\$ - 0.00%	\$ -	\$ -	\$ - 0.00%	\$ (100,000)	\$ (249,000) 249.00%	
	Adjusted Grand Total Expenditures	\$ 973,929	\$ 2,125,353	\$ 1,151,424 54.18%	\$ 292,740	\$ 858,684 40.40%	\$ 1,049,950 94.55%	\$ (76,021) -7.24%		
Ending Fund Balance	(based on non-adjusted expenditures)		\$ 3,633,394	\$ 2,725,692 110.16%		\$ 3,340,654		\$ 3,009,669	\$ 623,725 20.72%	

CITY OF PATASKALA, OHIO
 2022 REVENUE BUDGET ANALYSIS - General Fund (101)
 THROUGH SEPTEMBER 30, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 2,023,344.49	\$ 2,267,067.00	\$ 243,722.51	\$ 2,017,557.00	\$ 249,510.00
Taxes	\$ 1,392,301.68	\$ 1,457,000.00	\$ 64,698.32	\$ 1,377,178.00	\$ 79,822.00
Property Taxes	\$ 1,392,301.68	\$ 1,457,000.00	\$ 64,698.32	\$ 1,377,178.00	\$ 79,822.00
Intergovernmental	\$ 217,120.40	\$ 272,952.00	\$ 55,831.60	\$ 252,479.00	\$ 20,473.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 217,120.40	\$ 272,952.00	\$ 55,831.60	\$ 252,479.00	\$ 20,473.00
Charges for Service	\$ 240,260.92	\$ 271,315.00	\$ 31,054.08	\$ 267,800.00	\$ 3,515.00
General Government Fees	\$ 76,986.89	\$ 81,315.00	\$ 4,328.11	\$ 77,800.00	\$ 3,515.00
Other Service Charges	\$ 163,274.03	\$ 190,000.00	\$ 26,725.97	\$ 190,000.00	\$ -
Fines & Forfeitures	\$ 147,124.33	\$ 200,800.00	\$ 53,675.67	\$ 68,200.00	\$ 132,600.00
Mayor's Court	\$ 147,124.33	\$ 200,700.00	\$ 53,575.67	\$ 68,100.00	\$ 132,600.00
Other Fines & Forfeitures	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Special Assessments	\$ 29.59	\$ 1,000.00	\$ 970.41	\$ 1,000.00	\$ -
Special Assessments	\$ 29.59	\$ 1,000.00	\$ 970.41	\$ 1,000.00	\$ -
Miscellaneous Revenue	\$ 26,507.57	\$ 64,000.00	\$ 37,492.43	\$ 50,900.00	\$ 13,100.00
Investment Income	\$ 23,452.59	\$ 17,500.00	\$ (5,952.59)	\$ 19,400.00	\$ (1,900.00)
Other Miscellaneous Revenue	\$ 3,054.98	\$ 46,500.00	\$ 43,445.02	\$ 31,500.00	\$ 15,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,023,344.49	\$ 2,267,067.00	\$ 243,722.51	\$ 2,017,557.00	\$ 249,510.00

CITY OF PATASKALA, OHIO
 2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH SEPTEMBER 30, 2022

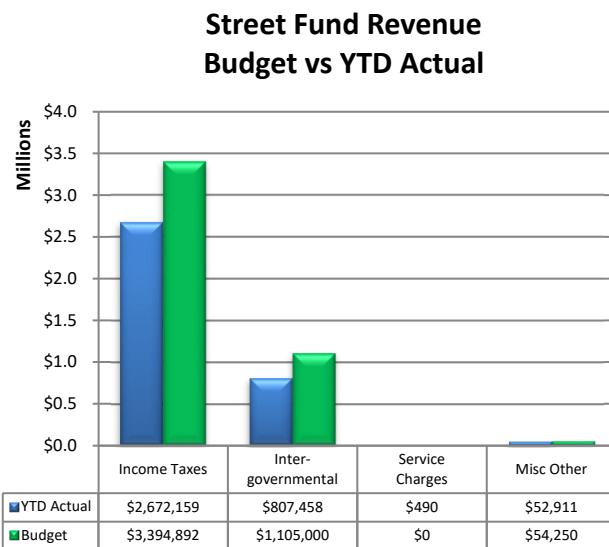
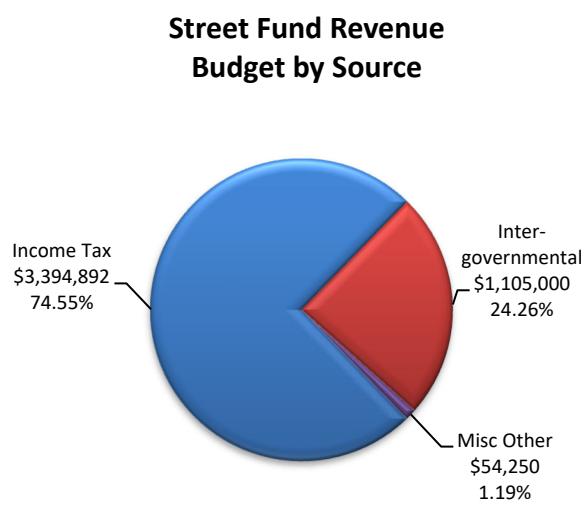
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 1,322,928.63	\$ 292,740.13	\$ 2,474,352.56	\$ 858,683.80	\$ 2,385,854.00	\$ 46,998.56	\$ 41,500.00
General Government	\$ 477,333.05	\$ 104,015.21	\$ 998,855.27	\$ 417,507.01	\$ 965,378.00	\$ 20,977.27	\$ 12,500.00
Salary & Related	\$ 286,754.07	\$ 33,066.33	\$ 476,433.38	\$ 156,612.98	\$ 484,012.00	\$ 2,421.38	\$ (10,000.00)
Contractual Services	\$ 163,320.95	\$ 48,611.37	\$ 350,779.77	\$ 138,847.45	\$ 332,315.00	\$ 8,464.77	\$ 10,000.00
General Operating	\$ 27,258.03	\$ 22,337.51	\$ 171,642.12	\$ 122,046.58	\$ 149,051.00	\$ 10,091.12	\$ 12,500.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 122,093.17	\$ 17,764.48	\$ 209,692.61	\$ 69,834.96	\$ 204,073.00	\$ 5,619.61	\$ -
Salary & Related	\$ 108,181.05	\$ 9,028.88	\$ 163,973.00	\$ 46,763.07	\$ 163,123.00	\$ 850.00	\$ -
Contractual Services	\$ 8,713.57	\$ 2,530.02	\$ 14,970.48	\$ 3,726.89	\$ 12,000.00	\$ 2,970.48	\$ -
General Operating	\$ 5,198.55	\$ 6,205.58	\$ 30,749.13	\$ 19,345.00	\$ 28,950.00	\$ 1,799.13	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 128,720.54	\$ 68,703.48	\$ 326,064.95	\$ 128,640.93	\$ 317,650.00	\$ 8,414.95	\$ -
Salary & Related	\$ 57,100.66	\$ 16,002.78	\$ 104,550.00	\$ 31,446.56	\$ 104,550.00	\$ -	\$ -
Contractual Services	\$ 70,683.53	\$ 52,195.93	\$ 209,514.95	\$ 86,635.49	\$ 201,100.00	\$ 8,414.95	\$ -
General Operating	\$ 936.35	\$ 504.77	\$ 12,000.00	\$ 10,558.88	\$ 12,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 66,597.39	\$ 12,410.26	\$ 113,256.25	\$ 34,248.60	\$ 111,053.00	\$ 2,203.25	\$ -
Salary & Related	\$ 26,937.81	\$ 2,793.01	\$ 42,604.60	\$ 12,873.78	\$ 43,250.00	\$ 654.60	\$ (1,300.00)
Contractual Services	\$ 34,443.39	\$ 4,347.86	\$ 46,824.57	\$ 8,033.32	\$ 44,263.00	\$ 1,261.57	\$ 1,300.00
General Operating	\$ 5,216.19	\$ 5,269.39	\$ 23,827.08	\$ 13,341.50	\$ 23,540.00	\$ 287.08	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 179,184.48	\$ 89,846.70	\$ 477,483.48	\$ 208,452.30	\$ 452,700.00	\$ 9,783.48	\$ 15,000.00
Salary & Related	\$ 145.96	\$ 154.04	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -
Contractual Services	\$ 54,134.50	\$ 24,391.12	\$ 123,612.16	\$ 45,086.54	\$ 118,000.00	\$ 5,612.16	\$ -
General Operating	\$ 116,274.02	\$ 64,931.54	\$ 233,571.32	\$ 52,365.76	\$ 214,400.00	\$ 4,171.32	\$ 15,000.00
Capital Outlay	\$ 8,630.00	\$ 370.00	\$ 120,000.00	\$ 111,000.00	\$ 120,000.00	\$ -	\$ -
Recreational Programming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 349,000.00	\$ -	\$ 349,000.00	\$ -	\$ 335,000.00	\$ -	\$ 14,000.00
Transfers & Advances	\$ 349,000.00	\$ -	\$ 349,000.00	\$ -	\$ 335,000.00	\$ -	\$ 14,000.00
Grand Total	\$ 1,322,928.63	\$ 292,740.13	\$ 2,474,352.56	\$ 858,683.80	\$ 2,385,854.00	\$ 46,998.56	\$ 41,500.00



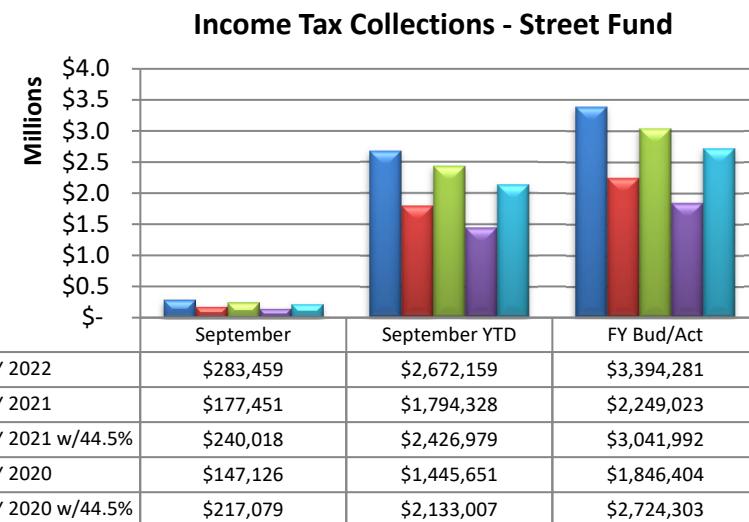
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Street Fund (201)

Revenue – The Street Fund has a 2022 revenue budget of approximately \$4.55 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 \$3.53 million, which reflects 77.58% of the full-year budget. Total revenue to-date is up by \$835.6 thousand (30.98%) from the same nine-month period in 2021.



Income tax collections in September were \$283.5 thousand and represent 8.35% of the 2022 budget. Collections are up by \$106.0 thousand (59.74%) when compared to the same period in 2021. Year to date income tax revenues credited to the fund are \$2.67 million and represent 78.73% of budget. Collections to date are up by \$877.8 thousand (48.92%) from the same nine-month period in 2021. In comparison, collections through September 2021 were equal to 79.78% of the full-year collections, and in 2020 the rate was 78.30%. 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 \$702.8 thousand. The increased level of total collections through September resulted in an increase of \$174.9 thousand. The net impact of these variances is the overall increase in fund revenue of \$877.8 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 \$245.2 thousand (10.10%) more in 2022 than 2021 had the

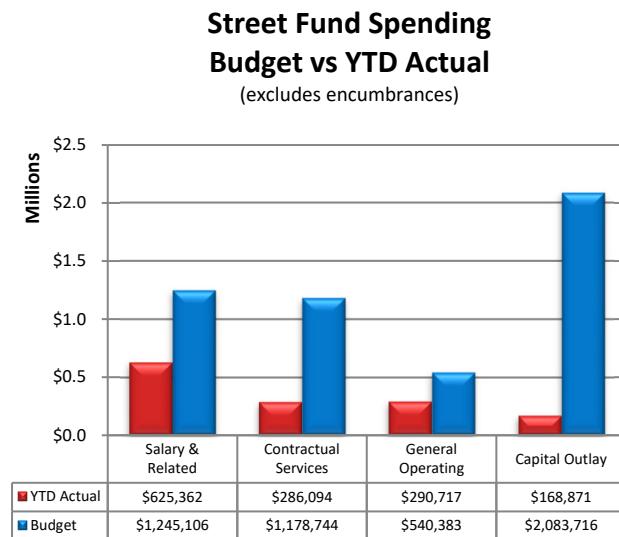
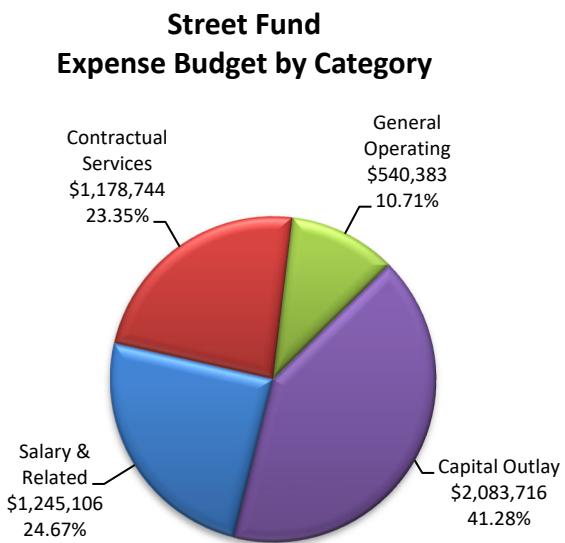


allocation rate not been changed, and collections would have been \$539.2 thousand (25.28%) higher than 2020 collections.

Intergovernmental revenues in the Street fund are budgeted at \$1.11 million and represent 24.26% 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 \$807.5 thousand in this category (73.07% of budget) which is down by \$55.0 thousand (6.38%) from the same nine-month period in 2021.

The other category, Other Sources, is budgeted at \$54.3 thousand and represents only 1.19% of the total fund revenue budget. To date, the city has received \$52.9 thousand (97.53% of budget), which is up by \$13.0 thousand (32.69%) from the same nine-month period in 2021.

Expenditures – The Street fund has a total appropriated expenditure budget for 2022 of approximately \$5.05 million. Total spending through September 30 was \$1.37 million and is equal to 27.16% of budget. The lower than anticipated spending rate is the result of below-budget spending in all budget categories. Including encumbrances of \$1.81 million in the total (but excluding transfers) results in total fund spending equal to 62.93% of budget. Compared to year to-date 2021 (and excluding transfers), the total is down by \$752.7 thousand (35.44%) and is the result of reduced spending on wages/benefits, contractual services and capital outlay.



Spending on capital projects and equipment is the largest expense category in the Street fund with a 2022 budget of \$2.08 million, or 41.28% of the fund's budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through September 30 was \$168.9 thousand, or 8.10% of budget. The variance is the result of planned infrastructure improvement projects that won't begin until later in the year. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$1.47 million, or 70.63% of budget.

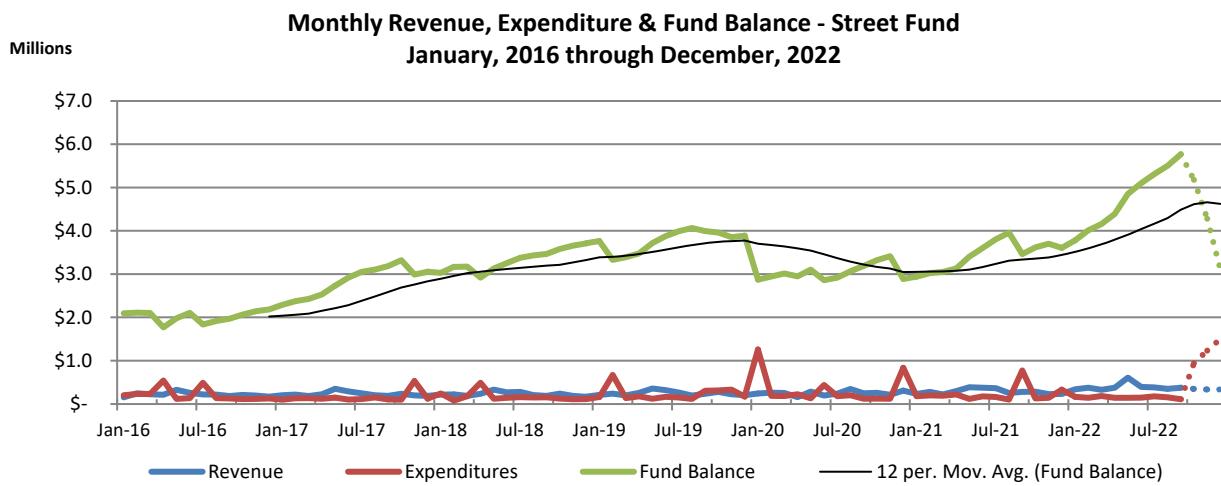
Spending on salaries, wages and other employee-related costs represents the next major expense category in the Street Fund with a 2022 budget of \$1.25 million, or 24.67% of the fund's budget. The budget provides funding for paying employee wages, pension costs and fringe benefits. Spending through September 30 was \$625.4 thousand, or 50.23% of budget. The positive budget variance (\$308.5 thousand below budget) is primarily the result of reduced funding of employee HRA accounts in 2022 and open positions. Spending

in this category is down by \$83.0 thousand (11.72%) from the level in 2021 and is also the result of there being open positions in 2022 and reduced HRA contribution funding through September.

Contractual services is another major expense category in the Street fund. The 2022 budget in this category is \$1.18 million (23.35% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through September 30 is \$286.1 thousand (24.27% of budget). Including encumbrances (e.g., purchase orders) of \$342.6 thousand in the total, 53.33% 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 \$540.4 thousand, or 10.71% of the fund’s budget. Spending through September 30 was \$290.7 thousand, or 53.80% of budget. Including encumbrances in the calculation, total spending is \$366.6 thousand, or 67.84% of the budget. Spending in this category is up by approximately \$31.1 thousand (11.97%) when compared to the same nine-month period in 2021. The variance is primarily the result of increased income tax (RITA) collection fees (up \$40.9 thousand) and equipment purchase/maintenance expenses (up \$14.4 thousand); partially offset by reduced spending on supplies and materials (down \$26.6 thousand).

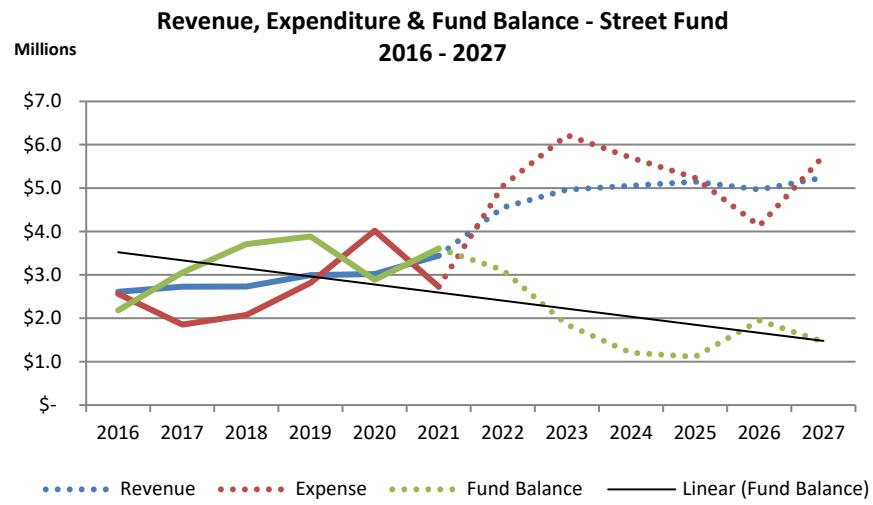
Fund Balance – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city’s streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future 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 \$493.8 thousand (13.70%) due to planned roadway and infrastructure improvement projects expected to be completed in 2022. This balance represents a carryover ratio of 61.64% which is above the 25-35% target per city policy.

As you can see from chart at right, which has been updated with the proposed 2023 budget data through 2027, the balance of the Street fund increased significantly from 2016 – 2019 and in 2021, but dramatically declined in 2020 due to increased approved capital spending. However, current projections also call for the fund balance to significantly decline in 2023-2024. It is projected to begin to stabilize (although still declining) in 2025. From 2026 and beyond, the fund balance remains somewhat stable between \$1.46 and \$1.95 million. The 2027 year-end carryover balance is currently projected to be \$1.46 million which is equal to 25.40% of planned spending and is slightly higher than policy.



CITY OF PATASKALA, OHIO
SEPTEMBER 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)
Beginning Fund Balance		\$ 3,605,559	\$ 3,605,559			\$ 2,889,341	\$ 2,889,341				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	\$ 2,672,159	\$ 3,394,892	\$ 722,733	78.71%	\$ 1,794,328	\$ 2,370,000	\$ 575,672	75.71%	\$ 877,831	48.92%
	Total Taxes	\$ 2,672,159	\$ 3,394,892	\$ 722,733	78.71%	\$ 1,794,328	\$ 2,370,000	\$ 575,672	75.71%	\$ 877,831	48.92%
Intergovernmental	State-Shared Revenues	\$ 807,458	\$ 1,105,000	\$ 297,542	73.07%	\$ 862,472	\$ 1,083,750	\$ 221,278	79.58%	\$ (55,014)	-6.38%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 807,458	\$ 1,105,000	\$ 297,542	73.07%	\$ 862,472	\$ 1,083,750	\$ 221,278	79.58%	\$ (55,014)	-6.38%
Charges for Service	General Government Fees	\$ 490	\$ -	\$ (490)	100.00%	\$ 765	\$ -	\$ (765)	100.00%	\$ (275)	-35.95%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 490	\$ -	\$ (490)	100.00%	\$ 765	\$ -	\$ (765)	100.00%	\$ (275)	-35.95%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 30,551	\$ 24,250	\$ (6,301)	125.98%	\$ 19,559	\$ 25,000	\$ 5,441	78.24%	\$ 10,992	56.20%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	\$ 22,360	\$ 30,000	\$ 7,640	74.53%	\$ 20,317	\$ 30,000	\$ 9,683	67.72%	\$ 2,043	10.05%
	Total Other Sources	\$ 52,911	\$ 54,250	\$ 1,339	97.53%	\$ 39,876	\$ 55,000	\$ 15,124	72.50%	\$ 13,035	32.69%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 3,533,017	\$ 4,554,142	\$ 1,021,125	77.58%	\$ 2,697,441	\$ 3,508,750	\$ 811,309	76.88%	\$ 835,576	30.98%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 3,533,017	\$ 4,554,142	\$ 1,021,125	77.58%	\$ 2,697,441	\$ 3,508,750	\$ 811,309	76.88%	\$ 835,576	30.98%

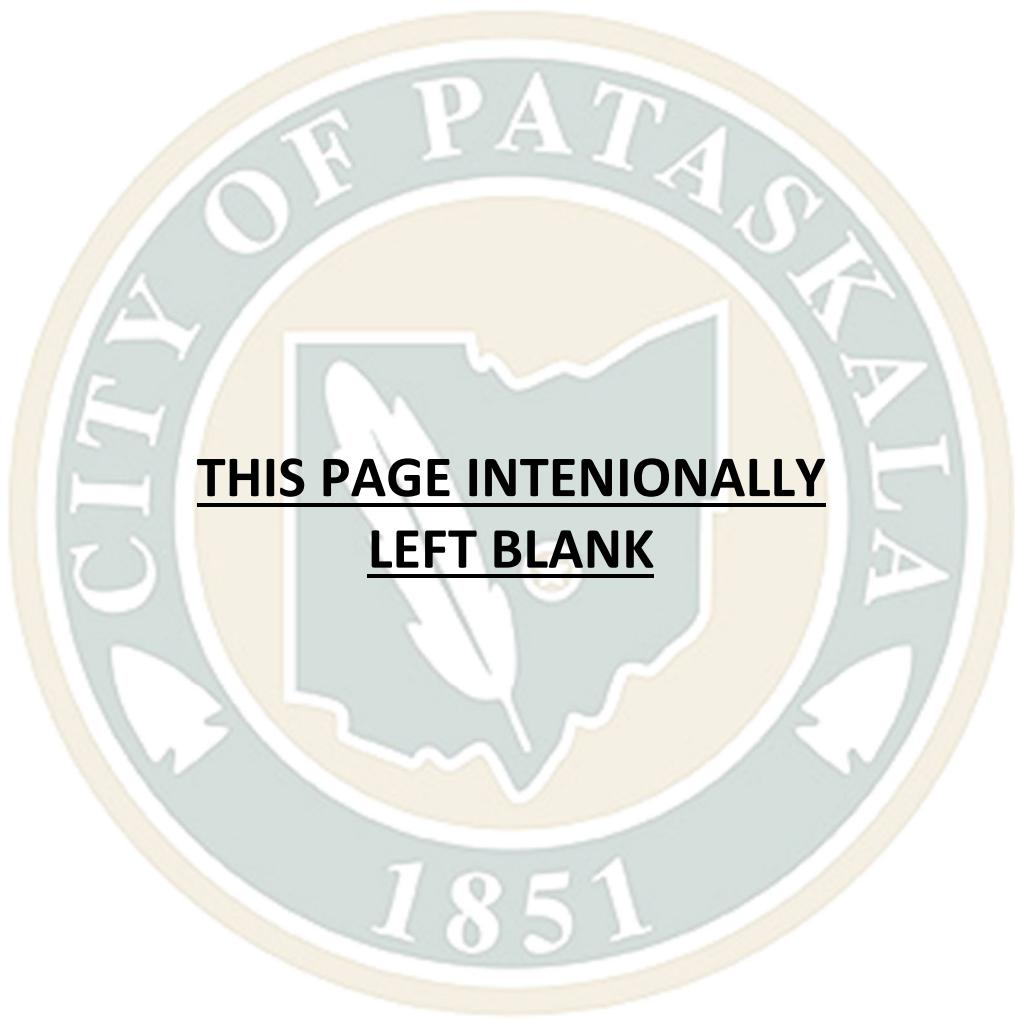
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Grand Total Expenditures											
	Salary & Related	\$ 625,362	\$ 1,245,106	\$ 619,744	49.77%	\$ 84,322	\$ 535,423	43.00%	\$ 708,385	\$ (83,024)	-11.72%
	Contractual Services	\$ 286,094	\$ 1,178,744	\$ 892,651	75.73%	\$ 342,562	\$ 550,089	46.67%	\$ 315,439	\$ (29,345)	-9.30%
	General Operating	\$ 290,717	\$ 540,383	\$ 249,667	46.20%	\$ 75,870	\$ 173,797	32.16%	\$ 259,631	\$ 31,086	11.97%
	Capital Outlay	\$ 168,871	\$ 2,083,716	\$ 1,914,845	91.90%	\$ 1,302,956	\$ 611,889	29.37%	\$ 840,310	\$ (671,439)	-79.90%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 1,371,043	\$ 5,047,950	\$ 3,676,907	72.84%	\$ 1,805,709	\$ 1,871,198	37.07%	\$ 2,123,765	\$ (752,722)	-35.44%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 1,371,043	\$ 5,047,950	\$ 3,676,907	72.84%	\$ 1,805,709	\$ 1,871,198	37.07%	\$ 2,123,765	\$ (752,722)	-35.44%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 5,767,533	\$ 3,111,751		61.64%		\$ 3,961,824		\$ 3,463,017	\$ 2,304,516	66.55%

CITY OF PATASKALA, OHIO
 2022 REVENUE BUDGET ANALYSIS - Street Fund (201)
 THROUGH SEPTEMBER 30, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 3,533,017.37	\$ 4,554,142.00	\$ 1,021,124.63	\$ 4,433,719.50	\$ 120,422.50
Taxes	\$ 2,672,158.59	\$ 3,394,892.00	\$ 722,733.41	\$ 3,265,112.00	\$ 129,780.00
Income Taxes	\$ 2,672,158.59	\$ 3,394,892.00	\$ 722,733.41	\$ 3,265,112.00	\$ 129,780.00
Intergovernmental	\$ 807,457.72	\$ 1,105,000.00	\$ 297,542.28	\$ 1,114,357.50	\$ (9,357.50)
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 807,457.72	\$ 1,105,000.00	\$ 297,542.28	\$ 1,114,357.50	\$ (9,357.50)
Charges for Service	\$ 490.00	\$ -	\$ (490.00)	\$ -	\$ -
General Government Fees	\$ 490.00	\$ -	\$ (490.00)	\$ -	\$ -
Miscellaneous Revenue	\$ 52,911.06	\$ 54,250.00	\$ 1,338.94	\$ 54,250.00	\$ -
Investment Income	\$ 30,551.33	\$ 24,250.00	\$ (6,301.33)	\$ 24,250.00	\$ -
Other Miscellaneous Revenue	\$ 22,359.73	\$ 30,000.00	\$ 7,640.27	\$ 30,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 3,533,017.37	\$ 4,554,142.00	\$ 1,021,124.63	\$ 4,433,719.50	\$ 120,422.50

CITY OF PATASKALA, OHIO
 2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH SEPTEMBER 30, 2022

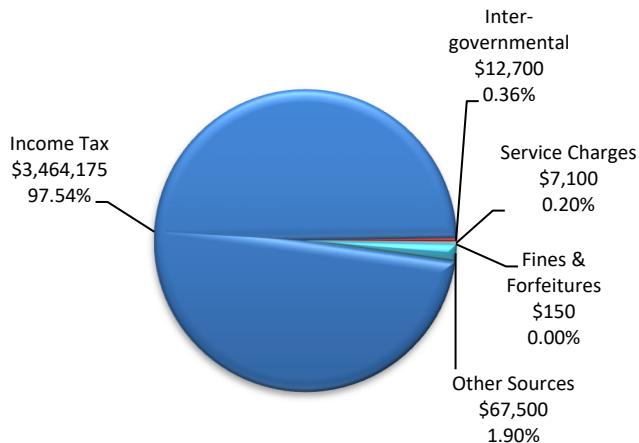
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 1,371,043.09	\$ 1,805,708.81	\$ 5,047,949.76	\$ 1,871,197.86	\$ 4,276,450.00	\$ 553,499.76	\$ 218,000.00
General Government	\$ 206,235.54	\$ 275,413.47	\$ 949,424.52	\$ 467,775.51	\$ 838,595.00	\$ 110,829.52	\$ -
Salary & Related	\$ 57,519.06	\$ 7,987.83	\$ 97,515.13	\$ 32,008.24	\$ 107,480.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 148,716.48	\$ 267,105.64	\$ 851,589.39	\$ 435,767.27	\$ 731,115.00	\$ 110,474.39	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 320.00	\$ -	\$ -	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 23,748.00	\$ 18,849.50	\$ 67,597.50	\$ 25,000.00	\$ 65,000.00	\$ 2,597.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 23,748.00	\$ 18,849.50	\$ 67,597.50	\$ 25,000.00	\$ 65,000.00	\$ 2,597.50	\$ -
Public Service	\$ 924,131.13	\$ 1,498,678.44	\$ 3,736,560.37	\$ 1,313,750.80	\$ 3,123,056.00	\$ 438,504.37	\$ 175,000.00
Salary & Related	\$ 510,619.20	\$ 72,047.84	\$ 1,050,123.23	\$ 467,456.19	\$ 1,047,649.00	\$ 2,474.23	\$ -
Contractual Services	\$ 100,215.95	\$ 51,771.77	\$ 241,057.21	\$ 89,069.49	\$ 209,500.00	\$ 31,557.21	\$ -
General Operating	\$ 144,425.39	\$ 71,903.13	\$ 361,664.23	\$ 145,335.71	\$ 342,500.00	\$ 19,164.23	\$ -
Capital Outlay	\$ 168,870.59	\$ 1,302,955.70	\$ 2,083,715.70	\$ 611,889.41	\$ 1,523,407.00	\$ 385,308.70	\$ 175,000.00
Finance	\$ 207,388.98	\$ 9,906.84	\$ 270,867.37	\$ 53,571.55	\$ 226,299.00	\$ 1,568.37	\$ 43,000.00
Salary & Related	\$ 57,223.65	\$ 4,286.02	\$ 97,467.82	\$ 35,958.15	\$ 100,155.00	\$ 312.82	\$ (3,000.00)
Contractual Services	\$ 13,413.32	\$ 4,834.64	\$ 18,500.35	\$ 252.39	\$ 14,310.00	\$ 1,190.35	\$ 3,000.00
General Operating	\$ 136,752.01	\$ 786.18	\$ 154,899.20	\$ 17,361.01	\$ 111,834.00	\$ 65.20	\$ 43,000.00
Parks, Lands & Municipal Facilities	\$ 9,539.44	\$ 2,860.56	\$ 23,500.00	\$ 11,100.00	\$ 23,500.00	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 9,539.44	\$ 2,860.56	\$ 23,500.00	\$ 11,100.00	\$ 23,500.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -				
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,371,043.09	\$ 1,805,708.81	\$ 5,047,949.76	\$ 1,871,197.86	\$ 4,276,450.00	\$ 553,499.76	\$ 218,000.00



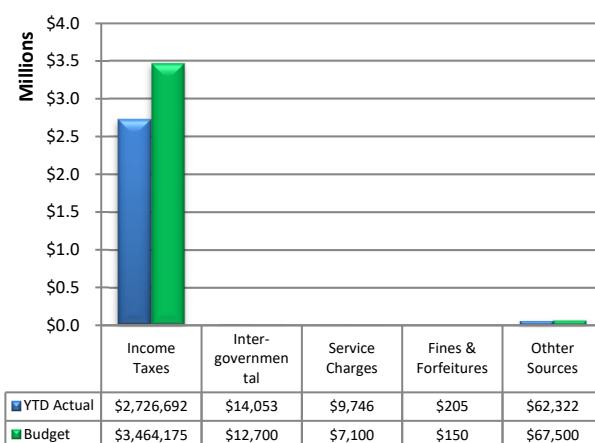
Police Fund (208)

Revenue – The fund's primary revenue sources are income taxes and other sources, and it has a 2022 total revenue budget of \$3.55 million. On a year-to-date basis, the Police Fund has been credited with total revenue of approximately \$2.81 million, which represents 79.20% of budget. Total revenue to-date is \$233.5 thousand (7.66%) lower than that collected during the same nine-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 September were \$289.2 thousand and are down by \$7.4 thousand (2.50%) when compared to the same period in 2021 and are equal to 8.35% of budget. Year-to-date income tax revenues credited to the fund are \$2.73 million and represent 78.71% of budget. Collections to-date are down \$272.9 thousand (9.10%) from the same nine-month period in 2021. In comparison, collections through September 2021 were \$3.0 million, and reflected 79.78% of the 2021 full-year collections. In 2020, the rate was equal to 78.15% 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 \$605.9 thousand (11.11%). The increased level of total collections through September resulted in an increase of \$333.0 thousand (6.11%). The net impact of these variances is the overall decrease in fund revenue of \$272.9 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received

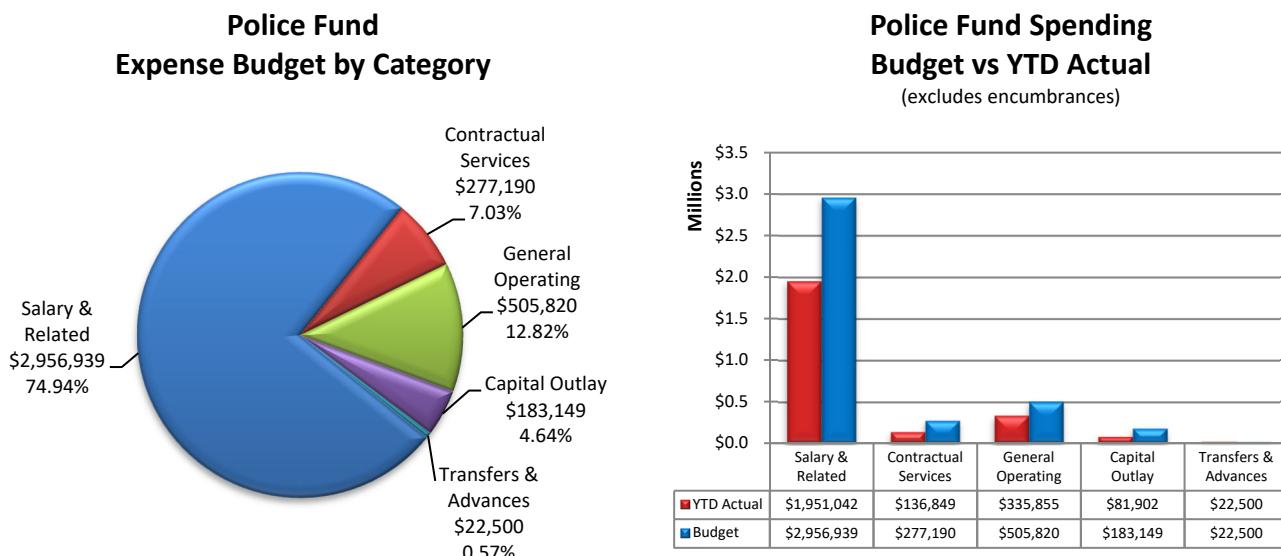
Income Tax Collections - Police Fund



\$272.4 thousand (11.10%) more in 2022 than 2021 had the allocation rate not been changed, and collections would have been \$577.0 thousand (26.84%) higher than the 2020 collections.

The other significant revenue category, Other Sources, is budgeted at \$67.5 thousand, and represents only 1.90% of the total fund revenue budget. To date, the city has received \$62.3 thousand (92.33% of budget) and is up by \$19.7 thousand (46.35%) from the same nine-month period in 2021.

Expenditures – The Police fund has a total appropriated expenditure budget for 2022 of approximately \$3.95 million. Total spending through September 30 is approximately \$2.53 million and is equal to 64.08% of budget. Excluding interfund transfers of \$22.5 thousand, total spending is equal to 63.87% of budget. Including encumbrances (e.g., purchase orders) of \$405.9 thousand in the total results in total spending equal to 74.22% of budget. Compared to the same nine-month period in 2021 (and excluding transfers), the total is up by \$247.2 thousand (10.94%) and is primarily the result of increased spending in the Salary & Related, Capital Outlay and General Operating budget categories.



Salaries, wages and other employee-related costs represent the largest expense category with a 2022 budget of \$2.96 million, or 74.94% of the fund's budget. Spending through September 30 was \$1.95 million, or 65.98% of budget and is \$266.7 thousand (9.02%) 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 up by \$164.7 thousand (9.22%) from the level in 2021 and is the result of fewer open positions in 2022 and significantly increased rates of officer pay.

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 \$505.8 thousand, or 12.82% of the total fund expenditure budget. Year to-date spending in this category is \$335.9 thousand, or 66.40% of budget and is up by \$47.9 thousand (16.62%) from the same nine-month period in 2021.

Contractual services is another major expense category in the Police fund. The 2022 budget in this category is \$277.2 thousand (7.03% of budget) and provides for non-employee personal services, such as legal, audit, facility management and other law enforcement-related services. Spending through September 30 is \$136.8 thousand (49.37% of budget). Including encumbrances (e.g., purchase orders) of \$49.3 thousand in the total, 67.15% has been either spent or committed to be spent. It is important to note that much of the

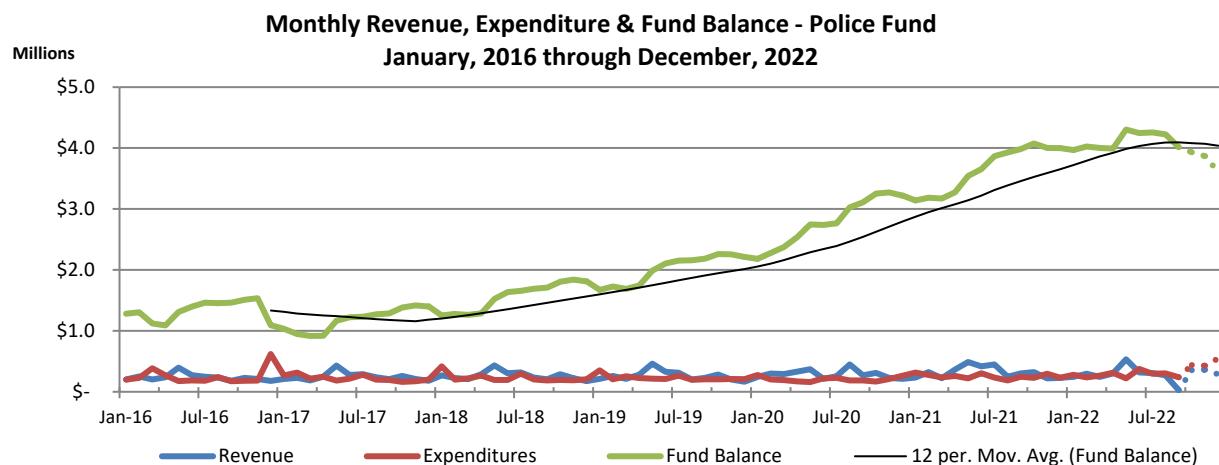
spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within budget.

Spending on capital equipment is another significant expense category in the Police fund. The 2022 budget in this category is \$183.1 thousand (4.64% of total 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 \$81.9 thousand (44.72% of budget) and is up by \$26.6 thousand (48.17%) from the same nine-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

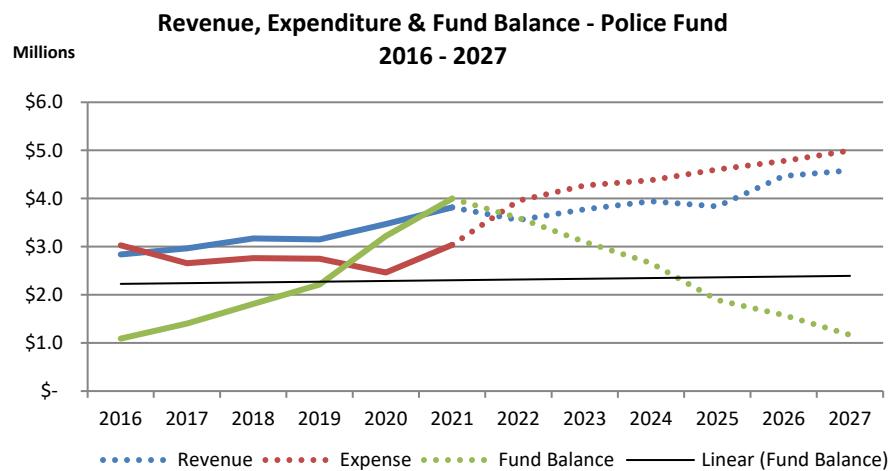


lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.

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 2027 (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 due to the receipt in 2021 of nearly \$700 thousand in one-time CARES Act

funds. The 2022 carryover balance at this point reflects a reserve ratio of 91.34%. The fund is projected to decline annually through 2027 when it has a year-end balance of \$1.16 million, where it will have a 23.31% carryover balance. This is below the low-end of the 25-35% target range. The chart has been updated with the proposed 2023 budget data through 2027 and includes the long-term impact from the recently approved significant increase in Patrol Officer and Sergeant pay rates.



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

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance		\$ 3,998,032	\$ 3,998,032			\$ 3,219,928	\$ 3,219,928				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	2,726,692	3,464,175	737,483	78.71%	2,999,637	3,900,000	900,363	76.91%	(272,944)	-9.10%
	Total Taxes	\$ 2,726,692	\$ 3,464,175	\$ 737,483	78.71%	\$ 2,999,637	\$ 3,900,000	\$ 900,363	76.91%	\$ (272,944)	-9.10%
Intergovernmental	State-Shared Revenues	\$ 6,355	\$ 5,100	\$ (1,255)	124.61%	\$ 217	\$ 5,000	\$ 4,783	4.35%	\$ 6,138	2821.99%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	7,698	7,600	(98)	101.29%	-	-	-	0.00%	7,698	100.00%
	Total Intergovernmental	\$ 14,053	\$ 12,700	\$ (1,353)	110.66%	\$ 217	\$ 5,000	\$ 4,783	4.35%	\$ 13,836	6361.55%
Charges for Service	General Government Fees	\$ 9,746	\$ 7,100	\$ (2,646)	137.27%	\$ 4,043	\$ 3,800	\$ (243)	106.39%	\$ 5,704	141.08%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 9,746	\$ 7,100	\$ (2,646)	137.27%	\$ 4,043	\$ 3,800	\$ (243)	106.39%	\$ 5,704	141.08%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	205	150	(55)	136.67%	35	150	115	23.33%	170	485.71%
	Total Fines, Licenses & Permits	\$ 205	\$ 150	\$ (55)	136.67%	\$ 35	\$ 150	\$ 115	23.33%	\$ 170	485.71%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 26,969	\$ 25,000	\$ (1,969)	107.88%	\$ 20,305	\$ 25,000	\$ 4,695	81.22%	\$ 6,664	32.82%
	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	35,353	42,500	7,147	83.18%	22,279	32,700	10,421	68.13%	13,074	58.68%
	Total Other Sources	\$ 62,322	\$ 67,500	\$ 5,178	92.33%	\$ 42,584	\$ 57,700	\$ 15,116	73.80%	\$ 19,738	46.35%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 2,813,019	\$ 3,551,625	\$ 738,606	79.20%	\$ 3,046,516	\$ 3,966,650	\$ 920,134	76.80%	\$ (233,497)	-7.66%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 2,813,019	\$ 3,551,625	\$ 738,606	79.20%	\$ 3,046,516	\$ 3,966,650	\$ 920,134	76.80%	\$ (233,497)	-7.66%

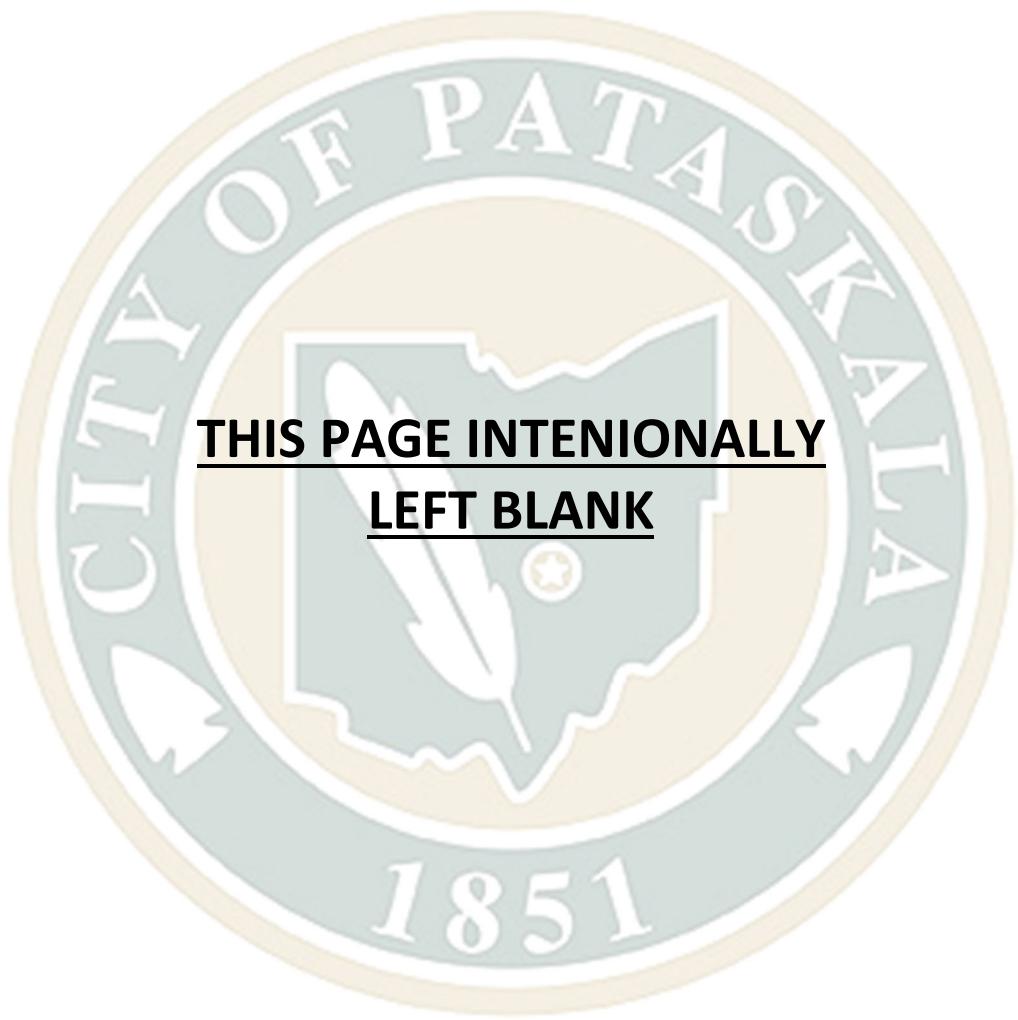
EXPENDITURE & ENCUMBRANCES	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)	
Salary & Related	\$ 1,951,042	\$ 2,956,939	\$ 1,005,897	34.02%	\$ 180,902	\$ 824,995	27.90%	\$ 1,786,307	\$ 164,735	9.22%	
Contractual Services	136,849	277,190	140,341	50.63%	49,291	91,051	32.85%	128,890	7,959	6.17%	
General Operating	335,855	505,820	169,965	33.60%	75,450	94,515	18.69%	287,990	47,865	16.62%	
Capital Outlay	81,902	183,149	101,247	55.28%	100,300	947	0.52%	55,276	26,626	48.17%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	22,500	22,500	-	0.00%	-	-	0.00%	22,500	-	0.00%	
Grand Total Expenditures	\$ 2,528,147	\$ 3,945,598	\$ 1,417,451	35.92%	\$ 405,943	\$ 1,011,508	25.64%	\$ 2,280,963	\$ 247,184	10.84%	
Adjustments:											
	- Interfund transfers & advances	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ -	0.00%
	Total Adjustments	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 2,505,647	\$ 3,923,098	\$ 1,417,451	36.13%	\$ 405,943	\$ 1,011,508	25.78%	\$ 2,258,463	\$ 247,184	10.94%
Ending Fund Balance	(based on non-adjusted expenditures)		\$ 4,282,903	\$ 3,604,058		\$ 3,876,960			\$ 3,985,481	\$ 297,422	7.46%
				91.34%							

CITY OF PATASKALA, OHIO
 2022 REVENUE BUDGET ANALYSIS - Police Fund (208)
 THROUGH SEPTEMBER 30, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 2,813,018.65	\$ 3,551,625.00	\$ 738,606.35	\$ 3,395,597.00	\$ 156,028.00
Taxes	\$ 2,726,692.41	\$ 3,464,175.00	\$ 737,482.59	\$ 3,331,747.00	\$ 132,428.00
Income Taxes	\$ 2,726,692.41	\$ 3,464,175.00	\$ 737,482.59	\$ 3,331,747.00	\$ 132,428.00
Intergovernmental	\$ 14,053.22	\$ 12,700.00	\$ (1,353.22)	\$ 5,100.00	\$ 7,600.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 7,698.18	\$ 7,600.00	\$ (98.18)	\$ -	\$ 7,600.00
State-Shared Revenues	\$ 6,355.04	\$ 5,100.00	\$ (1,255.04)	\$ 5,100.00	\$ -
Charges for Service	\$ 9,746.20	\$ 7,100.00	\$ (2,646.20)	\$ 3,800.00	\$ 3,300.00
General Government Fees	\$ 9,746.20	\$ 7,100.00	\$ (2,646.20)	\$ 3,800.00	\$ 3,300.00
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 205.00	\$ 150.00	\$ (55.00)	\$ 150.00	\$ -
Other Fines & Forfeitures	\$ 205.00	\$ 150.00	\$ (55.00)	\$ 150.00	\$ -
Miscellaneous Revenue	\$ 62,321.82	\$ 67,500.00	\$ 5,178.18	\$ 54,800.00	\$ 12,700.00
Investment Income	\$ 26,968.83	\$ 25,000.00	\$ (1,968.83)	\$ 24,300.00	\$ 700.00
Other Miscellaneous Revenue	\$ 35,352.99	\$ 42,500.00	\$ 7,147.01	\$ 30,500.00	\$ 12,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,813,018.65	\$ 3,551,625.00	\$ 738,606.35	\$ 3,395,597.00	\$ 156,028.00

CITY OF PATASKALA, OHIO
 2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH SEPTEMBER 30, 2022

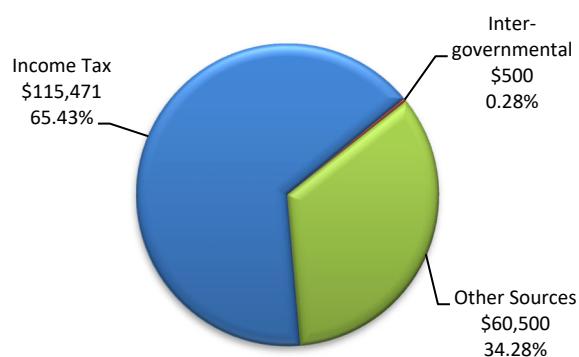
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 2,528,147.40	\$ 405,942.93	\$ 3,945,598.36	\$ 1,011,508.03	\$ 3,792,577.00	\$ 61,771.36	\$ 91,250.00
General Government	\$ 55,726.77	\$ 6,224.03	\$ 125,082.00	\$ 63,131.20	\$ 124,762.00	\$ 320.00	\$ -
Salary & Related	\$ 12.09	\$ -	\$ 18,772.00	\$ 18,759.91	\$ 28,772.00	\$ -	\$ (10,000.00)
Contractual Services	\$ 55,714.68	\$ 5,904.03	\$ 105,990.00	\$ 44,371.29	\$ 95,990.00	\$ -	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 320.00	\$ -	\$ -	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 27,207.00	\$ 20,735.83	\$ 62,942.83	\$ 15,000.00	\$ 60,000.00	\$ 2,942.83	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 27,207.00	\$ 20,735.83	\$ 62,942.83	\$ 15,000.00	\$ 60,000.00	\$ 2,942.83	\$ -
Police	\$ 2,166,381.27	\$ 360,692.01	\$ 3,333,323.34	\$ 806,250.06	\$ 3,199,457.00	\$ 52,616.34	\$ 81,250.00
Salary & Related	\$ 1,893,806.45	\$ 176,616.00	\$ 2,840,699.39	\$ 770,276.94	\$ 2,748,557.00	\$ 10,892.39	\$ 81,250.00
Contractual Services	\$ 10,606.65	\$ 16,021.51	\$ 34,431.16	\$ 7,803.00	\$ 28,500.00	\$ 5,931.16	\$ -
General Operating	\$ 180,066.50	\$ 67,754.50	\$ 275,043.99	\$ 27,222.99	\$ 247,500.00	\$ 27,543.99	\$ -
Capital Outlay	\$ 81,901.67	\$ 100,300.00	\$ 183,148.80	\$ 947.13	\$ 174,900.00	\$ 8,248.80	\$ -
Finance	\$ 211,680.48	\$ 10,334.26	\$ 315,426.36	\$ 93,411.62	\$ 303,858.00	\$ 1,568.36	\$ 10,000.00
Salary & Related	\$ 57,223.65	\$ 4,286.02	\$ 97,467.82	\$ 35,958.15	\$ 100,155.00	\$ 312.82	\$ (3,000.00)
Contractual Services	\$ 14,938.43	\$ 5,262.03	\$ 21,707.34	\$ 1,506.88	\$ 17,517.00	\$ 1,190.34	\$ 3,000.00
General Operating	\$ 139,518.40	\$ 786.21	\$ 196,251.20	\$ 55,946.59	\$ 186,186.00	\$ 65.20	\$ 10,000.00
Parks, Lands & Municipal Facilities	\$ 44,651.88	\$ 7,956.80	\$ 86,323.83	\$ 33,715.15	\$ 82,000.00	\$ 4,323.83	\$ -
Contractual Services	\$ 28,382.12	\$ 1,367.38	\$ 52,119.00	\$ 22,369.50	\$ 50,000.00	\$ 2,119.00	\$ -
General Operating	\$ 16,269.76	\$ 6,589.42	\$ 34,204.83	\$ 11,345.65	\$ 32,000.00	\$ 2,204.83	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Grand Total	\$ 2,528,147.40	\$ 405,942.93	\$ 3,945,598.36	\$ 1,011,508.03	\$ 3,792,577.00	\$ 61,771.36	\$ 91,250.00



Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2022 revenue budget of approximately \$176.5 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 \$152.5 thousand, which represents 86.41% of budget. The nine-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**



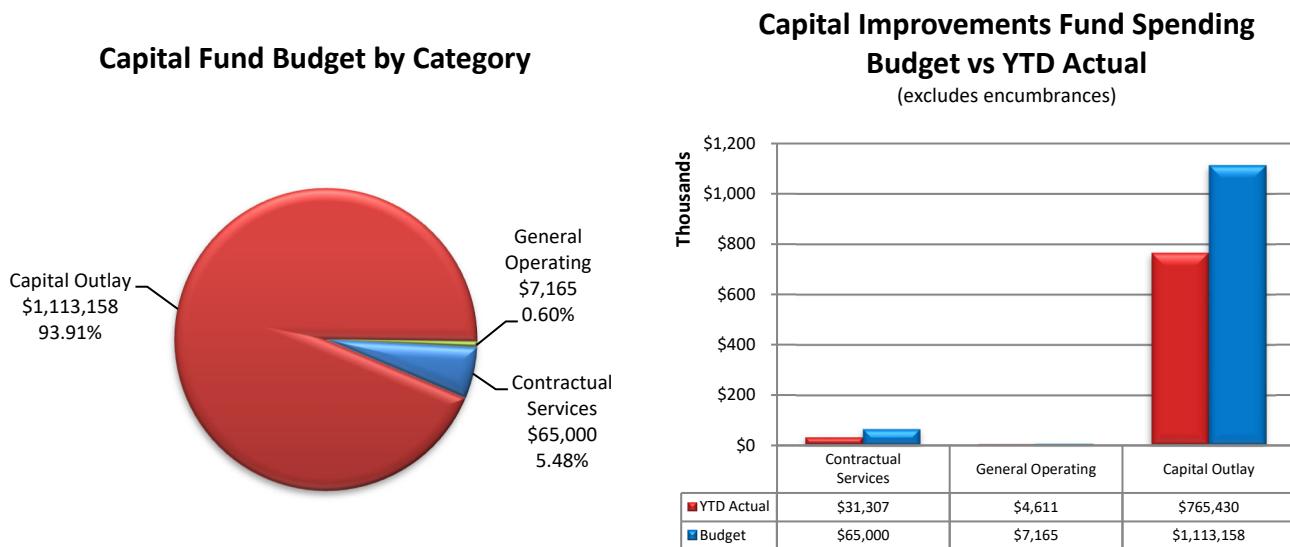
In 2022, income taxes are the primary external revenue source for the Capital Improvements fund representing 65.43% of the fund's total revenue sources. Income tax collections in September were \$9.6 thousand and represent 8.35% of the 2022 budget. Collections are up by \$1.6 thousand (19.17%) when compared to the same period in 2021. Year to date income tax revenues credited to the fund are \$90.9 thousand and represent 78.71% of budget. In comparison to collections through September 2021, it is an increase of \$9.1 thousand (11.10%). 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 \$18.9 thousand (26.33%) more in 2022 than 2020 had the allocation rate not been changed.

**Income Tax Collections
Capital Improvements Fund**



Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2022 of approximately \$1.19 million. Total spending through September 30 was \$801.4 thousand and is equal to

67.61% of the budget. Including encumbrances (e.g., purchase orders) of \$236.4 thousand in the total results in total spending equal to 87.55% of budget. Compared to the same nine-month period in 2021 (and excluding transfers), the total is up by \$709.2 thousand and is primarily due to increased spending in the Capital Outlay budget category.



As might 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, (93.91% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through September 30 was \$765.4 thousand and represents 68.76% 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
GRAND TOTAL	\$1,113,158	\$988,158	\$125,000

Contractual services is another remaining major expense category in the general fund. The 2022 budget in this category is \$65.0 thousand (5.48% of budget) and provides for non-employee personal services, principally engineering and construction inspection services. Spending through September 30 was \$31.3 thousand, an increase of \$31.3 thousand (100%) from FY 2021. Including encumbrances of \$13.7 thousand in this category results in spending equal to 69.23% of budget. 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 nd floor carpet replacement	20,000	0	20,000
GRAND TOTAL	\$65,000	\$45,000	\$20,000

General Operating is the other expense category in the Capital Improvements fund. The 2022 budget in this category is \$7.2 thousand (0.60% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through September 30 was \$4.6 thousand and represents 64.35% 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	\$7,165	\$4,611	\$2,554
GRAND TOTAL	\$7,165	\$4,611	\$2,554

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 \$1.35 million, which would equate to a reserve ratio equal to 113.61% 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
SEPTEMBER 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)
Beginning Fund Balance		\$ 2,355,527	\$ 2,355,527			\$ 1,450,943	\$ 1,450,943				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ 81,808	\$ 108,510	\$ -	0.00%	\$ 9,081	0.00%
	Income Taxes	\$ 90,889	\$ 115,471	\$ 24,582	78.71%			\$ 26,702	75.39%		9,081 11.10%
	Total Taxes	\$ 90,889	\$ 115,471	\$ 24,582	78.71%	\$ 81,808	\$ 108,510	\$ 26,702	75.39%	\$ 9,081	11.10%
Intergovernmental	State-Shared Revenues	\$ 212	\$ 500	\$ 288	42.40%	\$ 6	\$ 500	\$ 494	1.19%	\$ 206	3469.36%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 212	\$ 500	\$ 288	42.40%	\$ 6	\$ 500	\$ 494	1.19%	\$ 206	3469.36%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 12,336	\$ 11,400	\$ (936)	108.21%	\$ 9,236	\$ 12,000	\$ 2,764	76.97%	\$ 3,100	33.57%
	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	\$ 49,053	\$ 49,100	\$ 47	99.90%	\$ 940,512	\$ 940,000	\$ (512)	100.05%	(891,459)	94.78%
	Total Other Sources	\$ 61,389	\$ 60,500	\$ (889)	101.47%	\$ 949,748	\$ 952,000	\$ 2,252	99.76%	\$ (888,359)	-93.54%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 152,490	\$ 176,471	\$ 23,981	86.41%	\$ 1,031,562	\$ 1,061,010	\$ 29,448	97.22%	\$ (879,072)	-85.22%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 152,490	\$ 176,471	\$ 23,981	86.41%	\$ 1,031,562	\$ 1,061,010	\$ 29,448	97.22%	\$ (879,072)	-85.22%

		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Grand Total Expenditures											
Salary & Related	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Contractual Services	\$ 31,307	\$ 65,000	\$ 33,693	\$ 51.84%	13,693	\$ 20,000	\$ 30.77%	\$ -	\$ -	\$ 31,307	100.00%
General Operating	\$ 4,611	\$ 7,165	\$ 2,554	\$ 35.65%	-	\$ 2,554	\$ 35.65%	\$ 4,315	\$ 296	\$ 4,315	6.86%
Capital Outlay	\$ 765,430	\$ 1,113,158	\$ 347,729	\$ 31.24%	222,729	\$ 125,000	\$ 11.23%	\$ 87,815	\$ 677,615	\$ 87,815	771.64%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	-	0.00%
	Grand Total Expenditures	\$ 801,347	\$ 1,185,323	\$ 383,976	32.39%	\$ 236,422	\$ 147,554	12.45%	\$ 92,130	\$ 709,218	769.80%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 801,347	\$ 1,185,323	\$ 383,976	32.39%	\$ 236,422	\$ 147,554	12.45%	\$ 92,130	\$ 709,218	769.80%
Ending Fund Balance	(based on non-adjusted expenditures)		\$ 1,706,670	\$ 1,346,675	113.61%		\$ 1,470,248		\$ 2,390,376	\$ (683,705)	-28.60%

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
THROUGH SEPTEMBER 30, 2022

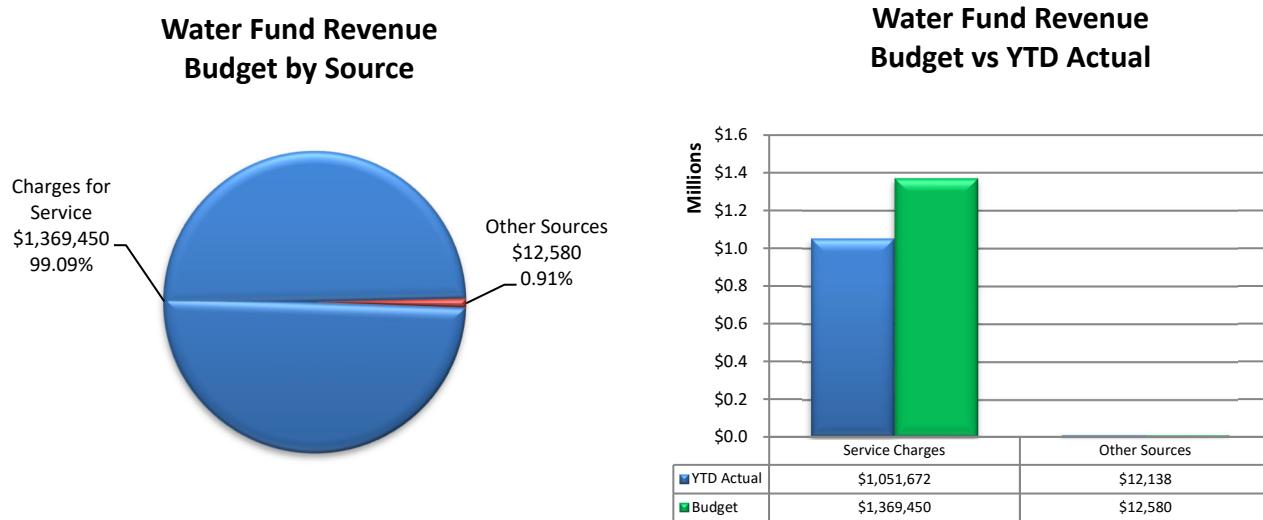
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 152,490.13	\$ 176,471.00	\$ 23,980.87	\$ 122,958.00	\$ 53,513.00
Taxes	\$ 90,889.22	\$ 115,471.00	\$ 24,581.78	\$ 111,058.00	\$ 4,413.00
Income Taxes	\$ 90,889.22	\$ 115,471.00	\$ 24,581.78	\$ 111,058.00	\$ 4,413.00
Intergovernmental	\$ 212.02	\$ 500.00	\$ 287.98	\$ 500.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 212.02	\$ 500.00	\$ 287.98	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 61,388.89	\$ 60,500.00	\$ (888.89)	\$ 11,400.00	\$ 49,100.00
Investment Income	\$ 12,336.09	\$ 11,400.00	\$ (936.09)	\$ 11,400.00	\$ -
Other Miscellaneous Revenue	\$ 49,052.80	\$ 49,100.00	\$ 47.20	\$ -	\$ 49,100.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 152,490.13	\$ 176,471.00	\$ 23,980.87	\$ 122,958.00	\$ 53,513.00

CITY OF PATASKALA, OHIO
 2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH SEPTEMBER 30, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 801,347.19	\$ 236,421.93	\$ 1,185,323.47	\$ 147,554.35	\$ 169,665.00	\$ 1,013,158.47	\$ 2,500.00
General Government	\$ 31,306.96	\$ 13,693.04	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	\$ -
Contractual Services	\$ 31,306.96	\$ 13,693.04	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	\$ -
Public Service	\$ 751,120.00	\$ 188,880.00	\$ 950,000.00	\$ 10,000.00	\$ 10,000.00	\$ 940,000.00	\$ -
Capital Outlay	\$ 751,120.00	\$ 188,880.00	\$ 950,000.00	\$ 10,000.00	\$ 10,000.00	\$ 940,000.00	\$ -
Finance	\$ 4,610.65	\$ -	\$ 7,165.00	\$ 2,554.35	\$ 4,665.00	\$ -	\$ 2,500.00
General Operating	\$ 4,610.65	\$ -	\$ 7,165.00	\$ 2,554.35	\$ 4,665.00	\$ -	\$ 2,500.00
Parks, Lands & Municipal Facilities	\$ 14,309.58	\$ 33,848.89	\$ 183,158.47	\$ 135,000.00	\$ 155,000.00	\$ 28,158.47	\$ -
Contractual Services	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 14,309.58	\$ 33,848.89	\$ 163,158.47	\$ 115,000.00	\$ 135,000.00	\$ 28,158.47	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 801,347.19	\$ 236,421.93	\$ 1,185,323.47	\$ 147,554.35	\$ 169,665.00	\$ 1,013,158.47	\$ 2,500.00

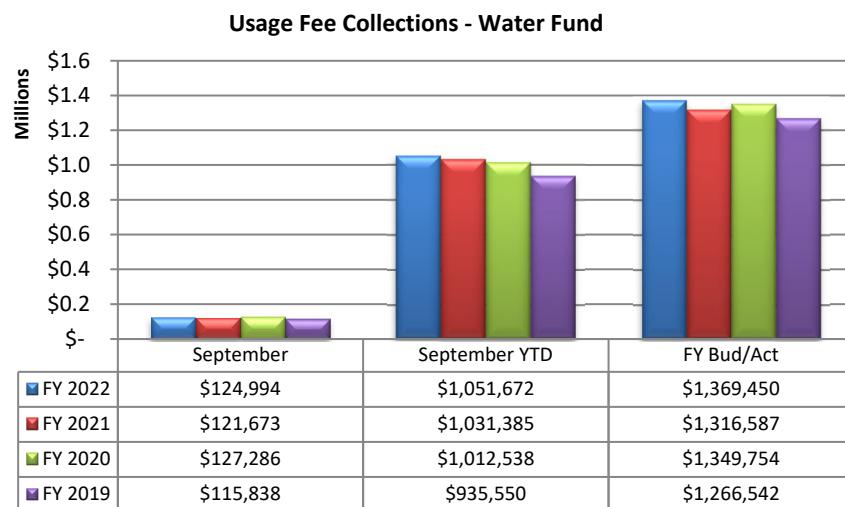
Water Operations Fund (601)

Revenue – The Water Operations fund's primary revenue sources are charges for service and other sources, and it has a 2022 revenue budget of approximately \$1.38 million. On a year-to-date basis, the fund has been credited with total revenue of approximately \$1.06 million, which represents 76.97% of budget. The total revenue amount is up by \$26.0 thousand (2.50%) when compared to the same nine-month period in 2021.



Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Year-to-date revenues credited to the fund are \$1.05 million, or 76.80% of budget. In

comparison, collections for the same nine-month period in 2021 were \$1.03 million and were about 78.34% of full-year collections. The rate in 2020 was 75.02%. The 2022 collections amount to date represents an increase of \$20.3 thousand (1.97%) in 2022 over collections in 2021.

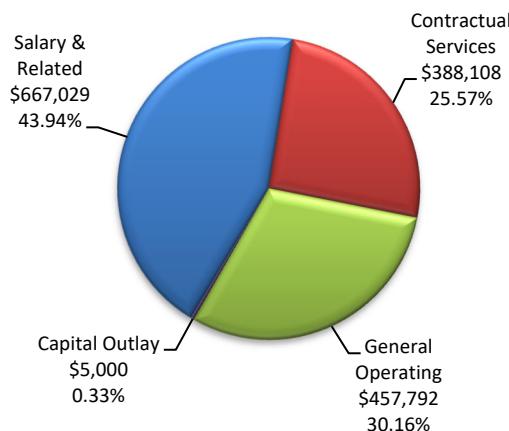


to the total. To date, the city has received \$12.1 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

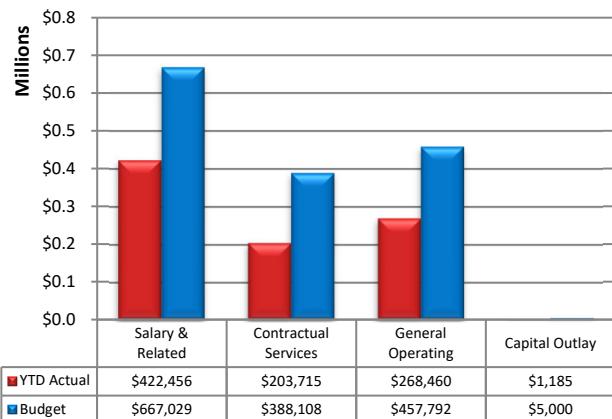
Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2022 of approximately \$1.52 million. Total spending through September 30 was approximately \$895.8 thousand, or 59.02% of budget. Including encumbrances (e.g., purchase orders) of \$302.1 thousand in the total results in total committed spending equal to 78.91% of budget. Compared to the same nine-month period in 2021

(and excluding transfers), the total is up by \$12.3 thousand (1.39%) and is due primarily to increased spending in the Contractual Services budget category; partially offset by reduced spending in the Salary & Related and Capital Outlay budget categories.

Water Fund Expense Budget by Category



Water Fund Spending Budget vs YTD Actual (excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2022 budget of \$667.0 thousand, or 43.94% of the fund's budget. Spending through September 30 was \$422.5 thousand and is equal to 63.33% of budget. The positive budget variance (\$77.8 thousand below budget) is the result of reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$8.1 thousand (1.88%) from the level in 2021 and is the result of planned wage increases and HRA funding.

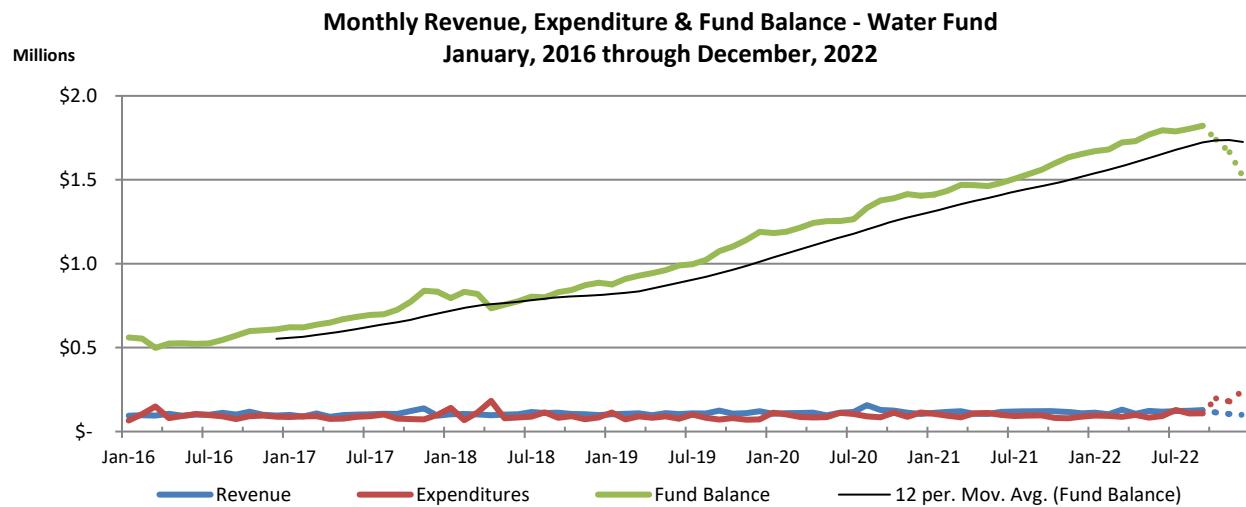
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of \$457.8 thousand, or 30.16% of the fund budget. Spending through September 30 was \$268.5 thousand, or 58.64% of budget. Including encumbrances of \$143.4 thousand in the calculation results in a total spending commitment of \$411.9 thousand, or 89.97% 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 only \$0.4 thousand (0.14%) when compared to the same nine-month period in 2021 and is due to increased purchase/maintenance of equipment (up \$6.1 thousand) and increased utility usage (up \$4.3 thousand); partially offset by reduced spending on supplies, materials and other miscellaneous expenses (down \$10.1 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

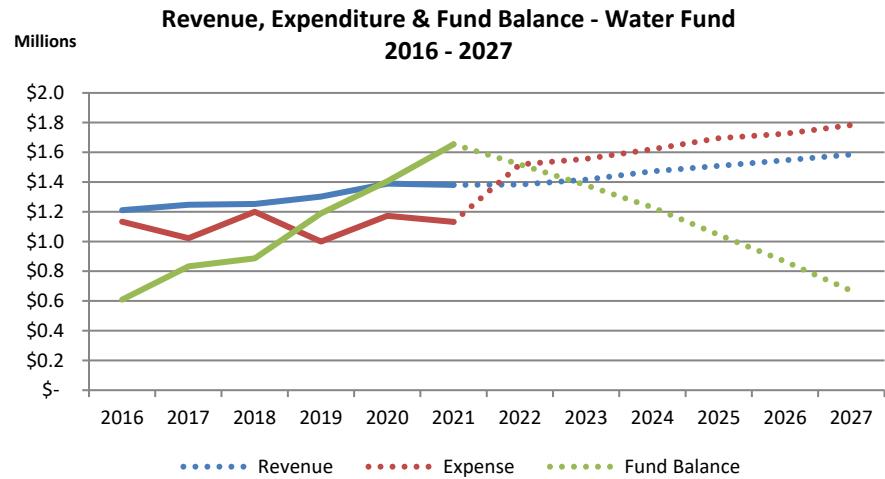
in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

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 \$1.52 million, which would equate to a reserve ratio equal to 100.03% of expenditures.

As you can see from the chart above, the balance in the Water Utility fund has been fluctuating between \$499.1 thousand and \$1.82 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 2027, however, the fund balance is expected to decline by \$850.7 thousand (56.03%) to \$667.7 thousand at the end of FY 2027 (see chart above) which would equal a reserve ratio of 47.72%. This chart has been updated with the proposed 2023 budget data through 2027.

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

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance		\$ 1,654,280	\$ 1,654,280			\$ 1,405,424	\$ 1,405,424				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	1,051,672	1,369,450	317,778	76.80%	1,031,385	1,321,587	290,202	78.04%	20,286	1.97%
	Other Service Charges	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Charges for Service	\$ 1,051,672	\$ 1,369,450	\$ 317,778	76.80%	\$ 1,031,385	\$ 1,321,587	\$ 290,202	78.04%	\$ 20,286	1.97%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 10,277	\$ 7,580	\$ (2,697)	135.58%	\$ 6,002	\$ 7,500	\$ 1,498	80.02%	\$ 4,275	71.23%
	Unused	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Proceeds from Debt Issuance	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Unused	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Miscellaneous Income	1,862	5,000	3,138	37.23%	463	10,000	9,537	4.63%	1,398	301.94%
	Total Other Sources	\$ 12,138	\$ 12,580	\$ 442	96.49%	\$ 6,465	\$ 17,500	\$ 11,035	36.94%	\$ 5,673	87.75%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,063,810	\$ 1,382,030	\$ 318,220	76.97%	\$ 1,037,850	\$ 1,339,087	\$ 301,237	77.50%	\$ 25,959	2.50%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 1,063,810	\$ 1,382,030	\$ 318,220	76.97%	\$ 1,037,850	\$ 1,339,087	\$ 301,237	77.50%	\$ 25,959	2.50%

EXPENDITURE & ENCUMBRANCES	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)	
Salary & Related	\$ 422,456	\$ 667,029	\$ 244,572	36.67%	\$ 50,472	\$ 194,100	29.10%	\$ 430,540	\$ (8,084)	-1.88%	
Contractual Services	203,715	388,108	184,393	47.51%	108,081	76,312	19.66%	181,523	22,193	12.23%	
General Operating	268,460	457,792	189,332	41.36%	143,438	45,894	10.03%	268,093	367	0.14%	
Capital Outlay	1,185	5,000	3,815	76.29%	65	3,750	75.00%	3,403	(2,217)	-65.16%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Grand Total Expenditures	\$ 895,817	\$ 1,517,929	\$ 622,112	40.98%	\$ 302,055	\$ 320,057	21.09%	\$ 883,559	\$ 12,259	1.39%	
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 895,817	\$ 1,517,929	\$ 622,112	40.98%	\$ 302,055	\$ 320,057	21.09%	\$ 883,559	\$ 12,259	1.39%
Ending Fund Balance	(based on non-adjusted expenditures)		\$ 1,822,273	\$ 1,518,381		\$ 1,520,218			\$ 1,559,716	\$ 262,557	16.83%
				100.03%							

CITY OF PATASKALA, OHIO
 2022 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
 THROUGH SEPTEMBER 30, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 1,063,809.77	\$ 1,382,030.00	\$ 318,220.23	\$ 1,386,430.00	\$ (4,400.00)
Charges for Service	\$ 1,051,671.59	\$ 1,369,450.00	\$ 317,778.41	\$ 1,368,850.00	\$ 600.00
Utility	\$ 1,051,671.59	\$ 1,369,450.00	\$ 317,778.41	\$ 1,368,850.00	\$ 600.00
Miscellaneous Revenue	\$ 12,138.18	\$ 12,580.00	\$ 441.82	\$ 17,580.00	\$ (5,000.00)
Investment Income	\$ 10,276.66	\$ 7,580.00	\$ (2,696.66)	\$ 7,580.00	\$ -
Other Miscellaneous Revenue	\$ 1,861.52	\$ 5,000.00	\$ 3,138.48	\$ 10,000.00	\$ (5,000.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,063,809.77	\$ 1,382,030.00	\$ 318,220.23	\$ 1,386,430.00	\$ (4,400.00)

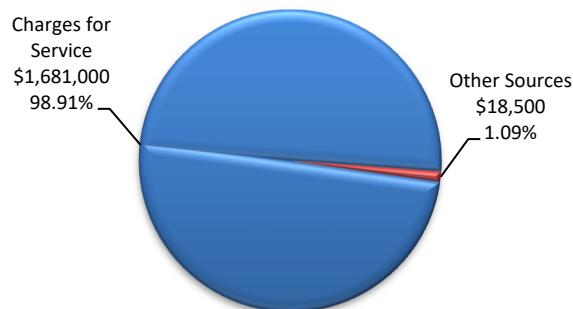
CITY OF PATASKALA, OHIO
 2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH SEPTEMBER 30, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 895,817.28	\$ 302,054.89	\$ 1,517,928.79	\$ 320,056.62	\$ 1,468,487.00	\$ 49,441.79	\$ 0.00
General Government	\$ 129,312.04	\$ 20,495.37	\$ 225,201.38	\$ 75,393.97	\$ 217,695.00	\$ 7,506.38	\$ -
Salary & Related	\$ 57,821.77	\$ 7,837.83	\$ 95,115.13	\$ 29,455.53	\$ 105,080.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 71,490.27	\$ 12,337.54	\$ 127,266.25	\$ 43,438.44	\$ 110,115.00	\$ 7,151.25	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 2,820.00	\$ 2,500.00	\$ 2,500.00	\$ 320.00	\$ -
Court & Legal	\$ 22,656.00	\$ 14,844.00	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 22,656.00	\$ 14,844.00	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Finance	\$ 59,574.27	\$ 7,958.73	\$ 91,711.76	\$ 24,178.76	\$ 90,206.00	\$ 1,505.76	\$ -
Salary & Related	\$ 45,824.33	\$ 2,496.43	\$ 64,724.23	\$ 16,403.47	\$ 67,474.00	\$ 250.23	\$ (3,000.00)
Contractual Services	\$ 11,661.24	\$ 4,676.07	\$ 23,982.34	\$ 7,645.03	\$ 19,792.00	\$ 1,190.34	\$ 3,000.00
General Operating	\$ 2,088.70	\$ 786.23	\$ 3,005.19	\$ 130.26	\$ 2,940.00	\$ 65.19	\$ -
Water Utility	\$ 684,274.97	\$ 258,756.79	\$ 1,151,015.65	\$ 207,983.89	\$ 1,113,086.00	\$ 37,929.65	\$ 0.00
Salary & Related	\$ 318,810.05	\$ 40,137.78	\$ 507,189.15	\$ 148,241.32	\$ 504,869.00	\$ 2,320.15	\$ 0.00
Contractual Services	\$ 97,907.90	\$ 76,223.03	\$ 186,859.59	\$ 12,728.66	\$ 169,650.00	\$ 17,209.59	\$ -
General Operating	\$ 266,371.70	\$ 142,331.30	\$ 451,966.91	\$ 43,263.91	\$ 433,567.00	\$ 18,399.91	\$ -
Capital Outlay	\$ 1,185.32	\$ 64.68	\$ 5,000.00	\$ 3,750.00	\$ 5,000.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 895,817.28	\$ 302,054.89	\$ 1,517,928.79	\$ 320,056.62	\$ 1,468,487.00	\$ 49,441.79	\$ 0.00

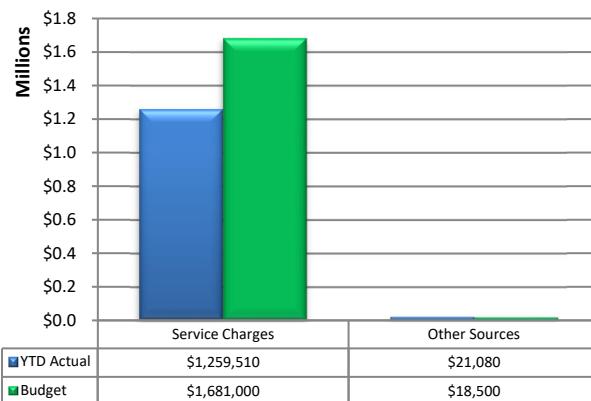
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund's primary revenue sources are charges for service and other sources, and the fund has a 2022 revenue budget of approximately \$1.70 million. On a year-to-date basis, the fund has been credited with total revenue of approximately \$1.28 million, which represents 75.35% of budget. The total is up by \$62.0 thousand (5.08%) from the same nine-month period in 2021.

Sewer Fund Revenue Budget by Source



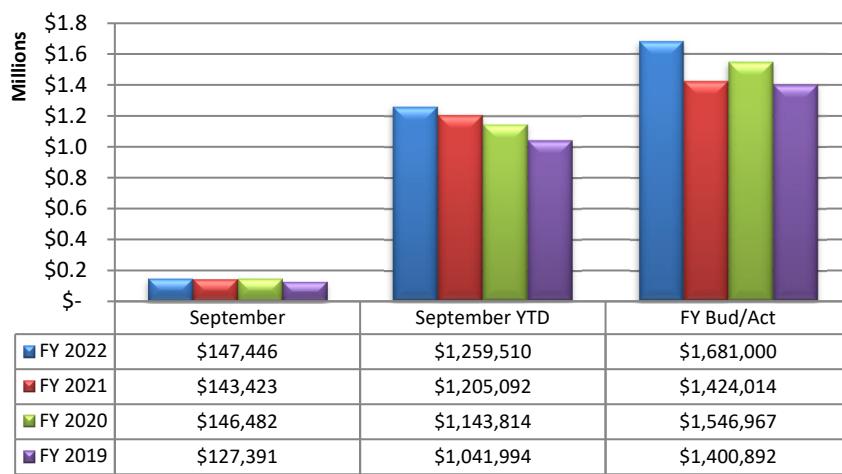
Sewer Fund Revenue Budget vs YTD Actual



Charges for service represent the primary revenue category in this fund and have a 2022 budget of approximately \$1.68 million (98.91% of budget). Year-to-date revenues credited to the fund are

approximately \$1.26 million, or 74.93% of budget. In comparison, collections for the same nine-month period in 2021 were \$1.21 million, an increase of \$54.4 thousand (4.52%) in 2022 over 2021 collections.

Usage Fee Collections - Sewer Fund

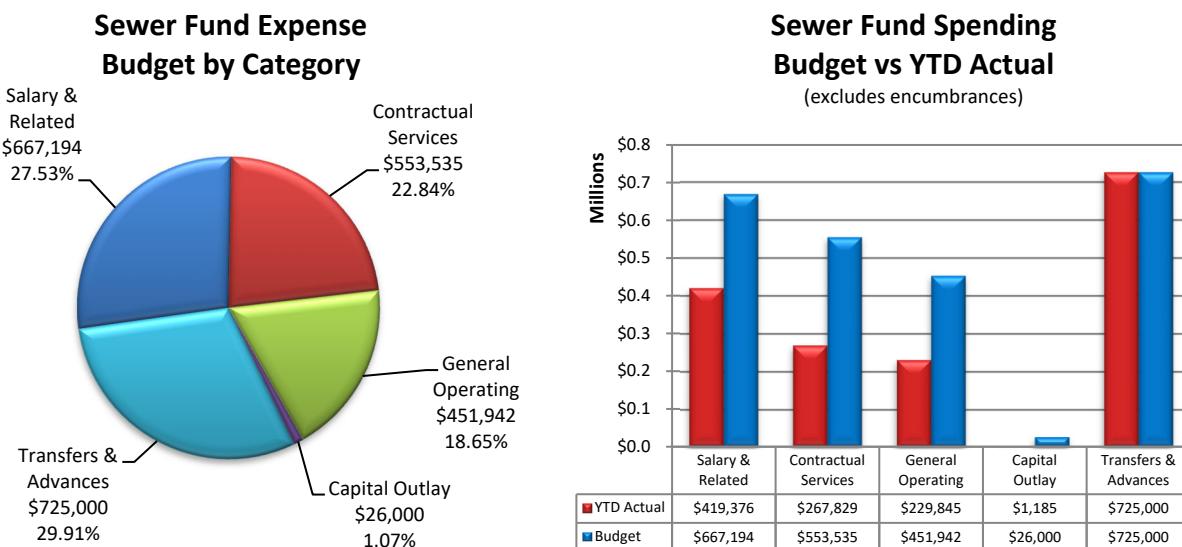


The other revenue category, Other Sources, has a 2022 budget of \$18.5 thousand. These revenues can vary widely and are not material to the total. To date, the city has

received \$21.1 thousand, which is \$7.5 thousand (57.76%) higher than FY 2021. The revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

Expenditures – The Sewer Operations fund has a total appropriated expenditure budget for 2022 of approximately \$2.42 million. Total spending through September 30 was approximately \$1.64 million, or 67.80% of budget. This amount is overstated, however, due to interfund transfers of \$725.0 thousand being processed in 2022. Excluding these transfers from the calculation results in spending equal to 54.06% of budget. Including encumbrances (e.g., purchase orders) of \$313.1 thousand in the total results in total

committed spending equal to 72.49% of budget. Compared to the same nine-month period in 2021 (and excluding transfers), the total is up by \$18.6 thousand (2.06%) and is due primarily to increased spending in the General Operating budget category; partially offset by decreased spending in the Salary & Related, Contractual Services and Capital Outlay budget categories.



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 \$667.2 thousand, or 27.53% of the total fund budget. Spending through September 30 was \$419.4 thousand, or 62.86% of budget. The positive budget variance (\$81.0 thousand below budget) is primarily the result of the reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by \$5.1 thousand (1.20%) from the level in 2021 and is primarily the result of decreased wages and employee HRA funding.

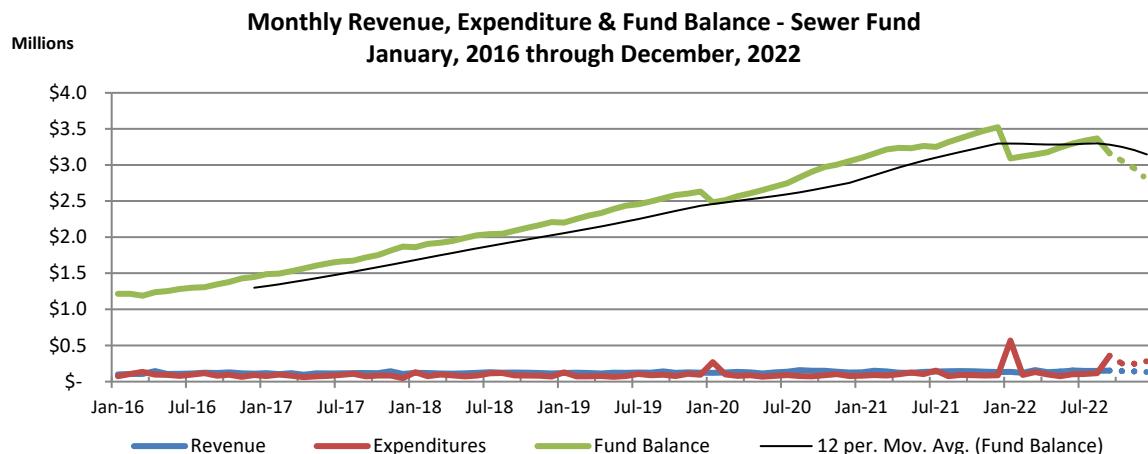
Contractual Services is the next major expense category in the Sewer fund. The 2022 budget in this category is \$553.5 thousand (22.84% of budget) and provides for non-employee personal services. Spending through September 30 is \$267.8 thousand (48.39% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 77.18% 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 \$451.9 thousand, or 18.65% of the fund budget. Spending through September 30 was \$229.8 thousand, or 50.86% of budget. Including encumbrances (e.g., purchase orders) of \$81.8 thousand in the total results in a spending ratio of 68.95% 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 nine-month period in 2021, spending in this category is up by \$95.3 thousand, or 70.87%.

The approved 2022 budget included total interfund transfers of \$725.0 thousand. Of that total, \$475,000 was 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 \$250,000 in transfers was transferred to the Sewer OPWC fund during the month of September 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?).

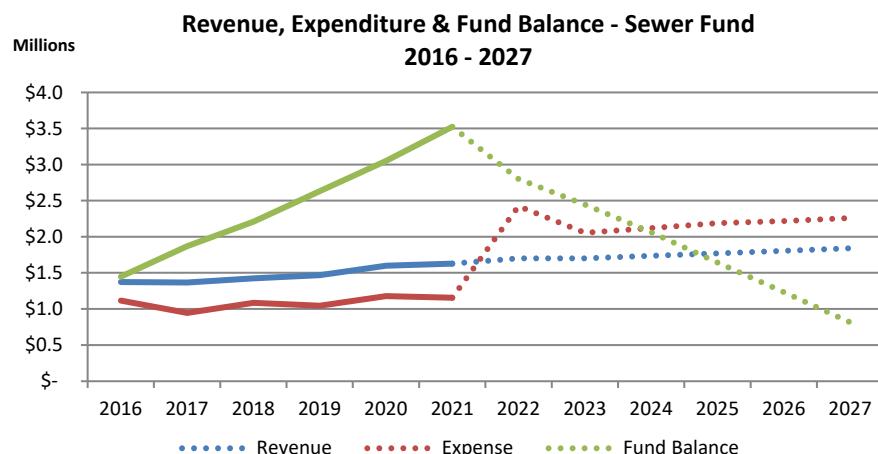


The chart above plots revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed 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 is projected to decline by \$724.2 thousand (20.55%) to a year-end fund balance of \$2.80 million, which equates to a reserve ratio equal to 115.53% 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 2027 with a fund balance of \$814.1 thousand, or a ratio of 36.02%. This chart has been updated with the proposed 2023 budget data through 2027.

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

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance		\$ 3,524,165	\$ 3,524,165			\$ 3,052,280	\$ 3,052,280				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	1,259,510	1,681,000	421,490	74.93%	1,205,092	1,617,000	411,908	74.53%	54,418	4.52%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 1,259,510	\$ 1,681,000	\$ 421,490	74.93%	\$ 1,205,092	\$ 1,617,000	\$ 411,908	74.53%	\$ 54,418	4.52%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	\$ -	\$ -	\$ -	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 19,219	\$ 16,000	\$ (3,219)	120.12%	\$ 13,121	\$ 17,500	\$ 4,379	74.97%	\$ 6,098	46.48%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	1,862	2,500	638	74.46%	413	12,500	12,087	3.31%	1,448	350.59%
	Total Other Sources	\$ 21,080	\$ 18,500	\$ (2,580)	113.95%	\$ 13,534	\$ 30,000	\$ 16,466	45.11%	\$ 7,546	55.76%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,280,590	\$ 1,699,500	\$ 418,910	75.35%	\$ 1,218,626	\$ 1,647,000	\$ 428,374	73.99%	\$ 61,964	5.08%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 1,280,590	\$ 1,699,500	\$ 418,910	75.35%	\$ 1,218,626	\$ 1,647,000	\$ 428,374	73.99%	\$ 61,964	5.08%

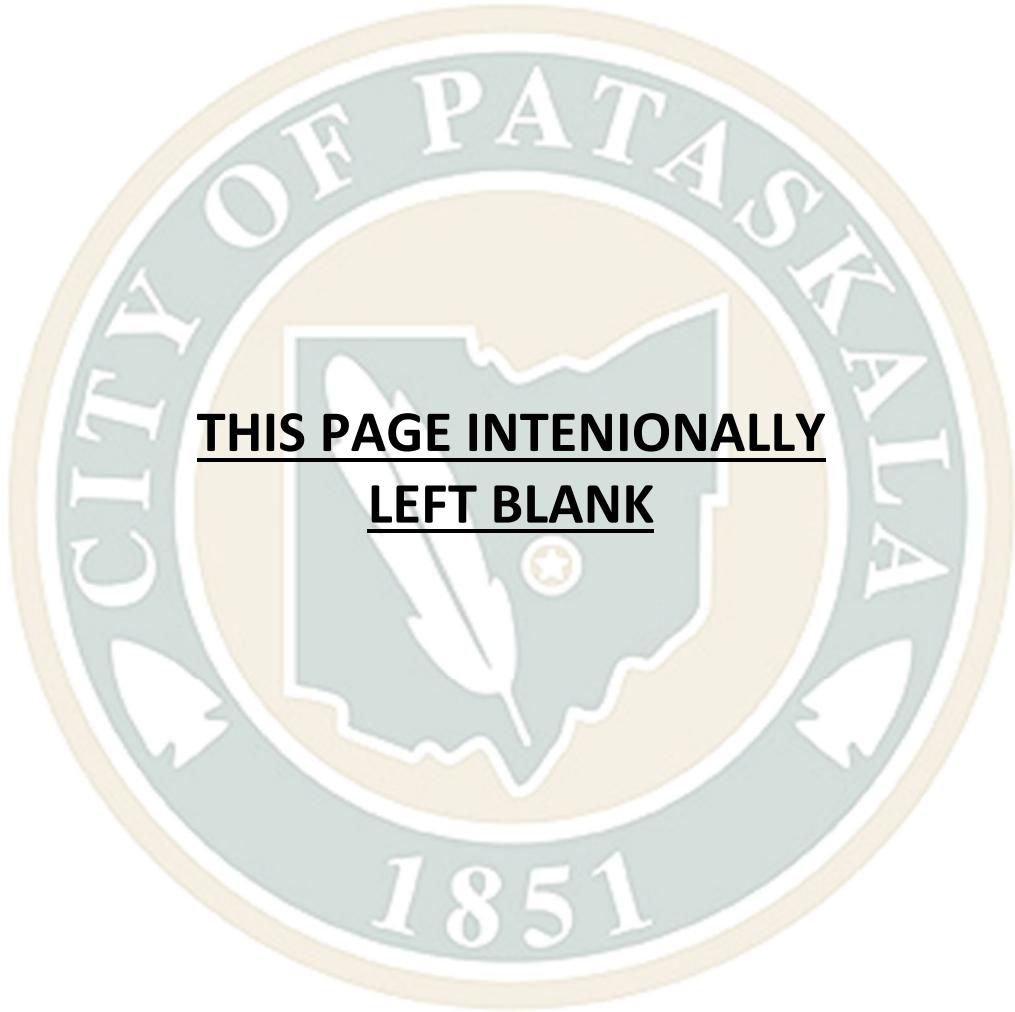
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 419,376	\$ 667,194	\$ 247,817	37.14%	\$ 52,881	\$ 194,937	29.22%	\$ 424,458	\$ (5,082)	-1.20%	
Contractual Services	267,829	553,535	285,706	51.61%	159,401	126,305	22.82%	309,535	(41,706)	-13.47%	
General Operating	229,845	451,942	222,098	49.14%	81,764	140,334	31.05%	134,514	95,331	70.87%	
Capital Outlay	1,185	26,000	24,815	95.44%	19,065	5,750	22.12%	31,159	(29,973)	-96.20%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	725,000	725,000	-	0.00%	-	-	0.00%	-	725,000	100.00%	
Grand Total Expenditures	\$ 1,643,235	\$ 2,423,671	\$ 780,436	32.20%	\$ 313,111	\$ 467,325	19.28%	\$ 899,665	\$ 743,570	82.65%	
Adjustments:											
	- Interfund transfers & advances	\$ (725,000)	\$ (725,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (725,000)	100.00%
	Total Adjustments	\$ (725,000)	\$ (725,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (725,000)	100.00%
	Adjusted Grand Total Expenditures	\$ 918,235	\$ 1,698,671	\$ 780,436	45.94%	\$ 313,111	\$ 467,325	27.51%	\$ 899,665	\$ 18,570	2.06%
Ending Fund Balance	(based on non-adjusted expenditures)		\$ 3,161,520	\$ 2,799,995			\$ 2,848,410		\$ 3,371,241	\$ (209,721)	-6.22%
				115.53%							

CITY OF PATASKALA, OHIO
 2022 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
 THROUGH SEPTEMBER 30, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 1,280,589.88	\$ 1,699,500.00	\$ 418,910.12	\$ 1,709,250.00	\$ (9,750.00)
Charges for Service	\$ 1,259,509.70	\$ 1,681,000.00	\$ 421,490.30	\$ 1,681,000.00	\$ -
Utility	\$ 1,259,509.70	\$ 1,681,000.00	\$ 421,490.30	\$ 1,681,000.00	\$ -
Miscellaneous Revenue	\$ 21,080.18	\$ 18,500.00	\$ (2,580.18)	\$ 28,250.00	\$ (9,750.00)
Investment Income	\$ 19,218.66	\$ 16,000.00	\$ (3,218.66)	\$ 15,750.00	\$ 250.00
Other Miscellaneous Revenue	\$ 1,861.52	\$ 2,500.00	\$ 638.48	\$ 12,500.00	\$ (10,000.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,280,589.88	\$ 1,699,500.00	\$ 418,910.12	\$ 1,709,250.00	\$ (9,750.00)

CITY OF PATASKALA, OHIO
 2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH SEPTEMBER 30, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 1,643,235.03	\$ 313,110.58	\$ 2,423,670.90	\$ 467,325.29	\$ 2,326,506.00	\$ 97,164.90	\$ 0.00
General Government	\$ 123,080.73	\$ 20,295.35	\$ 228,681.38	\$ 85,305.30	\$ 222,695.00	\$ 5,986.38	\$ -
Salary & Related	\$ 57,516.56	\$ 7,837.83	\$ 95,115.13	\$ 29,760.74	\$ 105,080.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 65,564.17	\$ 12,137.52	\$ 120,746.25	\$ 43,044.56	\$ 105,115.00	\$ 5,631.25	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 12,820.00	\$ 12,500.00	\$ 12,500.00	\$ 320.00	\$ -
Court & Legal	\$ 22,656.00	\$ 14,844.00	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 22,656.00	\$ 14,844.00	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Finance	\$ 59,988.79	\$ 8,177.57	\$ 93,635.78	\$ 25,469.42	\$ 92,130.00	\$ 1,505.78	\$ -
Salary & Related	\$ 45,823.81	\$ 2,496.43	\$ 64,724.23	\$ 16,403.99	\$ 67,474.00	\$ 250.23	\$ (3,000.00)
Contractual Services	\$ 12,966.31	\$ 4,894.91	\$ 25,906.35	\$ 8,045.13	\$ 21,716.00	\$ 1,190.35	\$ 3,000.00
General Operating	\$ 1,198.67	\$ 786.23	\$ 3,005.20	\$ 1,020.30	\$ 2,940.00	\$ 65.20	\$ -
Sewer Utility	\$ 712,509.51	\$ 269,793.66	\$ 1,326,353.74	\$ 344,050.57	\$ 1,239,181.00	\$ 87,172.74	\$ 0.00
Salary & Related	\$ 316,035.86	\$ 42,546.52	\$ 507,354.15	\$ 148,771.77	\$ 504,869.00	\$ 2,485.15	\$ 0.00
Contractual Services	\$ 166,642.39	\$ 127,524.59	\$ 356,882.30	\$ 62,715.32	\$ 328,150.00	\$ 28,732.30	\$ -
General Operating	\$ 228,645.93	\$ 80,657.88	\$ 436,117.29	\$ 126,813.48	\$ 380,162.00	\$ 55,955.29	\$ -
Capital Outlay	\$ 1,185.33	\$ 19,064.67	\$ 26,000.00	\$ 5,750.00	\$ 26,000.00	\$ -	\$ -
Transfers & Advances	\$ 725,000.00	\$ -	\$ 725,000.00	\$ -	\$ 725,000.00	\$ -	\$ -
Transfers & Advances	\$ 725,000.00	\$ -	\$ 725,000.00	\$ -	\$ 725,000.00	\$ -	\$ -
Grand Total	\$ 1,643,235.03	\$ 313,110.58	\$ 2,423,670.90	\$ 467,325.29	\$ 2,326,506.00	\$ 97,164.90	\$ 0.00

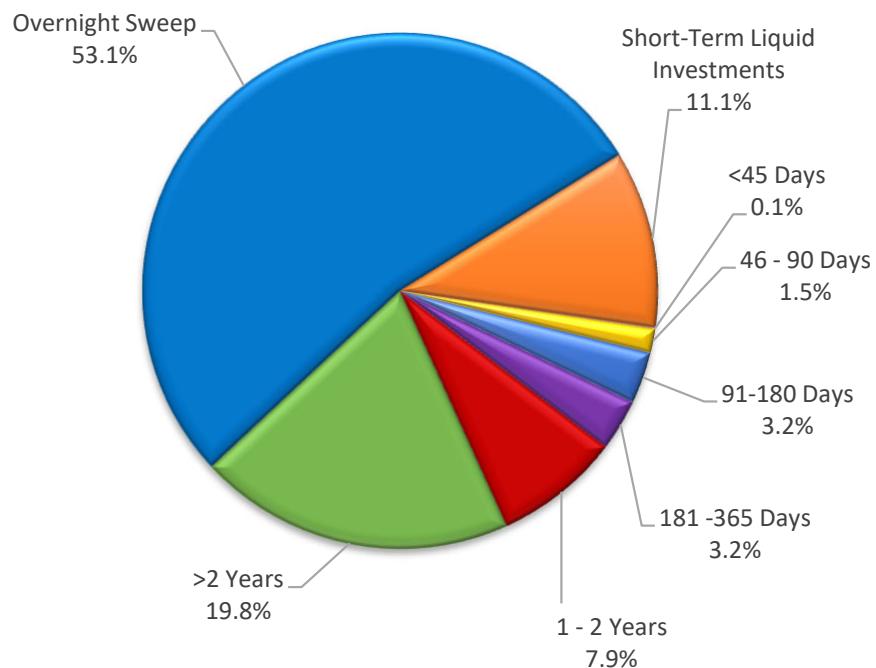


CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF SEPTEMBER 30, 2022

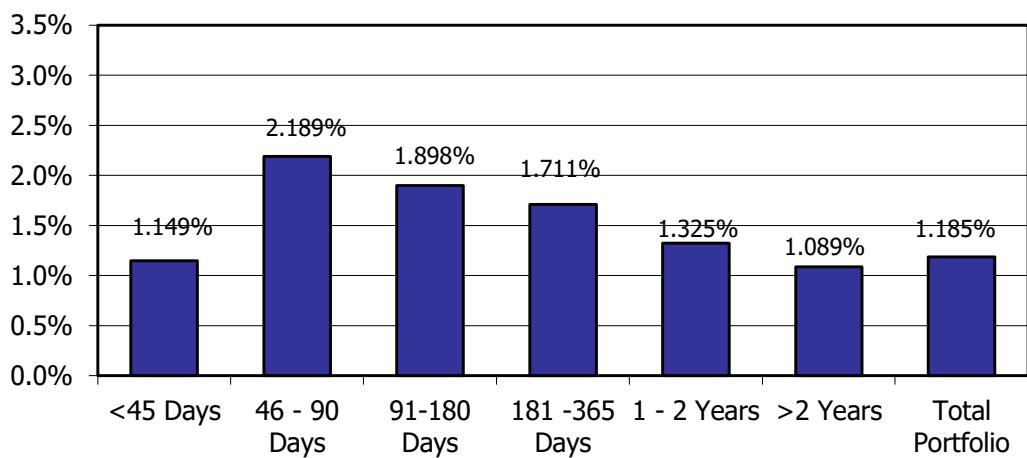
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
Certificates of Deposit				
Bank CD	\$ 9,367,056.74	\$ 10,122,631.54	\$ (755,574.80)	1.208%
Non-Bank CD	<u>1,191,014.02</u>	<u>1,226,848.19</u>	<u>(35,834.17)</u>	<u>2.042%</u>
Total Certificates of Deposit	\$ 10,558,070.76	\$ 11,349,479.73	\$ (791,408.97)	1.299%
U.S. Government				
Treasury Bill	-	-	-	0.000%
Treasury Note	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Total US Government	\$ -	\$ -	\$ -	0.000%
Government Sponsored Enterprise (GSE) Securities				
FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
FHLMC	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
FHLB	437,514.40	494,044.50	(56,530.10)	0.000%
FFCB	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Total GSE	\$ 437,514.40	\$ 494,044.50	\$ (56,530.10)	0.000%
Other Investments:				
Park National Bank Sweep	\$ 16,513,067.22	\$ 16,513,067.22	\$ -	0.880%
STAR Ohio	3,296,476.74	3,296,476.74	-	2.540%
Raymond James Money Market	<u>160,379.59</u>	<u>160,379.59</u>	<u>-</u>	<u>0.400%</u>
Total Other	\$ 19,969,923.55	\$ 19,969,923.55	\$ -	1.150%
Total Investment Portfolio	\$ 30,965,508.71	\$ 31,813,447.78	\$ (847,939.07)	1.185%
Investments by Institution:				
STAR Ohio	\$ 3,296,476.74	\$ 3,296,476.74	\$ -	-
Park National Bank	16,513,067.22	16,513,067.22	-	-
Raymond James	11,155,964.75	12,003,903.82	(847,939.07)	-
Total Investment Portfolio	\$ 30,965,508.71	\$ 31,813,447.78	\$ (847,939.07)	

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended September 30, 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 \$11,155,964.75

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



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

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

Account Purpose

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

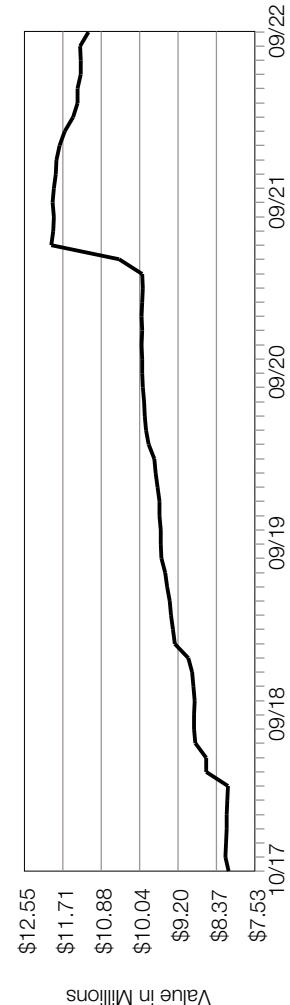
Activity

	This Statement	Year to Date
Beginning Balance	\$ 11,345,299.12	\$ 11,859,728.80
Deposits	\$ 0.00	\$ 0.00
Income	\$ 18,951.71	\$ 111,803.41
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ (208,286.08)	\$ (815,567.46)
Ending Balance	\$ 11,155,964.75	\$ 11,155,964.75

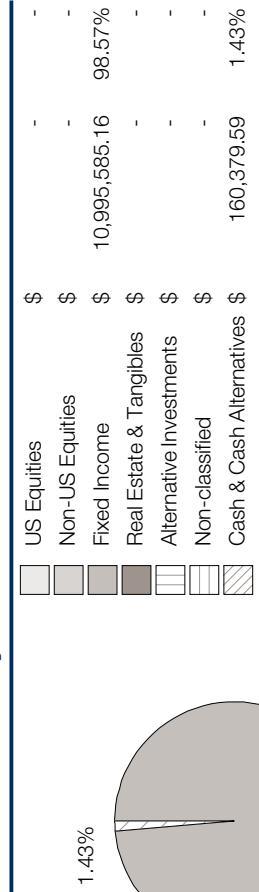
Dollar-Weighted Performance

Performance Inception	This Quarter	YTD	2021	2020	Annualized Since 08/23/2013
08/23/13	(1.56)%	(5.98)%	(1.16)%	3.76%	0.49%

Value Over Time



Asset Allocation Analysis



98.57%



RAYMOND JAMES®

Your Portfolio

City of Pataskala Account No.

Cash & Cash Alternatives

Raymond James Bank Deposit Program [#]

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program [#] - Selected Sweep Option				
JPMorgan Chase Bank NA		\$160,379.54	0.40%	\$641.51
US Bank National Association		\$0.05		
Raymond James Bank Deposit Program Total		\$160,379.59		\$641.51

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, Tristate Capital Bank, The Bank of East Asia Ltd, Extraco Banks NA, Synchrology Bank, Amarillo National Bank, Cadence Bank NA, CIBC Bank USA, Bank of India, American Express National B, Umpqua Bank, BankUnited, NexBank, HSBC Bank USA NA, INTRUST Bank NA, Metro City Bank and Forbright Bank

Participating banks recently added: Webster Bank 08/31/2022; UBS Bank USA 08/01/2022

- [#] Please see the Raymond James Bank Deposit Program on the Understanding Your Statement page.
- ⁶² Estimated Income Yield for RJBDP was calculated as of 09/26/2022.

Cash & Cash Alternatives Total

Cash & Cash Alternatives Total		\$160,379.59		\$641.51
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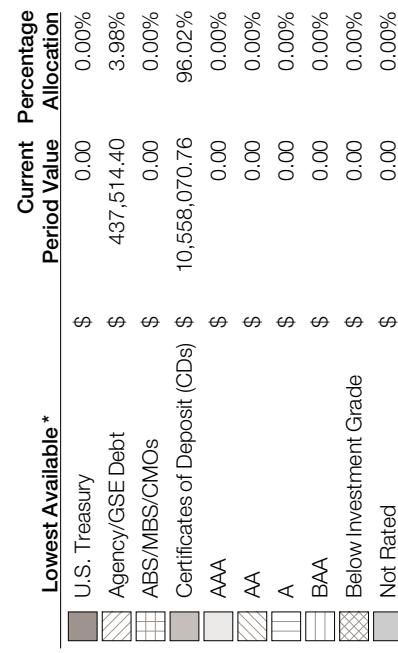
RAYMOND JAMES

Your Portfolio (continued)

City of Pataskala Account No.

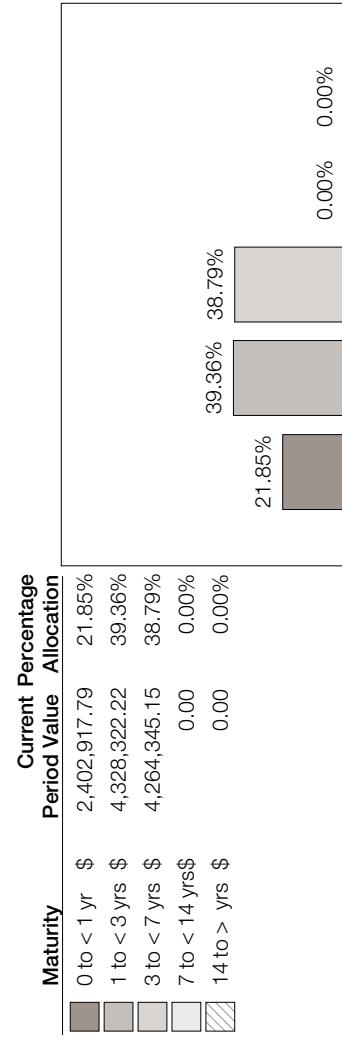
Fixed Income *

Credit Quality Analysis



* 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 10/28/2022 @ 100.000 (3130AKRN8)	\$245,000.00	\$1,592.50	05/26/2021	\$88.212	\$216,119.40	\$274.26	\$244,044.50 (\$27,925.10)	\$244,044.50 (\$27,925.10)

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



RAYMOND JAMES®

August 31 to September 30, 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 11/27/2022 @ 100.000 (3130AML42)	\$250,000.00	\$1,500.00	05/26/2021	\$88.568	\$221,395.00	\$512.50	\$250,000.00 \$28,605.00	\$250,000.00 A \$28,605.00
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		\$437,514.40	\$786.76		\$194,044.50 \$56,530.10	\$494,044.50 \$56,530.10

* 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 CALLABLE BEGINNING 12/09/22 3.0500% DUE 06/09/2026 Callable 12/09/2022 @ 100.000 (02007GSK0)	\$100,000.00	\$3,050.00	06/07/2022	\$95.614	\$95,614.00	\$944.25	\$100,000.00 \$4,386.00	\$100,000.00 A \$4,386.00
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	\$99.694	\$129,602.20	\$65.89	\$130,000.00 \$397.80	\$130,000.00 A \$397.80
Ratings Information: Not Rated								



RAYMOND JAMES®

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	\$93.441	\$228,930.45	\$1,831.12	\$245,000.00 \$(16,069.55)	\$245,000.00 A \$(16,069.55)
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 10/29/22 .5500% DUE 07/29/2024 Callable 10/29/2022 @ 100.000 65 - Ratings Information: Not Rated	\$245,000.00	\$1,347.50	08/03/2020	\$93.308	\$228,604.60	\$232.58	\$244,999.76 \$(16,395.16)	\$244,999.76 A \$(16,395.16)
BANK HAPOALIM BM NEW YORK, NY FDIC # 33686 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 08/21/2023 (06251AC23) Ratings Information: Not Rated	\$50,000.00	\$150.00	08/19/2020	\$96.711	\$48,355.50	\$16.44	\$50,000.00 \$(1,644.50)	\$50,000.00 A \$(1,644.50)
BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5) Ratings Information: Not Rated	\$245,000.00	\$3,185.00	04/09/2020	\$92.727	\$227,181.15	\$130.89	\$245,000.00 \$(17,818.85)	\$245,000.00 A \$(17,818.85)
BANK OZK LITTLE ROCK, AR FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .55000% DUE 03/30/2026 (06417NC50) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	09/28/2021	\$87.684	\$214,825.80		\$245,000.00 \$(30,174.20)	\$245,000.00 A \$(30,174.20)



RAYMOND JAMES®

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	\$91.839	\$225,005.55		\$245,000.00 \$(19,994.45)	\$245,000.00 A \$(19,994.45)
Ratings Information: Not Rated								
BANKUNITE, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/14/22 .9500% DUE 04/14/2026 Callable 10/14/2022 @ 100.000 (066519QV4)	\$245,000.00	\$2,327.50	04/12/2021	\$88.870	\$217,731.50	\$102.03	\$245,000.00 \$(27,268.50)	\$245,000.00 A \$(27,268.50)
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	\$91.355	\$223,819.75		\$245,000.00 \$(21,180.25)	\$245,000.00 A \$(21,180.25)
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	\$99.547	\$243,890.15	\$300.71	\$245,000.00 \$(1,109.85)	\$245,000.00 A \$(1,109.85)
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	\$88.704	\$217,324.80	\$81.22	\$245,000.00 \$(27,675.20)	\$245,000.00 A \$(27,675.20)
Ratings Information: Not Rated								



RAYMOND JAMES®

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, NA MCLEAN, VA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1500% DUE 06/08/2027 (14042RRV5) Ratings Information: Not Rated	\$45,000.00	\$1,417.50	06/06/2022	\$94.7709	\$42,619.05	\$442.73	\$45,000.00 \$(2,380.95)	A \$45,000.00 \$(2,380.95)
CAPITAL ONE BANK, NA MCLEAN, VA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 4.3000% DUE 09/30/2027 (14042RUR0) Ratings Information: Not Rated	\$160,000.00	\$6,880.00	09/28/2022	\$99.391	\$159,025.60		\$160,000.00 \$(974.40)	A \$160,000.00 \$(974.40)
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	\$90.407	\$94,927.35	\$80.55	\$105,000.00 \$(10,072.65)	A \$105,000.00 \$(10,072.65)
CAPITAL ONE BANK (USA) NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1500% DUE 06/08/2027 (14042TGQ4) Ratings Information: Not Rated	\$140,000.00	\$4,410.00	06/06/2022	\$94.7709	\$132,592.60	\$1,377.37	\$140,000.00 \$(7,407.40)	A \$140,000.00 \$(7,407.40)
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	\$97.997	\$48,998.50	\$57.53	\$50,000.00 \$(1,001.50)	A \$50,000.00 \$(1,001.50)
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26) Ratings Information: Not Rated	\$38,000.00	\$1,235.00	03/20/2020	\$98.294	\$37,351.72	\$304.52	\$40,905.57 \$(3,553.85)	\$39,213.78 \$(1,862.06)



RAYMOND JAMES®

August 31 to September 30, 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)
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	\$100.037	\$21,007.77	\$277.55	\$22,085.87 (\$1,078.10)	\$21,045.58 (\$37.81)
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	\$99.018	\$99,018.00	\$773.15	\$106,082.70 (\$7,064.70)	\$102,085.38 (\$3,067.38)
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT 6 MONTHLY CALLABLE . BEGINNING 10/04/22 .3500% DUE 09/04/2024 Callable 10/04/2022 @ 100.000 (20056QTY9) Ratings Information: Not Rated	\$100,000.00	\$350.00	08/25/2020	\$92.724	\$92,724.00	\$24.93	\$100,000.00 (\$7,276.00)	\$100,000.00 A (\$7,276.00)
COMPASS BK FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1000% DUE 08/28/2023 (20451PCZ7) Ratings Information: Not Rated	\$59,000.00	\$1,829.00	03/20/2020	\$99.123	\$58,482.57	\$165.36	\$62,415.11 (\$3,932.54)	\$59,921.22 (\$1,438.65)
CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6) Ratings Information: Not Rated	\$200,000.00	\$1,100.00	08/20/2021	\$87.974	\$175,948.00		\$200,000.00 (\$24,052.00)	\$200,000.00 A (\$24,052.00)
DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7) Ratings Information: Not Rated	\$250,000.00	\$6,625.00	02/12/2018	\$99.701	\$249,252.50	\$1,107.19	\$249,858.00 (\$605.50)	\$249,858.00 A (\$605.50)



RAYMOND JAMES®

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)
EAGLEBANK BETHESDA, MD FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)	\$245,000.00	\$4,042.50	03/19/2020	\$99.100	\$242,795.00	\$266.81	\$247,048.10 (\$4,253.10)	\$245,305.58 (\$2,510.58)
EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026(301074ER7)	\$245,000.00	\$1,347.50	05/26/2021	\$86.990	\$213,125.50	\$47.99	\$245,000.00 (\$31,874.50)	\$245,000.00 (\$31,874.50)
FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT - MONTHLY 5000%, DUE 05/21/2026 (307811CQ0)	\$100,000.00	\$500.00	05/18/2021	\$87.055	\$87,055.00	\$12.33	\$100,000.00 (\$12,945.00)	\$100,000.00 (\$12,945.00)
FARMERS & MRCH BANK FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/09/23 3.4500% DUE 03/09/2027 Callable 09/09/2023 @ 100.000 (307811EV7)	\$130,000.00	\$4,485.00	09/07/2022	\$96.239	\$125,110.70	\$258.04	\$130,000.00 (\$4,889.30)	\$130,000.00 A (\$4,889.30)
FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)	\$245,000.00	\$1,225.00	06/07/2021	\$86.873	\$212,838.85	\$63.77	\$245,000.00 (\$32,161.15)	\$245,000.00 A (\$32,161.15)



RAYMOND JAMES®

August 31 to September 30, 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 CHOICE BANK FDIC # 57986 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/30/22 .4000% DUE 09/30/2025 Callable 09/30/2022 @ 100.000 (319461DB2)	\$245,000.00	\$980.00	09/23/2020	\$88,908	\$217,824.60		\$245,000.00 \$(27,175.40)	\$245,000.00 A \$(27,175.40)
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7) 70 Ratings Information: Not Rated	\$100,000.00	\$600.00	05/11/2020	\$94.107	\$94,107.00	\$47.67	\$100,000.00 \$(5,893.00)	\$100,000.00 A \$(5,893.00)
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/12/22 3.4000% DUE 08/12/2027 Callable 11/12/2022 @ 100.000 (32022RSP3)	\$50,000.00	\$1,700.00	08/10/2022	\$95.541	\$47,770.50	\$83.84	\$50,000.00 \$(2,229.50)	\$50,000.00 A \$(2,229.50)
FIRST NATIONAL BANK AMER EAST LANSING, MI FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/25/22 .3500% DUE 09/25/2024 Callable 10/25/2022 @ 100.000 (32110YQR9)	\$245,000.00	\$857.50	09/23/2020	\$92.498	\$226,620.10	\$11.75	\$245,000.00 \$(18,379.90)	\$245,000.00 \$(18,379.90)

Ratings Information: Not Rated



RAYMOND JAMES®

August 31 to September 30, 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 OKLAHOMA BK TULSA, OK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/15/22 .6500% DUE 07/15/2025 Callable 10/15/2022 @ 100.000 (335857CB2) Ratings Information: Not Rated	\$100,000.00	\$650.00	06/29/2020	\$90.318	\$90,318.00	\$26.71	\$100,000.00 \$(9,682.00)	\$100,000.00 A \$(9,682.00)
1ST SOURCE BANK SOUTH BEND, IN FDIC # 9087 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3500% - DUE 06/03/2024 (33646CLZ5) - Ratings Information: Not Rated	\$245,000.00	\$3,307.50	04/01/2020	\$95.351	\$233,609.95	\$1,631.09	\$245,000.00 \$11,390.05	\$245,000.00 A \$(11,390.05)
FLAGSTAR BANK, FSB FDIC # 32541 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .8000% DUE 05/29/2025 (33847E31.9) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/26/2020	\$91.191	\$223,417.95	\$665.86	\$245,000.00 \$21,582.05	\$245,000.00 A \$(21,582.05)
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	\$86.445	\$211,790.25	\$63.43	\$245,000.00 \$33,209.75	\$245,000.00 A \$(33,209.75)
GOLDMAN SACHS BANK USA FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.4000% DUE 11/22/2022 (38148PTET) Ratings Information: Not Rated	\$250,000.00	\$6,000.00	02/12/2018	\$99.901	\$249,752.50	\$2,153.42	\$248,220.00 \$1,532.50	\$248,220.00 A \$1,532.50
INTERNATIONAL BANK CHICAGO FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY 3.4000% DUE 09/16/2024 (45906ADG9) Ratings Information: Not Rated	\$125,000.00	\$4,250.00	09/14/2022	\$98.321	\$122,901.25	\$163.01	\$125,000.00 \$(2,098.75)	\$125,000.00 A \$(2,098.75)



RAYMOND JAMES®

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)
JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/29/22 .8000% DUE 05/29/2025 Callable 10/29/2022 @ 100.000 (48040PGX7)	\$245,000.00	\$1,960.00	05/27/2020	\$91.127	\$223,261.15	\$5.37	\$245,000.00 \$(21,738.85)	\$245,000.00 A \$(21,738.85)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE - BEGINNING 10/31/22 .5500% DUE 10/30/2025 Callable 10/31/2022 @ 100.000 (48128UPT0)	\$155,000.00	\$852.50	10/28/2020	\$89.109	\$138,118.95	\$357.35	\$155,000.00 \$(16,881.05)	\$155,000.00 A \$(16,881.05)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 12/15/22 .4000% DUE 12/15/2025 Callable 12/15/2022 @ 100.000 (48128UTN9)	\$95,000.00	\$380.00	12/11/2020	\$89.184	\$84,724.80	\$111.40	\$95,000.00 \$(10,275.20)	\$95,000.00 A \$(10,275.20)
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)	\$90,000.00	\$1,485.00	12/19/2019	\$99.649	\$89,684.10	\$40.68	\$90,000.00 \$(315.90)	\$90,000.00 A \$(315.90)



RAYMOND JAMES®

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)
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GST)	\$130,000.00	\$2,340.00	11/25/2019	\$97.320	\$126,516.00	\$185.92	\$130,000.00 \$(3,484.00)	\$130,000.00 \$(3,484.00) A
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KCT)	\$115,000.00	\$1,897.50	02/27/2020	\$96.439	\$110,904.85	\$150.76	\$115,000.00 \$4,095.15	\$115,000.00 \$4,095.15 A
- Ratings Information: Not Rated								
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	\$97.626	\$239,183.70	\$128.87	\$245,000.00 \$(5,816.30)	\$245,000.00 \$(5,816.30) A
- Ratings Information: Not Rated								
MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY 6500% DUE 05/28/2025 (56102AAH9)	\$230,000.00	\$1,495.00	05/26/2020	\$90.759	\$208,745.70	\$8.19	\$230,000.00 \$(21,254.30)	\$230,000.00 \$(21,254.30) A
- Ratings Information: Not Rated								
MERIDIAN BANK DEVON, PA FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/21/22 .6500% DUE 05/21/2026 Callable 10/21/2022 @ 100.000 (58958PJA3)	\$200,000.00	\$1,300.00	05/19/2021	\$87.562	\$175,124.00	\$32.05	\$200,000.00 \$(24,876.00)	\$200,000.00 \$(24,876.00) A
Ratings Information: Not Rated								



RAYMOND JAMES®

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 3.0500% DUE 02/14/2024 (61690UEH9)	\$20,000.00	\$610.00	03/20/2020	\$98,461	\$19,692.20	\$78.55	\$21,178.31 (\$1,486.11)	\$20,423.01 (\$730.81)
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	\$95.349	\$23,837.25	\$204.35	\$25,295.00 (\$1,457.75)	\$25,136.41 (\$1,299.16)
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	\$99.305	\$22,840.15	\$52.93	\$23,122.02 (\$281.87)	\$23,015.89 (\$175.74)
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	\$93.426	\$112,111.20	\$886.68	\$120,000.00 (\$7,888.80)	\$120,000.00 A (\$7,888.80)
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	\$99.611	\$99,611.00	\$456.16	\$101,052.60 (\$1,441.60)	\$100,099.38 (\$488.38)



RAYMOND JAMES®

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 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	\$97.730	\$141,708.50	\$1,649.62	\$152,216.69 (\$10,508.19)	\$147,848.70 (\$6,140.20)
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	\$93.746	\$117,182.50	\$142.64	\$125,000.00 (\$7,817.50)	\$125,000.00 A (\$7,817.50)
75 NEW YORK COMMUNITY - BANK WESTBURY, NY FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .7000% DUE 07/01/2026 (649447UZ0)	\$90,000.00	\$630.00	06/22/2021	\$87.477	\$78,729.30	\$158.79	\$90,000.00 (\$11,270.70)	\$90,000.00 A (\$11,270.70)
PARAGON NB MEMPHIS, TN FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)	\$85,000.00	\$212.50	08/25/2020	\$96.586	\$82,098.10	\$1.16	\$85,000.00 (\$2,901.90)	\$85,000.00 A (\$2,901.90)
PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/29/22 .5000% DUE 10/29/2025 Callable 10/29/2022 @ 100.000 (70320KAS0)	\$100,000.00	\$500.00	10/21/2020	\$88.919	\$88,919.00	\$1.37	\$100,000.00 (\$11,081.00)	\$100,000.00 A (\$11,081.00)



RAYMOND JAMES®

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)
PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	07/14/2020	\$89.903	\$220,262.35	\$43.63	\$245,000.00 \$(24,737.65)	\$245,000.00 A \$(24,737.65)
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	\$4,900.00	08/20/2019	\$95.860	\$234,857.00	\$510.14	\$245,000.00 \$(10,143.00)	\$245,000.00 A \$(10,143.00)
SPRING BANK BRONX, NY 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	\$87.567	\$214,539.15	\$16.78	\$245,000.00 \$(30,460.85)	\$245,000.00 A \$(30,460.85)
STERLING BANK FDIC # 57813 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6500% DUE 09/18/2023 (85916VDN2) Ratings Information: Not Rated	\$245,000.00	\$4,042.50	09/16/2019	\$97.673	\$239,298.85	\$132.90	\$245,000.00 \$5,701.15)	\$245,000.00 A \$5,701.15)
SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 6500% DUE 09/24/2024 (87165EUL9) Ratings Information: Not Rated	\$245,000.00	\$1,592.50	09/22/2021	\$93.127	\$228,161.15	\$26.18	\$245,000.00 \$(16,838.85)	\$245,000.00 A \$(16,838.85)



RAYMOND JAMES®

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)
TCM BK NA FDIC # 346355 CERTIFICATE OF DEPOSIT BEGINNING 10/15/22 .8500% DUE 11/14/2025 Callable 10/15/2022 @ 100.000 (872308FF6)	\$105,000.00	\$892.50	11/04/2021	\$89.793	\$94,282.65	\$36.68	\$105,000.00 \$(10,717.35)	\$105,000.00 A \$(10,717.35)
Ratings Information: Not Rated								
TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (882244PLV3)	\$145,000.00	\$435.00	08/05/2020	\$98.835	\$143,310.75	\$64.36	\$145,000.00 \$(1,689.25)	\$145,000.00 A \$(1,689.25)
Ratings Information: Not Rated								
77 TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/08/22 .7000% DUE 06/07/2024 Callable 10/08/2022 @ 100.000 (882411HJM5)	\$245,000.00	\$1,715.00	05/28/2020	\$94.220	\$230,839.00	\$103.37	\$245,000.00 \$(14,161.00)	\$245,000.00 A \$(14,161.00)
Ratings Information: Not Rated								
UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)	\$245,000.00	\$7,717.50	05/25/2018	\$99.491	\$243,752.95		\$245,000.00 \$(1,247.05)	\$245,000.00 A \$(1,247.05)
Ratings Information: Not Rated								
UNITY BANK CLINTON, NJ FDIC # 33503 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .4000% DUE 12/18/2025 (91330ACR6)	\$115,000.00	\$460.00	12/15/2020	\$88.252	\$101,489.80	\$131.07	\$115,000.00 \$(13,510.20)	\$115,000.00 A \$(13,510.20)
Ratings Information: Not Rated								



RAYMOND JAMES®

August 31 to September 30, 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)
WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/19/22 .8500% DUE 10/19/2026 Callable 10/19/2022 @ 100.000 (93974LAC4)	\$185,000.00	\$1,572.50	10/14/2021	\$87.005	\$160,959.25	\$47.39	\$185,000.00 \$(24,040.75)	\$185,000.00 A \$(24,040.75)
WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48) 78 Ratings Information: Not Rated	\$155,000.00	\$4,262.50	05/01/2019	\$97.713	\$151,455.15	\$315.31	\$155,000.00 \$(3,544.85)	\$155,000.00 A \$(3,544.85)
Certificates of Deposit (CDs) Total	\$11,326,000.00	\$153,660.00			\$10,558,070.76	\$19,891.38	\$11,349,479.73 \$(791,408.97)	\$11,332,172.69 \$(774,101.93)
Fixed Income Total					\$156,752.50		\$10,995,585.16	\$20,678.14
Portfolio Total	\$11,155,964.75							
Accrued Interest Total	\$20,678.14							
Portfolio Total with Accrued Interest	\$11,176,642.89							

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

Portfolio Total **\$11,155,964.75**

Accrued Interest Total **\$20,678.14**

Portfolio Total with Accrued Interest **\$11,176,642.89**

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RAYMOND JAMES®

Your Activity

City of Pataskala Account No.

Activity Summary

Income

Type	This Statement	Year to Date
Interest - Taxable	\$18,932.21	\$111,774.13
Interest at RJ Bank Deposit Program	\$19.50	\$29.28
Total Income	\$18,951.71	\$111,803.41

Purchases

Type	This Statement	Year to Date
Purchases	\$415,000.00	\$1,100,000.00
Total Purchases	\$415,000.00	\$1,100,000.00

Sales / Redemptions

Type	This Statement	Year to Date
Redemptions	\$545,000.00	\$1,127,000.00
Total Sales/Redemptions	\$545,000.00	\$1,127,000.00

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
09/01/2022	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)		\$198.74	\$11,626.62	Paid on 130,000	
09/01/2022	Income	Interest - Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNCT)		\$50.96	\$11,677.58	Paid on 100,000	
09/01/2022	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KCT)		\$161.16	\$11,838.74	Paid on 115,000	
09/06/2022	Income	Interest - Taxable	EAGLEBANK BETHESDA, MD FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)		\$343.34	\$12,182.08	Paid on 245,000	
09/06/2022	Income	Interest - Taxable	WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)		\$362.02	\$12,544.10	Paid on 155,000	



RAYMOND JAMES®

August 31 to September 30, 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
09/06/2022	Income	Interest - Taxable	COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/04/22 .3500% DUE 09/04/2024 Callable 10/04/2022 @ 100.000 (20056QTY9)		\$29.73	\$12,573.83	Paid on 100,000	
09/08/2022	Sale/ Redemption	Redemption	ENTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)	(245,000.000)	\$1.000	\$245,000.00	\$257,573.83	09/08/22 BOND MATURES @ 100% 2.05% 09/08/22
09/08/2022	Income	Interest - Taxable	BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)		\$114.44	\$257,688.27	Paid on 245,000	
09/08/2022	Income	Interest - Taxable	ENTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)		\$426.57	\$258,114.84	Paid on 245,000	
09/08/2022	Income	Interest - Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/08/22 .7000% DUE 06/07/2024 Callable 10/08/2022 @ 100.000 (88241THM5)		\$145.66	\$258,260.50	Paid on 245,000	
09/09/2022	Purchase		FARMERS & MERCHANT BANK FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/09/23 3.4500% DUE 03/09/2027 Callable 09/09/2023 @ 100.000 (307811EV7)	130,000.000	\$100.000	\$130,000.00)	\$128,260.50	
09/09/2022	Income	Interest - Taxable	FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)		\$93.64	\$128,354.14	Paid on 245,000	
09/12/2022	Income	Interest - Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/12/22 3.4000% DUE 08/12/2027 Callable 11/12/2022 @ 100.000 (32022RSP3)		\$144.38	\$128,498.52	Paid on 50,000	
09/12/2022	Income	Interest - Taxable	FIRST BANK HAMILTON, NJ FDIC # 5844481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)		\$104.04	\$128,602.56	Paid on 245,000	



RAYMOND JAMES®

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
09/14/2022	Income	Interest - Taxable	BELMONT SVG BK FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM9)		\$3,458.19	\$132,060.75	Paid on 245,000	
09/14/2022	Income	Interest - Taxable	BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/14/22 .9500% DUE 04/14/2026 Callable 10/14/2022 @ 100.000 (066519QV4)		\$197.68	\$132,258.43	Paid on 245,000	
09/15/2022	Income	Interest - Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)		\$270.51	\$132,528.94	Paid on 245,000	
09/15/2022	Income	Interest - Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)		\$118.90	\$132,647.84	Paid on 50,000	
- 81 -	Income	Interest - Taxable	FIRST OKLAHOMA BK TULSA, OK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/15/22 .6500% DUE 07/15/2025 Callable 10/15/2022 @ 100.000 (335857CB2)		\$55.21	\$132,703.05	Paid on 100,000	
09/15/2022	Income	Interest - Taxable	TCM BK NA FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/15/22 .8500% DUE 11/14/2025 Callable 10/15/2022 @ 100.000 (872308FE6)		\$75.80	\$132,778.85	Paid on 105,000	
09/16/2022	Purchase		INTERNATIONAL BANK CHICAGO FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY 3.4000% DUE 09/16/2024 (45906ADG9)	125,000,000	\$100.000	\$(125,000.00)	\$7,778.85	
09/16/2022	Income	Interest - Taxable	CAPITAL ONE BANK (USA) NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 03/16/2027 (14042TEP8)		\$1,058.63	\$8,837.48	Paid on 105,000	
09/19/2022	Income	Interest - Taxable	ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 09/19/2022 (02007GLV3)		\$1,352.27	\$10,189.75	Paid on 145,000	



RAYMOND JAMES®

August 31 to September 30, 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
09/19/2022	Income	Interest - Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)		\$104.04	\$10,293.79	Paid on 245,000	
09/19/2022	Income	Interest - Taxable	STERLING BANK FDIC # 57813 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6500% DUE 09/18/2023 (85916VDN2)		\$2,037.86	\$12,331.65	Paid on 245,000	
09/19/2022	Income	Interest - Taxable	LUANA SAVINGS BANK LUANA, IA FDIC # 253 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 09/18/2023 (549104JP3)		\$1,976.11	\$14,307.76	Paid on 245,000	
09/19/2022	Income	Interest - Taxable	WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/19/22 .8500% DUE 10/19/2026 Callable 10/19/2022 @ 100.000 (93974LAC4)		\$133.55	\$14,441.31	Paid on 185,000	
- 82 -	09/19/2022	Income	INTERCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7)		\$114.44	\$14,555.75	Paid on 245,000	
09/19/2022	Sale/Redemption	Redemption	ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 09/19/2022 (02007GLV3)	(145,000.00)	\$1,000	\$145,000.00	\$159,555.75	09/19/22 BOND MATURES @ 100% 1.85% 09/19/22
09/20/2022	Income	Interest - Taxable	AMERANT BANK, NA CORAL GABLES, FL FDIC # 22983 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)		\$204.26	\$159,760.01	Paid on 130,000	
09/20/2022	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)		\$126.12	\$159,886.13	Paid on 90,000	
09/21/2022	Income	Interest - Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0)		\$42.47	\$159,928.60	Paid on 100,000	
09/21/2022	Income	Interest - Taxable	MERIDIAN BANK DEVON, PA FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/21/22 .6500% DUE 05/21/2026 Callable 10/21/2022 @ 100.000 (58958PJA3)		\$110.41	\$160,039.01	Paid on 200,000	



RAYMOND JAMES®

August 31 to September 30, 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
09/26/2022	Income	Interest - Taxable	FIRST NATIONAL BANK AMER EAST LANSING, MI FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/25/22-.3500% DUE 09/25/2024 Callable 10/25/2022 @ 100.000 (32110YQR9)		\$72.83	\$160,111.84	Paid on 245,000	
09/26/2022	Income	Interest - Taxable	SYNCHRONY BANK DRAPE, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6500% DUE 09/24/2024 (87165EUL9)		\$802.79	\$160,914.63	Paid on 245,000	
09/26/2022	Income	Interest - Taxable	SPRING BANK BRONX, NY FDIC # 586668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (8494430BP7)		\$104.04	\$161,018.67	Paid on 245,000	
09/28/2022	Income	Interest - Taxable	MALAGA BANK FSB PALOS VERDES, CA FDIC # 322822 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)		\$126.97	\$161,145.64	Paid on 230,000	
09/28/2022	Income	Interest - Taxable	PARAGON NB MEMPHIS, TN FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)		\$18.05	\$161,163.69	Paid on 85,000	
09/29/2022	Income	Interest - Taxable	JONESBORO ST BANK FDIC # 93225 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/29/22-.8000% DUE 05/29/2025 Callable 10/29/2022 @ 100.000 (48040PGXT7)		\$166.47	\$161,330.16	Paid on 245,000	
09/29/2022	Income	Interest - Taxable	PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/29/22-.5000% DUE 10/29/2025 Callable 10/29/2022 @ 100.000 (70320KAS0)		\$42.47	\$161,372.63	Paid on 100,000	
09/30/2022	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)		\$157.97	\$161,530.60	Paid on 155,000	
09/30/2022	Income	Interest - Taxable	UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)		\$655.46	\$162,186.06	Paid on 245,000	



RAYMOND JAMES®

August 31 to September 30, 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
09/30/2022	Purchase	Purchase	CAPITAL ONE BANK, NAMCLEAN, VA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 4.3000% DUE 09/30/2027 (14042RUR0)	160,000.000	\$100.000	\$160,000.00	\$2,186.06	
09/30/2022	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program		\$19.50		\$2,205.56	
09/30/2022	Sale/Redemption	Redemption	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)	(155,000.000)	\$1.000	\$155,000.00	\$157,205.56	09/30/22 BOND MATURES @ 100%
09/30/2022	Interest - Taxable	-	CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6)		\$93.42	\$157,298.98	Paid on 200,000	1.2% 09/30/22
- 84 -	09/30/2022	Income	Interest - Taxable	THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)	\$104.04	\$157,403.02	Paid on 245,000	
09/30/2022	Income	Interest - Taxable	BEAL BANK SSB PLANO, TX FDIC # 32574 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2500% DUE 03/24/2027 (07371AH22)		\$2,778.90	\$160,181.92	Paid on 245,000	
09/30/2022	Income	Interest - Taxable	BANK OZK LITTLE ROCK, AR FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50)		\$114.44	\$160,296.36	Paid on 245,000	
09/30/2022	Income	Interest - Taxable	FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/30/22 .4000% DUE 09/30/2025 Callable 09/30/2022 @ 100.000 (319461DB2)		\$83.23	\$160,379.59	Paid on 245,000	



RAYMOND JAMES®

August 31 to September 30, 2022

Your Activity (continued)

City of Pataskala Account No.

Unsettled Trades

Trade Type	Description (Symbol or CUSIP)	Trade Date	Settlement Date	Quantity	Price	Amount	Additional Detail
Buy	SANDY SPRING BANK OLNEY, MD FDIC # 4865 CERTIFICATE OF DEPOSIT PAYS AT MATURITY 4.1000% DUE 10/05/2023 (800364EK3)	09/28/2022	10/05/2022	150,000.000	\$100.000	\$(150,000.00)	
	Unsettled Trades Total					\$(150,000.00)	

Future Payments

Future Interest Payments ◊

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)		09/15/2022	10/01/2022	\$49.32	0.60% coupon x 100,000.000 par value
8 LIVE OAK BKG CO WILMINGTON, NC FDIC # 58865 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)		09/15/2022	10/01/2022	\$192.33	1.80% coupon x 130,000.000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58865 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)		09/15/2022	10/01/2022	\$155.96	1.65% coupon x 115,000.000 par value
1ST SOURCE BANK SOUTH BEND, IN FDIC # 9087 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3500% DUE 06/03/2024 (33646CLZ5)		09/17/2022	10/03/2022	\$1,658.28	1.35% coupon x 245,000.000 par value
WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)		09/17/2022	10/03/2022	\$350.34	2.75% coupon x 155,000.000 par value
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/04/22 .3500% DUE 09/04/2024 Callable 10/04/2022 @ 100.000 (20056QTY9)		09/18/2022	10/04/2022	\$28.77	0.35% coupon x 100,000.000 par value
EAGLEBANK BETHESDA, MD FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)		09/20/2022	10/06/2022	\$332.26	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)		09/21/2022	10/07/2022	\$1,903.95	1.55% coupon x 245,000.000 par value
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (10862MB4)		09/22/2022	10/08/2022	\$110.75	0.55% coupon x 245,000.000 par value
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/08/22 .7000% DUE 06/07/2024 Callable 10/08/2022 @ 100.000 (88241THM5)		09/22/2022	10/08/2022	\$140.96	0.70% coupon x 245,000.000 par value



RAYMOND JAMES®

August 31 to September 30, 2022

Your Activity (continued)

City of Pataskala Account No.

Future Payments (continued)

Future Interest Payments (continued) ◊

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
FARMERS & MARCH BANK FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/09/23 3.4500% DUE 03/09/2027 Callable 09/09/2023 @ 100.000 (307811EV7)	09/23/2022	10/09/2022	\$368.63	3.45% coupon x 130,000.000 par value
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)	09/23/2022	10/09/2022	\$90.62	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)	09/23/2022	10/09/2022	\$932.55	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)	09/25/2022	10/11/2022	\$100.68	0.50% coupon x 245,000.000 par value
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/12/22 3.4000% DUE 08/12/2027 Callable 11/12/2022 @ 100.000 (32022RSP3) 86	09/26/2022	10/12/2022	\$139.73	3.40% coupon x 50,000.000 par value
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/14/22 .9500% DUE 04/14/2026 Callable 10/14/2022 @ 100.000 (066519QV4)	09/28/2022	10/14/2022	\$191.30	0.95% coupon x 245,000.000 par value
Future Interest Payments Total			\$6,746.43	

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

Realized Capital Gains & Losses ◊

Long Term

Description (Symbol or CUSIP)	Quantity	Opening Date	Closing Date	Opening Amount	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
ENTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)	245,000.000	08/22/2017	09/08/2022	\$245,000.00	\$245,000.00	0.00%	\$0.00
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 09/19/2022 (02007GLV3)	145,000.000	09/17/2019	09/19/2022	\$145,000.00	\$145,000.00	0.00%	\$0.00



RAYMOND JAMES®

Your Activity (continued)

City of Pataskala Account No.

Realized Capital Gains & Losses (continued)

Long Term (continued)

Description (Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)	155,000.00	03/26/2020	\$155,000.00	09/30/2022	\$155,000.00	0.00%	\$0.00
Net Long-Term Gain / Loss Total			\$545,000.00		\$545,000.00	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
Net Gain / Loss Total	\$0.00	\$0.00





P.O. Box 7177
Dublin, OH 43017

Account Statement
September 01, 2022 - September 30, 2022

ACCOUNT NUMBER

REGISTRATION

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

Return Service Requested

0000588-0000615 PDFE 001 ----- 459827



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

Funds Management
STAR Ohio
Columbus, OH 43260

Shareholder Message Center

STAR Ohio will be closed on Monday, October 10, 2022 in observance of Columbus Day.

To protect the security of your account, verbal confirmation from an Authorized Signer is required prior to processing requests for trades and/or account updates submitted electronically. We will reach out to you via phone to confirm, or you may contact us at (800) 648-STAR (7827) to validate your request.

As a reminder, a 24 hr. advance transaction notification of both purchases and redemptions over \$100 million is highly recommended. Advanced notification allows the STAR Ohio fund to invest timely to achieve the best yield possible.

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.

ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,081,259.620	\$1.0000	\$1,081,259.62

DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$8,399.65	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 2.54%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		1,077,396.800	\$1.00		\$1,077,396.80
09/09/2022	Transfer Purchase	76678	1,614.940	\$1.00	\$1,614.94	1,079,011.74
09/30/2022	Income Dividend Reinvestment		2,247.880	\$1.00	\$2,247.88	1,081,259.62
	Closing Balance		1,081,259.620	\$1.00		\$1,081,259.62



P.O. Box 7177
Dublin, OH 43017

Account Statement
September 01, 2022 - September 30, 2022

ACCOUNT NUMBER

REGISTRATION

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

Return Service Requested

0000590-0000617 PDFE 001 ----- 459827



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

Funds Management
STAR Ohio
Columbus, OH 43260

Shareholder Message Center

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ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,378,274.070	\$1.0000	\$1,378,274.07

DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$10,722.18	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 2.54%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		1,375,407.640	\$1.00		\$1,375,407.64
09/30/2022	Income Dividend Reinvestment		2,866.430	\$1.00	\$2,866.43	1,378,274.07
	Closing Balance		1,378,274.070	\$1.00		\$1,378,274.07



P.O. Box 7177
Dublin, OH 43017

Account Statement
September 01, 2022 - September 30, 2022

ACCOUNT NUMBER

REGISTRATION

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

Return Service Requested

0000589-0000616 PDFE 001 ----- 459827



CITY OF PATASKALA
LOCAL FISCAL RECOVERY FUND (ARPA)
ATTN JAMES 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

Funds Management
STAR Ohio
Columbus, OH 43260

Shareholder Message Center

STAR Ohio will be closed on Monday, October 10, 2022 in observance of Columbus Day.

To protect the security of your account, verbal confirmation from an Authorized Signer is required prior to processing requests for trades and/or account updates submitted electronically. We will reach out to you via phone to confirm, or you may contact us at (800) 648-STAR (7827) to validate your request.

As a reminder, a 24 hr. advance transaction notification of both purchases and redemptions over \$100 million is highly recommended. Advanced notification allows the STAR Ohio fund to invest timely to achieve the best yield possible.

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ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	836,943.050	\$1.0000	\$836,943.05

DISTRIBUTION SUMMARY

Funds	YTD Earnings		Reinvestment Option
	Income	Income	Reinvest
STAR Ohio	\$3,850.00		Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 2.54%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		836,816.540	\$1.00		\$836,816.54
09/09/2022	Transfer Redemption	75683	(1,614.940)	\$1.00	(\$1,614.94)	835,201.60
09/30/2022	Income Dividend Reinvestment		1,741.450	\$1.00	\$1,741.45	836,943.05
	Closing Balance		836,943.050	\$1.00		\$836,943.05

Park National Bank
PO Box 3500
Newark, OH 43058



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

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



Account
City of Pataskala

Date
09/30/2022

Page
1 of 5

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 September 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	0.892%	\$7,535,700.48	\$7,736,167.90
*****749	Demand	0.892%	8,507,197.32	8,770,066.01
TOTAL			\$16,042,897.80	\$16,506,233.91

Date
09/30/2022

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DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala



Account Summary - Demand

Statement Period	9/1-9/30/2022	Average Daily Balance	\$7,565,310.88
Previous Period Ending Balance	\$7,535,700.48	Interest Rate at End of Statement Period	0.892%
Total Program Deposits	345,520.40	Statement Period Yield	0.90%
Total Program Withdrawals	(150,601.16)	YTD Interest Paid	18,355.41
Interest Capitalized	5,548.18		
Current Period Ending Balance	\$7,736,167.90		

Account Transaction Detail

Date	Activity Type	Amount	Balance
09/01/2022	Deposit	\$3,235.94	\$7,538,936.42
09/02/2022	Withdrawal	(13,809.82)	7,525,126.60
09/06/2022	Withdrawal	(1,984.31)	7,523,142.29
09/07/2022	Deposit	6,638.74	7,529,781.03
09/08/2022	Withdrawal	(13,482.33)	7,516,298.70
09/09/2022	Withdrawal	(25,330.38)	7,490,968.32
09/12/2022	Deposit	9,230.40	7,500,198.72
09/13/2022	Withdrawal	(13,470.70)	7,486,728.02
09/14/2022	Withdrawal	(36,722.48)	7,450,005.54
09/15/2022	Deposit	17,495.86	7,467,501.40
09/16/2022	Deposit	13,751.84	7,481,253.24
09/19/2022	Deposit	72,154.11	7,553,407.35
09/20/2022	Deposit	101,452.43	7,654,859.78
09/21/2022	Deposit	36,883.54	7,691,743.32
09/22/2022	Deposit	2,781.10	7,694,524.42
09/23/2022	Withdrawal	(32,259.21)	7,662,265.21
09/26/2022	Withdrawal	(11,648.02)	7,650,617.19
09/27/2022	Deposit	3,412.71	7,654,029.90
09/28/2022	Withdrawal	(1,893.91)	7,652,135.99
09/29/2022	Deposit	3,145.81	7,655,281.80
09/30/2022	Deposit	75,337.92	7,730,619.72
09/30/2022	Interest Capitalization	5,548.18	7,736,167.90

Summary of Balances as of September 30, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bank of Hope	Los Angeles, CA	26610	\$103,090.65
Bell Bank	Fargo, ND	19581	248,519.04
Busey Bank	Champaign, IL	16450	248,532.14
Cedar Rapids Bank and Trust Company	Cedar Rapids, IA	57244	248,532.14
Centennial Bank	Conway, AR	11241	248,532.14

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala

Summary of Balances as of September 30, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
City National Bank of Florida	Miami, FL	20234	248,532.14
CrossFirst Bank	Leawood, KS	58648	176.07
Eastern Bank	Boston, MA	32773	248,532.14
F&M Trust Co of Chambersburg	Chambersburg, PA	8405	248,532.14
FVCbank	Fairfax, VA	58696	248,532.14
First Bank & Trust	Brookings, SD	3973	248,514.73
First Republic Bank	San Francisco, CA	59017	248,520.75
First Western Bank & Trust	Minot, ND	19123	248,524.44
Five Star Bank	Roseville, CA	35361	0.89
Frandsen Bank & Trust	Lonsdale, MN	1399	248,532.14
Fulton Bank, N.A.	Lancaster, PA	7551	248,532.14
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	248,532.14
INB	Springfield, IL	3664	248,532.14
IncredibleBank	Wausau, WI	19772	248,532.14
Independent Bank	Ionia, MI	27811	248,532.14
KeyBank National Association	Cleveland, OH	17534	248,532.14
Lakeland Bank	Newfoundland, NJ	19953	248,532.14
MidFirst Bank	Oklahoma City, OK	4063	248,532.14
New York Community Bank	Westbury, NY	16022	248,426.00
Northpointe Bank	Grand Rapids, MI	34953	6.07
River Bank & Trust	Prattville, AL	58255	248,532.14
Rockland Trust Company	Rockland, MA	9712	248,532.14
Seacoast National Bank	Stuart, FL	131	248,532.14
South State Bank, N.A.	Winter Haven, FL	33555	4.11
Southside Bank	Tyler, TX	18297	1.28
Stifel Bank	Clayton, MO	57358	248,532.14
TriState Capital Bank	Pittsburgh, PA	58457	177,210.01
Umpqua Bank	Roseburg, OR	17266	248,532.14
United Bank	Fairfax, VA	22858	248,532.14
Valley National Bank	Wayne, NJ	9396	248,356.06
Washington Federal Bank	Seattle, WA	28088	248,532.14
WesBanco Bank, Inc.	Wheeling, WV	803	248,532.14
West Gate Bank	Lincoln, NE	19850	41.28
Western Alliance Bank	Phoenix, AZ	57512	5.16

Date
09/30/2022

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DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala



Account Summary - Demand

Statement Period	9/1-9/30/2022	Average Daily Balance	\$8,860,009.75
Previous Period Ending Balance	\$8,507,197.32	Interest Rate at End of Statement Period	0.892%
Total Program Deposits	710,703.63	Statement Period Yield	0.90%
Total Program Withdrawals	(454,332.53)	YTD Interest Paid	20,157.68
Interest Capitalized	6,497.59		
Current Period Ending Balance	\$8,770,066.01		

Account Transaction Detail

Date	Activity Type	Amount	Balance
09/01/2022	Withdrawal	(\$12,016.18)	\$8,495,181.14
09/02/2022	Deposit	503,289.03	8,998,470.17
09/06/2022	Deposit	4,375.03	9,002,845.20
09/07/2022	Withdrawal	(3,926.00)	8,998,919.20
09/08/2022	Withdrawal	(62,409.46)	8,936,509.74
09/09/2022	Withdrawal	(147,395.89)	8,789,113.85
09/12/2022	Deposit	34,264.67	8,823,378.52
09/13/2022	Withdrawal	(1,851.51)	8,821,527.01
09/14/2022	Withdrawal	(36,675.01)	8,784,852.00
09/15/2022	Withdrawal	(696.53)	8,784,155.47
09/16/2022	Deposit	168,774.90	8,952,930.37
09/19/2022	Withdrawal	(24,330.20)	8,928,600.17
09/20/2022	Withdrawal	(4,666.96)	8,923,933.21
09/21/2022	Withdrawal	(2,706.59)	8,921,226.62
09/22/2022	Withdrawal	(469.53)	8,920,757.09
09/23/2022	Withdrawal	(132,687.15)	8,788,069.94
09/26/2022	Withdrawal	(7,558.71)	8,780,511.23
09/27/2022	Withdrawal	(4,525.70)	8,775,985.53
09/28/2022	Withdrawal	(847.60)	8,775,137.93
09/29/2022	Withdrawal	(2,654.62)	8,772,483.31
09/30/2022	Withdrawal	(8,914.89)	8,763,568.42
09/30/2022	Interest Capitalization	6,497.59	8,770,066.01

Summary of Balances as of September 30, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Axos Bank	San Diego, CA	35546	\$248,532.14
BOKF, National Association	Tulsa, OK	4214	248,532.14
Bank of the West	San Francisco, CA	3514	248,532.14
Bell Bank	Fargo, ND	19581	9.25
Bremer Bank, National Association	South St. Paul, MN	12923	248,532.14

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala

Summary of Balances as of September 30, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bridgewater Bank	Saint Louis Park, MN	58210	248,532.14
Citizens Bank, National Association	Providence, RI	57957	248,532.14
CrossFirst Bank	Leawood, KS	58648	248,356.06
Customers Bank	Wyomissing, PA	34444	248,532.11
Equity Bank	Andover, KS	25858	248,532.14
First Guaranty Bank	Hammond, LA	14028	248,532.14
First International Bank & Trust	Watford City, ND	10248	248,532.14
First National Bank of Omaha	Omaha, NE	5452	248,532.14
First Republic Bank	San Francisco, CA	59017	8.60
First United Bank and Trust Company	Durant, OK	4239	248,532.09
Forbright Bank	Chevy Chase, MD	57614	248,532.13
Glacier Bank	Kalispell, MT	30788	248,532.14
Glens Falls Natl Bank and Trust Co	Glens Falls, NY	7074	248,532.14
Independent Bank	Mckinney, TX	3076	248,532.12
Israel Discount Bank of New York	New York City, NY	19977	248,532.14
Morton Community Bank	Morton, IL	18429	248,532.14
NBH Bank	Greenwood Village, CO	59052	248,532.14
Newtown Savings Bank	Newtown, CT	18199	248,532.14
Northpointe Bank	Grand Rapids, MI	34953	157.85
Pacific Premier Bank	Irvine, CA	32172	248,532.14
Pacific Western Bank	Beverly Hills, CA	24045	248,532.14
Pinnacle Bank	Nashville, TN	35583	248,532.14
Simmons Bank	Pine Bluff, AR	3890	248,532.14
South State Bank, N.A.	Winter Haven, FL	33555	248,526.54
Southside Bank	Tyler, TX	18297	248,530.82
State Bank of India	New York City, NY	33682	248,532.13
Stifel Bank and Trust	Saint Louis, MO	57311	248,532.14
Sunflower Bank NA	Salina, KS	4767	248,532.14
The Camden National Bank	Camden, ME	4255	248,532.14
TriState Capital Bank	Pittsburgh, PA	58457	71,322.12
Triad Bank	Frontenac, MO	58121	248,503.29
Truist Bank	Charlotte, NC	9846	248,532.14
United Fidelity Bank, fsb	Evansville, IN	29566	248,532.14
Valley National Bank	Wayne, NJ	9396	176.07
Western Alliance Bank	Phoenix, AZ	57512	248,511.33



END OF REPORT



**City of Pataskala, Ohio
Finance Department
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