



City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
February 28, 2023





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Finance Department**

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James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
February 2023 Finance Dept. Report to Council

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Finance Department

James M. Nicholson
Finance Director

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

FROM: Jamie Nicholson

DATE: March 22, 2023

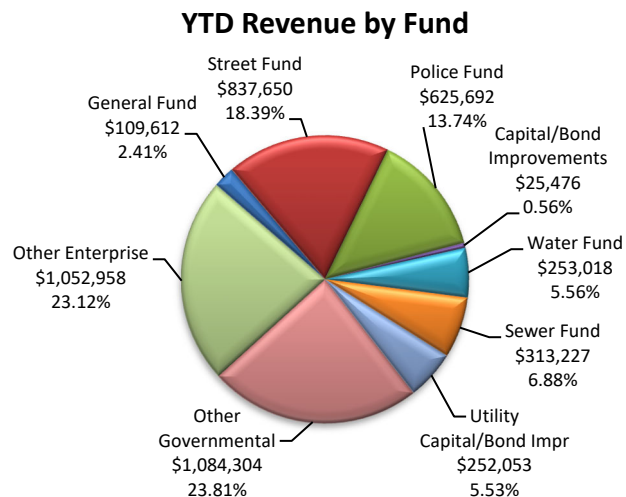
RE: February 2023 Financial Condition Report

February was a very busy month in the Finance department. During the month, we completed the development of many of the 2022 GAAP compilation worksheets - including finalizing the accrued wage and benefit worksheets. We also worked on the following tasks: (1) prepared and submitted the capital lease paperwork required for the purchase of the Public Service department's dump truck; (2) calculated the retroactive pay impact of the recently adopted collective bargaining agreement with the FOP; (3) supported the Auditor of State in their successful audit of our OPERS census data. The auditor found everything correct and in compliance with the relevant statutes; (4) supported the audit by the Bureau of Worker's Compensation (BWC) of our wage continuation and other financial information. The auditor found no discrepancies in any of the city information submitted to the BWC; (5) continued development of the 2022 GAAP compilation worksheets; and (6) continued onboarding process for our new Assistant Finance Director.

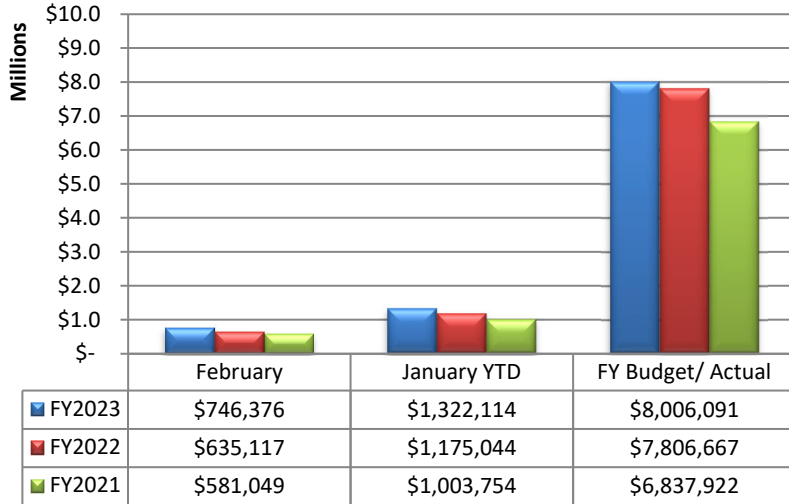
The month of March will also be a very busy month. In addition to providing routine payroll and accounts payable services, we also plan to: (1) continue development of the 2022 GAAP compilation worksheets - including updating the capital asset database, and compiling the construction in-progress as of 12/31/22; (2) support the auditor's on-site or virtual fieldwork; and (3) identify investment strategies to manage the city's investment portfolio in an extremely low but rising interest rate environment.

REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of February 28, 2023. On a year to-date (YTD) cash basis, the city has collected approximately \$4.55 million in total revenue from all sources, or 12.08% of the full-year budget. This total is overstated, however, due to \$1.80 million in interfund transfers that were made in February, \$16.93 million in debt issuances that haven't yet occurred, and property tax/TIF PILOT revenues of \$1.75 million not yet received. Excluding those items would result in a YTD collections rate that is equal to 8.76% of budget, much lower than the straight-line rate of 16.67%.



Income Tax Collections - All Funds



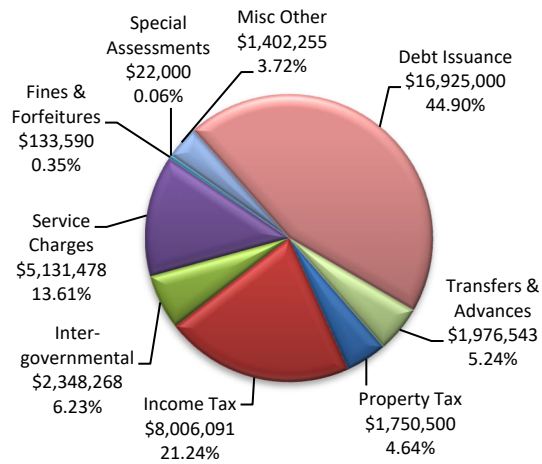
Income tax collections for the month of February were \$746.4 thousand (equal to 9.32% of budget) and were 17.52% higher than last year when compared to February 2022. Total year to-date collections are \$1.32 million (16.51% of budget) and, when compared to a February 2022 YTD total of \$1.18 million, are \$147.1 thousand (12.52%) higher. The full-year budget is currently projected to be \$8.01 million, an increase of \$199.4 thousand, or 2.55% over FY 2022 collections. It is important to note that the February 2022 collections were

equal to 15.05% of the full-year 2022 collections, and in 2021, the rate was equal to 14.68% of FY 2021 collections. We will monitor the revenue collections rate closely and will modify the projections once we have confidence in the increased collections rate.

The city has not yet received its' first-half 2023 property tax settlement (tax year 2022) from Licking County and will most likely not do so until the month of March. The 2023 budget in this line is \$1.75 million (4.64% of the fund's budget) and is projected to be up by \$109.0 thousand (6.64%) from FY 2022 receipts.

Intergovernmental revenues represent one of the other more significant revenue categories for the city. They reflect funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2023, a total of \$2.35 million is budgeted, with \$531.5 thousand of the total expected to come from grants and loans. Through February 28, approximately \$292.8 thousand has been collected (12.47% of the category budget) which is down by \$39.2 thousand (11.80%) from 2022. The variance is the result of receiving \$40.7 thousand in grant distributions in 2022 from ODNR for the Nature Works Karr Park facility improvements project.

All Funds Revenue - Budget



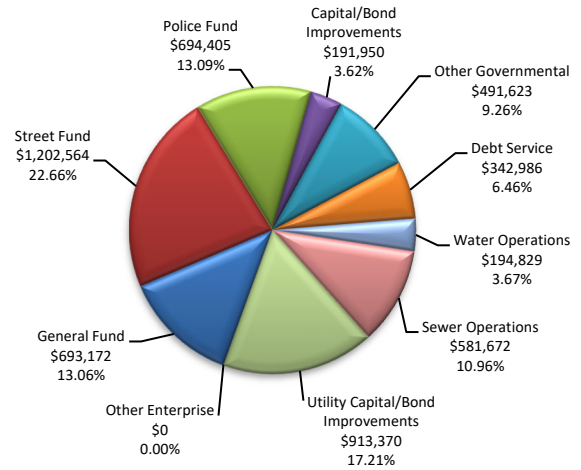
Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2023, approximately \$5.13 million is budgeted for total service charge revenues. Year to-date collections are \$859.0 thousand, or 16.74% of budget. The two-month total is up by \$91.7 thousand (11.95%) when compared to 2022. At \$4.70 million or 91.64% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through February 28 are \$772.1 thousand, or 16.42% of the full-year budget in this line item.

EXPENDITURES/SPENDING

Although there are only two months on the books in 2023, early spending trends appear to be in-line with expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 11.39%, well below the straight-line rate of 16.67%. The lower than anticipated spending was the result of below-budget spending on contractual services and wage and related expenses. Including 2022 carryover encumbrances (e.g., purchase orders) as well as FY 2023-issued POs in the total results in a ratio of 35.46%. Many of these 2023 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances.

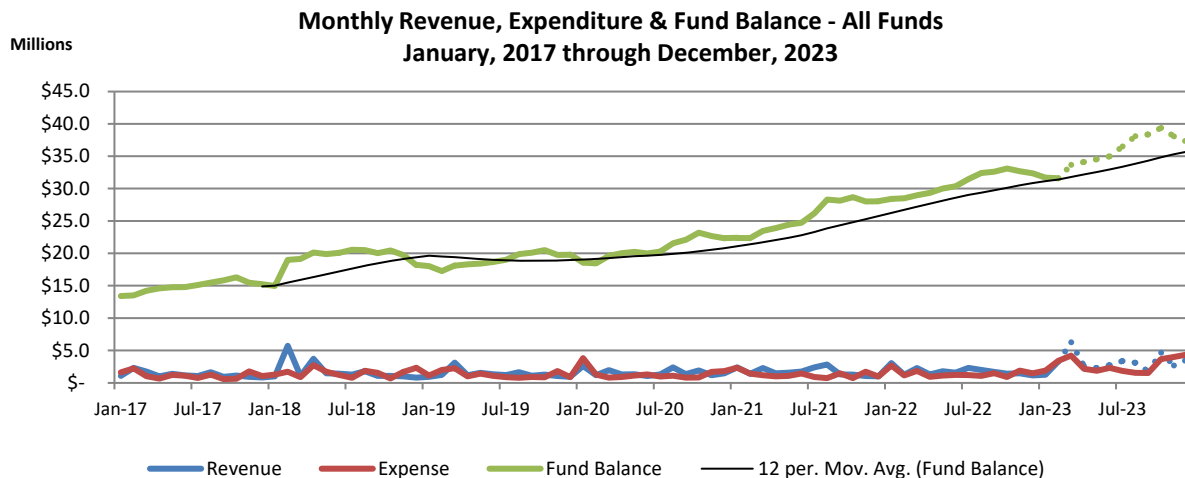
YTD Expenditures by Fund

(excludes encumbrances)



FUND BALANCE/FINANCIAL HEALTH

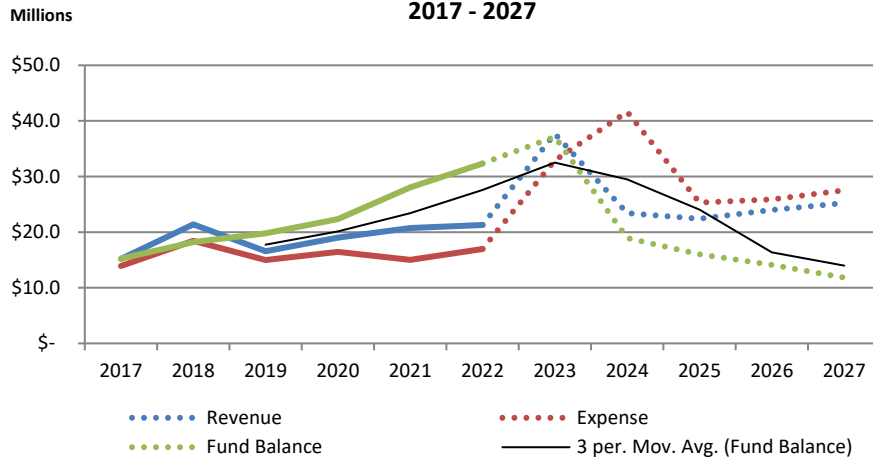
The chart below plots revenue, expenditures, and fund balance since January 2017. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.



Current projections call for the total all-funds balance to increase by \$4.91 million in 2023 (see chart at the top of the following page which has been updated to reflect the current 5-year forecast) to a total funds balance of about \$37.26 million. The year-end 2022 total fund balance was \$32.35 million, an increase of \$7.43 million (29.81%) over the budget which resulted from below-budget spending in 2022 (down \$9.07 million) and revenue that was \$1.67 million (7.28%) below budget. From 2024 – 2027, however, the balance will decline every year during that period of time. This is due to expenditures either exceeding or being roughly equal to revenues in each of those succeeding years.

The General fund ended the month of February 2023 with an unencumbered balance of \$2.25 million and is down by \$1.15 million, or 33.77% from December 2022. The Street (201) fund is up by \$191.5 thousand (4.88%), and the Police (208) fund decreased by \$727.9 thousand (18.60%). The 2023 forecast calls for these

**Revenue, Expenditure & Fund Balance - All Funds
2017 - 2027**



funds to end the year approximately 16-37% below where they ended 2022. As we go into the 2023, 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 FEBRUARY 28, 2023**

BANK/FINANCIAL INSTITUTION BALANCES:	
Governmental Funds Checking (per stmt)	\$ 326,682.53
Outstanding checks	(115,880.42)
O/S check sweep pending	115,606.92
Error Correction/Deposit in-transit	273.50
Total Governmental Funds Checking	\$ 326,682.53
Governmental Funds Sweep Acct (per stmt)	\$ 7,964,028.79
Other in-transit	-
O/S check sweep pending	(115,606.92)
Total Governmental Funds Sweep	\$ 7,848,421.87
Combined Governmental Funds	\$ 8,175,104.40
Payroll Checking Account (per stmt)	\$ 102,604.79
Outstanding checks	(6,240.96)
Deposits in-transit	-
Error correction in-transit	-
Total Payroll Checking	\$ 96,363.83
Utility Funds Checking (per stmt)	\$ -
Deposits in-transit	-
Outstanding checks	(47,923.30)
O/S check sweep pending	47,365.59
Error Correction/Other	557.71
Total PNB Water-Sewer Checking	\$ -
Utility Funds Sweep Acct (per stmt)	\$ 7,205,663.59
Deposits in-transit	-
O/S check sweep pending	(47,365.59)
Bank error correction/other in-transit	-
Total PNB Water-Sewer Sweep	\$ 7,158,298.00
Combined PNB Water-Sewer Account	\$ 7,158,298.00
Vendor Bond/Security Dep Escrow Account	\$ 10,064.50
Outstanding checks	-
Deposits in-transit	500.00
Total PNB Fire Escrow Account	\$ 10,564.50
Fire Escrow Account	\$ -
Outstanding checks	-
Deposits in-transit	-
Total PNB Fire Escrow Account	\$ -
Builders Escrow/Construction Account	\$ 740,563.34
Outstanding checks	-
Deposits in-transit	-
Bank error correction/other in-transit	(500.00)
Total PNB Builders/Construction Escrow	\$ 740,063.34
Police Evidence/Cash Seizure	\$ 4,756.86
Outstanding checks	-
Deposits in-transit	-
Bank error correction/other in-transit	-
Total PNB Police Evidence/Cash Seizure	\$ 4,756.86
Investments (at cost)	
PNB CD 6881	\$ -
STAR Ohio - Governmental	1,105,924.07
STAR Ohio - Utility	1,401,445.19
STAR Ohio - Bond Improvement	-
STAR Ohio - Local Fiscal Recovery Funds	844,526.85
Raymond James - Governmental	7,842,259.26
Raymond James - Utility	4,222,755.01
Total Investments	\$ 15,416,910.38
Total Statement Cash Balance	\$ 31,602,061.31
<i>(Not included in total bank balances)</i>	
PNB Mayors Court Account	\$ 17,072.21
Deposits in transit	782.00
Outstanding checks/ACH	(17,779.21)
Bank error/corrections	-
Total Mayors Court	\$ 75.00
Statement Balance vs System Cash	\$ -

SYSTEM FUND CASH BALANCES:	
Month-End Fund Cash Balances:	
101 - General Fund	\$ 2,987,840.35
102 - Unclaimed Funds	2,243.76
Total General Funds	\$ 2,990,084.11
201 - Street Fund	\$ 5,935,940.38
202 - State Highway	477,769.02
203 - Ecological Preservation	8,650.00
204 - Pataskala JEDD	9,326.33
205 - Permissive License Tax	766,948.85
206 - Recreation Fund	757,426.97
207 - Park Use	107,208.39
208 - Police Fund	3,984,871.09
209 - Immobilization	490.00
210 - Mayor's Court Computer	22,240.00
211 - Alcohol Enforcement & Education	5,946.10
212 - Law Enforcement Trust	27,087.01
213 - Pataskala Mobile Home Park	4,491.72
214 - FEMA Grant Fund	-
215 - CHIP Fund	-
216 - Community Development Block Grant	-
217 - Safe Routes to School	-
218 - Police K-9	13,909.63
219 - Sesquicentennial Fund	366.91
220 - Indigent Drivers Interlock	952.10
221 - Indigent Drivers Alcohol Treatment	-
222 - Law Enforcement Training & Ed	10,079.61
223 - Payment In Lieu	58,939.54
224 - Local Coronavirus Relief Fund	-
225 - COVID Local Fiscal Recovery Fund	838,522.65
226 - Impact Fees Fund	38,868.17
227 - OneOhio Settlement Fund	3,084.78
Total Special Revenue	\$ 13,073,119.25
401 - Debt Service Fund	\$ 330,905.26
402 - Street Bond	-
Total Debt Service	\$ 330,905.26
301 - Capital Improvements	\$ 1,541,643.61
302 - Bond Improvements	-
303 - State Issue II Capital Improvements	49,706.87
304 - Municipal Building Purchase	-
305 - Courter Bridge Improvement	-
306 - SR 310 TIF	791,973.72
307 - Columbia Road Bridge Improvements	-
308 - Capital Facilities	22,336.82
Total Capital Projects	\$ 2,405,661.02
501 - Construction Account/Project	\$ 740,063.34
502 - Fire Escrow Fund	-
503 - Vendor Bond & Escrow	10,564.50
504 - Police Evidence/Cash Seizure	4,756.86
999 - Payroll Clearing Fund	96,363.83
Total Escrow/Agency Funds	\$ 851,748.53
Total Governmental Funds	\$ 19,651,518.17
601 - Water Operations	\$ 1,916,475.48
602 - Water Capital Improvements	1,810,331.07
603 - Water Bond Improvements	1.06
604 - Water Debt Service	483,453.96
605 - Water Treatment Plant #2	0.38
606 - Water Utility State Issue II (OPWC)	11,471.09
651 - Sewer Operations	3,009,469.32
652 - Sewer Capital Improvements	3,858,481.41
653 - Sewer Bond Improvements	-
654 - Sewer Debt Service	598,200.07
655 - The Oaks Assessment	12,659.30
656 - Sewer Utility State Issue II (OPWC)	250,000.00
Total Enterprise Funds	\$ 11,950,543.14
Total All Funds	\$ 31,602,061.31

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF FEBRUARY 28, 2023**

	+	-	=	-	=	
Fund Number / Description	December 31, 2022 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	February 28, 2023 Unencumbered Fund Balance
101 - General Fund	\$ 3,571,399.92	\$ 109,612.43	\$ 693,172.00	\$ 2,987,840.35	\$ 735,770.90	\$ 2,252,069.45
102 - Unclaimed Funds	2,243.76	-	-	2,243.76	-	2,243.76
Total General Funds	\$ 3,573,643.68	\$ 109,612.43	\$ 693,172.00	\$ 2,990,084.11	\$ 735,770.90	\$ 2,254,313.21
201 - Street Fund	\$ 6,300,855.04	\$ 837,649.58	\$ 1,202,564.24	\$ 5,935,940.38	\$ 1,817,093.98	\$ 4,118,846.40
202 - State Highway	465,561.14	17,651.30	5,443.42	477,769.02	42,593.20	435,175.82
203 - Ecological Preservation	8,650.00	-	-	8,650.00	-	8,650.00
204 - Pataskala JEDD	3,766.08	5,560.25	-	9,326.33	-	9,326.33
205 - Permissive License Tax	748,872.79	52,100.06	34,024.00	766,948.85	269,976.00	496,972.85
206 - Recreation Fund	334,390.71	496,019.48	72,983.22	757,426.97	155,801.31	601,625.66
207 - Park Use	131,230.28	3,168.52	27,190.41	107,208.39	47,452.63	59,755.76
208 - Police Fund	4,053,584.57	625,691.87	694,405.35	3,984,871.09	800,081.64	3,184,789.45
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	24,864.00	691.00	3,315.00	22,240.00	800.00	21,440.00
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	26,892.01	195.00	-	27,087.01	13,796.00	13,291.01
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	13,759.63	150.00	-	13,909.63	-	13,909.63
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	37,840.00	-	38,868.17	-	38,868.17
227 - OneOhio Settlement Fund	1,504.07	1,580.71	-	3,084.78	-	3,084.78
Total Special Revenue	\$ 13,034,747.12	\$ 2,078,297.77	\$ 2,039,925.64	\$ 13,073,119.25	\$ 3,147,594.76	\$ 9,925,524.49
401 - Debt Service Fund	\$ 311,529.10	\$ 362,362.27	\$ 342,986.11	\$ 330,905.26	\$ 65,099.12	\$ 265,806.14
402 - Street Bond	-	-	-	-	-	-
Total Debt Service	\$ 311,529.10	\$ 362,362.27	\$ 342,986.11	\$ 330,905.26	\$ 65,099.12	\$ 265,806.14
301 - Capital Improvements	\$ 1,708,117.97	\$ 25,476.13	\$ 191,950.49	\$ 1,541,643.61	\$ 12,845.84	\$ 1,528,797.77
302 - Bond Improvements	-	-	-	-	-	-
303 - State Issue II Capital Improvements	49,706.87	-	-	49,706.87	17,875.55	31,831.32
304 - Municipal Building Purchase	-	-	-	-	-	-
305 - Courter Bridge Improvement	-	-	-	-	-	-
306 - SR 310 TIF	991,973.72	-	200,000.00	791,973.72	-	791,973.72
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-
308 - Capital Facilities	67,932.60	29,404.22	75,000.00	22,336.82	-	22,336.82
Total Capital Projects	\$ 2,817,731.16	\$ 54,880.35	\$ 466,950.49	\$ 2,405,661.02	\$ 30,721.39	\$ 2,374,939.63
501 - Construction Account/Project	\$ 736,649.43	\$ 77,080.84	\$ 73,666.93	\$ 740,063.34	\$ 465,080.65	\$ 274,982.69
502 - Fire Escrow Fund	-	-	-	-	-	-
503 - Vendor Bond & Escrow	10,064.50	500.00	-	10,564.50	8,464.50	2,100.00
504 - Police Evidence/Cash Seizure	4,756.86	-	-	4,756.86	1,983.11	2,773.75
999 - Payroll Clearing Fund	101,130.52	783,585.67	788,352.36	96,363.83	-	96,363.83
Total Agency/Fiduciary Funds	\$ 852,601.31	\$ 861,166.51	\$ 862,019.29	\$ 851,748.53	\$ 475,528.26	\$ 376,220.27
Total Governmental Funds	\$ 20,590,252.37	\$ 3,466,319.33	\$ 4,405,053.53	\$ 19,651,518.17	\$ 4,454,714.43	\$ 15,196,803.74
601 - Water Operations	\$ 1,858,286.32	\$ 253,017.75	\$ 194,828.59	\$ 1,916,475.48	\$ 719,033.59	\$ 1,197,441.89
602 - Water Capital Improvements	2,358,121.05	136,731.70	684,521.68	1,810,331.07	458,131.11	1,352,199.96
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	8,420.34	475,033.62	-	483,453.96	0.39	483,453.57
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	11,471.09	-	-	11,471.09	26,589.09	(15,118.00)
651 - Sewer Operations	3,277,914.72	313,226.90	581,672.30	3,009,469.32	663,408.69	2,346,060.63
652 - Sewer Capital Improvements	3,972,008.51	115,320.90	228,848.00	3,858,481.41	346,251.14	3,512,230.27
653 - Sewer Bond Improvements	-	-	-	-	-	-
654 - Sewer Debt Service	20,276.10	577,923.97	-	598,200.07	-	598,200.07
655 - Oaks Assessment	12,659.30	-	-	12,659.30	-	12,659.30
656 - Sewer Utility State Issue II (OPWC)	250,000.00	-	-	250,000.00	750,000.00	(500,000.00)
Total Enterprise Funds	\$ 11,769,158.87	\$ 1,871,254.84	\$ 1,689,870.57	\$ 11,950,543.14	\$ 2,963,414.01	\$ 8,987,129.13
Total All Funds	\$ 32,359,411.24	\$ 5,337,574.17	\$ 6,094,924.10	\$ 31,602,061.31	\$ 7,418,128.44	\$ 24,183,932.87

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF FEBRUARY 28, 2023

Fund Number / Description	December 31, 2021 Total Cash Balance	FY 2023 Estimated Revenues	FY 2023 Budget Expenditures	FY 2022 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2023 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of February 28, 2023	FY 2023 Est Revenue Adjustments	EOY Projected Fund Balances as of February 28, 2023	Balance as % of Budget
101 - General Fund	\$ 3,571,999.92	\$ 2,238,803.00	\$ 2,717,331.00	\$ 171,206.10	\$ 2,888,537.10	\$ 2,921,665.82	\$ -	\$ (1,830.28)	\$ 2,886,706.82	\$ -	\$ 2,923,496.10	101.27%
102 - Unclaimed Funds	\$ 2,243.76	\$ 100.00	\$ -	\$ -	\$ -	\$ 2,343.76	\$ -	\$ -	\$ -	\$ -	\$ 2,243.76	100.00%
Total General Funds	\$ 3,573,643.68	\$ 2,238,903.00	\$ 2,717,331.00	\$ 171,206.10	\$ 2,888,537.10	\$ 2,924,009.58	\$ -	\$ (1,830.28)	\$ 2,886,706.82	\$ -	\$ 2,925,839.86	101.36%
201 - Street Fund	\$ 6,300,855.04	\$ 4,960,842.00	\$ 5,488,226.00	\$ 2,373,511.93	\$ 7,861,737.93	\$ 3,399,959.11	\$ -	\$ (202,511.65)	\$ 7,659,226.28	\$ -	\$ 4,672,479.52	47.03%
202 - State Highway	\$ 465,561.14	\$ 137,425.00	\$ 77,000.00	\$ 28,536.62	\$ 105,536.62	\$ 497,449.52	\$ -	\$ -	\$ 105,536.62	\$ -	\$ 497,449.52	471.35%
203 - Ecological Preservation	\$ 8,650.00	\$ -	\$ -	\$ -	\$ -	\$ 8,650.00	\$ -	\$ -	\$ -	\$ -	\$ 8,650.00	100.00%
204 - Pataskala JEDD	\$ 3,766.08	\$ -	\$ -	\$ -	\$ -	\$ 3,766.08	\$ -	\$ -	\$ -	\$ -	\$ 3,766.08	100.00%
205 - Permissive License Tax	\$ 748,872.79	\$ 259,650.00	\$ 370,000.00	\$ 254,000.00	\$ 624,000.00	\$ 384,522.79	\$ -	\$ -	\$ 624,000.00	\$ -	\$ 384,522.79	61.62%
206 - Recreation Fund	\$ 334,390.71	\$ 687,400.00	\$ 733,895.00	\$ 23,334.06	\$ 275,230.06	\$ 264,560.65	\$ -	\$ (5,728.82)	\$ 751,501.24	\$ -	\$ 270,289.47	35.97%
207 - Park Use	\$ 131,230.28	\$ 61,800.00	\$ 104,000.00	\$ 34,756.73	\$ 138,756.73	\$ 54,273.55	\$ -	\$ (113.69)	\$ 138,643.04	\$ -	\$ 54,387.24	39.23%
208 - Police Fund	\$ 4,053,584.57	\$ 3,774,070.00	\$ 4,288,701.00	\$ 140,921.41	\$ 4,429,622.41	\$ 3,398,032.16	\$ -	\$ -	\$ 4,429,622.41	\$ -	\$ 3,398,032.16	76.71%
209 - Immobilization	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	100.00%
210 - Mayor's Court Computer	\$ 24,864.00	\$ 4,000.00	\$ 7,000.00	\$ 400.00	\$ 7,400.00	\$ 21,464.00	\$ -	\$ -	\$ 7,400.00	\$ -	\$ 21,464.00	290.05%
211 - Alcohol Enforcement & Education	\$ 5,946.10	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 5,946.10	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 5,946.10	237.84%
212 - Law Enforcement Trust	\$ 26,892.01	\$ 1,000.00	\$ 1,000.00	\$ 13,796.00	\$ 14,796.00	\$ 13,096.01	\$ -	\$ -	\$ 14,796.00	\$ -	\$ 13,096.01	88.51%
213 - Pataskala Mobile Home Park	\$ 4,491.72	\$ -	\$ -	\$ -	\$ -	\$ 4,491.72	\$ -	\$ -	\$ -	\$ -	\$ 4,491.72	100.00%
214 - FEMA Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
215 - CHIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
216 - Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
217 - State Routes to School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
218 - Police K9	\$ 13,759.63	\$ 1,500.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 13,259.63	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 13,259.63	662.98%
219 - Sequenential Fund	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	100.00%
220 - Indigent Drivers Interlock	\$ 952.10	\$ -	\$ -	\$ -	\$ -	\$ 952.10	\$ -	\$ -	\$ -	\$ -	\$ 952.10	100.00%
221 - Indigent Drivers Alcohol Treatment	\$ 10,079.61	\$ 4,500.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 9,579.61	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 9,579.61	191.59%
222 - Law Enforcement Training & Ed	\$ 58,939.54	\$ -	\$ -	\$ -	\$ -	\$ 58,939.54	\$ -	\$ -	\$ -	\$ -	\$ 58,939.54	100.00%
223 - Payment In Lieu	\$ 898,522.65	\$ -	\$ -	\$ -	\$ -	\$ 898,522.65	\$ -	\$ -	\$ -	\$ -	\$ 898,522.65	0.00%
224 - Local Coronavirus Relief Fund	\$ 1,028.17	\$ -	\$ -	\$ -	\$ -	\$ 1,028.17	\$ -	\$ -	\$ -	\$ -	\$ 1,028.17	100.00%
225 - Local Fiscal Recovery Fund	\$ 1,028.17	\$ -	\$ -	\$ -	\$ -	\$ 1,028.17	\$ -	\$ -	\$ -	\$ -	\$ 1,028.17	100.00%
226 - Impact Fees Fund	\$ 1,028.17	\$ -	\$ -	\$ -	\$ -	\$ 1,028.17	\$ -	\$ -	\$ -	\$ -	\$ 1,028.17	100.00%
227 - OneOhio Settlement Fund	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 3,004.07	\$ -	\$ -	\$ -	\$ -	\$ 3,004.07	100.00%
Total Special Revenue	\$ 13,034,747.12	\$ 9,896,187.00	\$ 11,917,846.00	\$ 2,869,256.75	\$ 14,787,102.75	\$ 8,143,831.37	\$ -	\$ (208,354.16)	\$ 14,578,748.59	\$ -	\$ 8,352,185.53	57.29%
401 - Debt Service Fund	\$ 311,529.10	\$ 762,343.00	\$ 879,236.39	\$ 0.39	\$ 879,236.39	\$ 194,635.71	\$ -	\$ -	\$ 879,236.39	\$ -	\$ 194,635.71	0.00%
402 - Street Bond	\$ 311,529.10	\$ 762,343.00	\$ 879,236.39	\$ 0.39	\$ 879,236.39	\$ 194,635.71	\$ -	\$ -	\$ 879,236.39	\$ -	\$ 194,635.71	0.00%
Total Debt Service	\$ 1,708,117.97	\$ 1,524,686.00	\$ 2,039,302.11	\$ 203,902.11	\$ 498,718.21	\$ 1,360,820.76	\$ -	\$ (10,000.00)	\$ 488,718.21	\$ -	\$ 1,370,820.76	280.49%
301 - Capital Improvements	\$ 49,706.87	\$ 400,000.00	\$ 400,000.00	\$ 17,875.55	\$ 417,875.55	\$ 31,831.32	\$ -	\$ -	\$ 417,875.55	\$ -	\$ 31,831.32	7.62%
302 - Bond Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
303 - State Issue II Capital Improvements	\$ 991,973.72	\$ 250,000.00	\$ 205,000.00	\$ -	\$ 205,000.00	\$ 1,036,973.72	\$ -	\$ -	\$ 205,000.00	\$ -	\$ 1,036,973.72	505.84%
304 - Municipal Building Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
305 - Courter Bridge Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
306 - SR 310 TIF	\$ 67,932.60	\$ 90,000.00	\$ 125,000.00	\$ -	\$ 125,000.00	\$ 32,932.60	\$ -	\$ -	\$ 125,000.00	\$ -	\$ 32,932.60	26.35%
307 - Columbia Road Bridge Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
308 - Capital Facilities	\$ 2,817,731.16	\$ 891,421.00	\$ 1,025,328.00	\$ 221,265.76	\$ 21,506,780.25	\$ 2,462,558.40	\$ -	\$ (10,000.00)	\$ 1,236,593.76	\$ -	\$ 2,472,558.40	199.95%
Total Capital Projects	\$ 736,649.43	\$ 750,000.00	\$ 993,082.00	\$ 522,608.64	\$ 1,515,690.64	\$ (29,041.21)	\$ -	\$ (2,500.00)	\$ 1,513,190.64	\$ -	\$ (26,541.21)	-1.75%
501 - Construction Account/Project	\$ 10,664.50	\$ 50,000.00	\$ 50,000.00	\$ 8,464.50	\$ 50,000.00	\$ 750.00	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 750.00	0.00%
502 - Fire Escrow Fund	\$ 4,756.86	\$ 60,000.00	\$ 78,572.00	\$ 1,733.11	\$ 80,305.11	\$ (15,548.25)	\$ -	\$ -	\$ 80,305.11	\$ -	\$ (15,548.25)	-19.36%
503 - Vendor Bond & Escrow	\$ 101,130.52	\$ 910,000.00	\$ 1,172,504.00	\$ 532,806.25	\$ 1,705,310.25	\$ 57,291.06	\$ -	\$ (2,500.00)	\$ 1,702,810.25	\$ -	\$ 59,791.06	3.51%
504 - Police Evidence/Cash Seizure	\$ 20,590,252.37	\$ 14,698,854.00	\$ 17,172,245.00	\$ 3,794,535.25	\$ 21,506,780.25	\$ 13,782,326.12	\$ -	\$ (222,684.44)	\$ 21,284,095.81	\$ -	\$ 14,005,010.56	65.80%
999 - Payroll Clearing Fund	\$ 1,858,286.32	\$ 1,415,481.00	\$ 1,555,274.00	\$ 133,011.79	\$ 1,688,285.79	\$ 1,585,481.53	\$ -	\$ -	\$ 1,688,285.79	\$ -	\$ 1,585,481.53	93.91%
Total Fiduciary/Agency	\$ 2,358,121.05	\$ 894,380.00	\$ 879,300.00	\$ 486,797.79	\$ 1,366,297.79	\$ 1,886,203.26	\$ -	\$ -	\$ 1,366,297.79	\$ -	\$ 1,886,203.26	138.05%
Total Governmental Funds	\$ 8,420.34	\$ 475,000.00	\$ 473,975.00	\$ 0.39	\$ 473,975.39	\$ 9,444.95	\$ -	\$ -	\$ 473,975.39	\$ -	\$ 9,444.95	1.99%
601 - Water Operations	\$ 11,471.09	\$ 130,000.00	\$ 130,000.00	\$ 26,589.09	\$ 156,589.09	\$ (15,118.00)	\$ -	\$ -	\$ 156,589.09	\$ -	\$ (15,118.00)	-9.65%
602 - Water Capital Improvements	\$ 3,277,914.72	\$ 1,701,080.00	\$ 2,055,959.00	\$ 179,977.69	\$ 2,235,946.69	\$ 2,743,448.03	\$ 250,000.00	\$ -	\$ 2,235,946.69	\$ -	\$ 2,743,448.03	122.72%
603 - Water Bond Improvements	\$ 3,972,008.51	\$ 725,087.00	\$ 1,827,893.00	\$ 104,881.14	\$ 1,932,774.14	\$ 2,764,371.37	\$ -	\$ -	\$ 1,932,774.14	\$ -	\$ 2,514,371.37	115.19%
604 - Water Treatment Plant #2	\$ 20,276.40	\$ 16,925,000.00	\$ 1,925,000.00	\$ -	\$ 1,925,000.00	\$ 15,000,000.00	\$ -	\$ -	\$ 1,925,000.00	\$ -	\$ 15,000,000.00	779.22%
605 - Water Utility State Issue II (OPWC)	\$ 250,000.00	\$ 21,000.00	\$ 21,064.00	\$ -	\$ 21,064.00	\$ 12,595.30	\$ -	\$ -	\$ 21,064.00	\$ -	\$ 12,595.30	3.86%
606 - Sewer Operations	\$ 20,276.40	\$ 579,843.00	\$ 577,843.00	\$ -	\$ 577,843.00	\$ 22,276.10	\$ -	\$ -	\$ 577,843.00	\$ -	\$ 22,276.10	3.86%
607 - Sewer Capital Improvements	\$ 11,769,158.87	\$ 22,996,871.00	\$ 9,576,068.00	\$ 1,681,257.89	\$ 11,257,325.89	\$ 23,508,703.98	\$ 250,000.00	\$ -	\$ 11,507,325.89	\$ -	\$ 23,258,703.98	202.12%
608 - Sewer Bond Improvements	\$ 32,359,411.24	\$ 37,695,725.00	\$ 27,288,313.00	\$ 5,475,793.14	\$ 32,764,106.14	\$ 37,291,030.10	\$ -	\$ (222,684.44)	\$ 32,791,421.70	\$ -	\$ 37,263,714.54	113.64%
609 - Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
610 - Sewer Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
611 - Utility State Issue II (OPWC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
Total All Funds	\$ 32,359,411.24	\$ 37,695,725.00	\$ 27,288,313.00	\$ 5,475,793.14	\$ 32,764,106.14	\$ 37,291,030.10	\$ -	\$ (222,684.44)	\$ 32,791,421.70	\$ -	\$ 37,263,714.54	113.64%

CITY OF PATASKALA, OHIO
FEBRUARY 2023 YTD ANALYSIS - All Funds

	YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2023 H/(L) YTD 2022	% H/(L)	
Beginning Fund Balance	\$ 32,354,645	\$ 32,354,645			\$ 28,020,075	\$ 28,020,075					
REVENUE											
Taxes	Property Taxes	\$ -	\$ 1,750,500	\$ 1,750,500	0.00%	\$ -	\$ 1,627,178	\$ 1,627,178	0.00%	\$ -	0.00%
	Income Taxes	1,322,114	8,006,091	6,683,977	16.51%	1,175,044	7,403,882	6,228,838	15.87%	147,070	12.52%
	Total Taxes	\$ 1,322,114	\$ 9,756,591	\$ 8,434,477	13.55%	\$ 1,175,044	\$ 9,031,060	\$ 7,856,016	13.01%	\$ 147,070	12.52%
Intergovernmental	State-Shared Revenues	\$ 291,214	\$ 1,816,768	\$ 1,525,554	16.03%	\$ 283,694	\$ 1,782,895	\$ 1,499,200	15.91%	\$ 7,520	2.65%
	Grants & Loans	1,581	531,500	529,919	0.30%	40,665	1,356,881	1,316,216	3.00%	(39,084)	-96.11%
	Other Intergovernmental	-	-	-	0.00%	7,601	-	(7,601)	100.00%	(7,601)	-100.00%
	Total Intergovernmental	\$ 292,795	\$ 2,348,268	\$ 2,055,473	12.47%	\$ 331,960	\$ 3,139,775	\$ 2,807,815	10.57%	\$ (39,165)	-11.80%
Charges for Service	General Government Fees	\$ 43,089	\$ 238,900	\$ 195,811	18.04%	\$ 54,305	\$ 231,650	\$ 177,345	23.44%	\$ (11,216)	-20.65%
	Utility Charges	772,098	4,702,578	3,930,480	16.42%	712,342	4,515,800	3,803,458	15.77%	59,756	8.39%
	Other Service Charges	43,798	190,000	146,202	23.05%	657	190,000	189,343	0.35%	43,141	6571.32%
	Total Charges for Service	\$ 858,984	\$ 5,131,478	\$ 4,272,494	16.74%	\$ 767,303	\$ 4,937,450	\$ 4,170,147	15.54%	\$ 91,681	11.95%
Fines & Forfeitures	Mayor's Court	\$ 15,320	\$ 129,840	\$ 114,520	11.80%	\$ 23,110	\$ 72,100	\$ 48,990	32.05%	\$ (7,790)	-33.71%
	Other Fines & Forfeitures	195	3,750	3,555	5.20%	135	2,750	2,615	4.91%	60	44.44%
	Total Fines, Licenses & Permits	\$ 15,515	\$ 133,590	\$ 118,075	11.61%	\$ 23,245	\$ 74,850	\$ 51,605	31.06%	\$ (7,730)	-33.25%
Special Assessments	Special Assessments	-	22,000	22,000	0.00%	-	21,261	21,261	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ 22,000	\$ 22,000	0.00%	\$ -	\$ 21,261	\$ 21,261	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 109,240	\$ 118,155	\$ 8,915	92.45%	\$ 24,758	\$ 141,317	\$ 116,560	17.52%	\$ 84,482	341.23%
	Proceeds from Debt Issuance	-	16,925,000	16,925,000	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	158,797	1,284,100	1,125,303	12.37%	95,092	1,339,800	1,244,708	7.10%	63,704	66.99%
	Total Other Sources	\$ 268,037	\$ 18,327,255	\$ 18,059,218	1.46%	\$ 119,850	\$ 1,481,117	\$ 1,361,267	8.09%	\$ 148,186	123.64%
Interfund Transfers	Transfers & Advances In	\$ 1,796,543	\$ 1,976,543	\$ 180,000	90.89%	\$ 1,889,582	\$ 2,189,582	\$ 300,000	86.30%	\$ (93,039)	-4.92%
	Total Transfers	\$ 1,796,543	\$ 1,976,543	\$ 180,000	90.89%	\$ 1,889,582	\$ 2,189,582	\$ 300,000	86.30%	\$ (93,039)	-4.92%
	Grand Total Revenue	\$ 4,553,989	\$ 37,695,725	\$ 33,141,737	12.08%	\$ 4,306,985	\$ 20,875,095	\$ 16,568,110	20.63%	\$ 247,003	5.73%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ (1,796,543)	\$ (1,976,543)	\$ 180,000	-9.11%	\$ (1,889,582)	\$ (2,189,582)	\$ 300,000	-13.70%	\$ 93,039	-4.92%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (1,796,543)	\$ (1,976,543)	\$ 180,000	-9.11%	\$ (1,889,582)	\$ (2,189,582)	\$ 300,000	-13.70%	\$ 93,039	-4.92%
	Adjusted Grand Total Revenue	\$ 2,757,446	\$ 35,719,182	\$ 32,961,737	7.72%	\$ 2,417,403	\$ 18,685,513	\$ 16,268,110	12.94%	\$ 340,042	14.07%

	YTD 2023	2023 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2022	YTD 2023 H/(L) YTD 2022	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 930,965	\$ 7,382,798	\$ 6,451,833	87.39%	\$ 1,124,355	\$ 5,327,479	72.16%	\$ 774,628	\$ 156,337	20.18%	
Contractual Services	438,583	8,183,231	7,744,648	94.64%	2,421,459	5,323,189	65.05%	384,120	54,463	14.18%	
General Operating	383,679	3,606,443	3,222,764	89.36%	1,211,981	2,010,784	55.76%	309,675	74,003	23.90%	
Capital Outlay	1,416,302	9,287,600	7,871,298	84.75%	2,595,235	5,276,063	56.81%	150,072	1,266,231	843.75%	
Debt Service	340,500	2,354,807	2,014,307	85.54%	65,100	1,949,207	82.78%	335,648	4,852	1.45%	
Transfers & Advances	1,796,543	1,976,543	180,000	9.11%	-	180,000	9.11%	1,889,582	(93,039)	-4.92%	
	Grand Total Expenditures	\$ 5,306,572	\$ 32,791,422	\$ 27,484,850	83.82%	\$ 7,418,128	\$ 20,066,722	61.20%	\$ 3,843,725	\$ 1,462,847	38.06%
Adjustments:											
	- Interfund transfers & advances	\$ (1,796,543)	\$ (1,976,543)	\$ (180,000)	9.11%	\$ -	\$ 180,000	9.11%	\$ (1,889,582)	\$ 93,039	-4.92%
	Total Adjustments	\$ (1,796,543)	\$ (1,976,543)	\$ (180,000)	9.11%	\$ -	\$ 180,000	9.11%	\$ (1,889,582)	\$ 93,039	-4.92%
	Adjusted Grand Total Expenditures	\$ 3,510,029	\$ 30,814,879	\$ 27,304,850	88.61%	\$ 7,418,128	\$ 19,886,722	64.54%	\$ 1,954,143	\$ 1,555,886	79.62%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 31,602,061	\$ 37,263,715			\$ 24,183,933		\$ 28,483,336	\$ 3,118,726	10.95%	
			113.64%								

CITY OF PATASKALA, OHIO
 2023 REVENUE BUDGET ANALYSIS - All Funds Summary
 THROUGH FEBRUARY 28, 2023

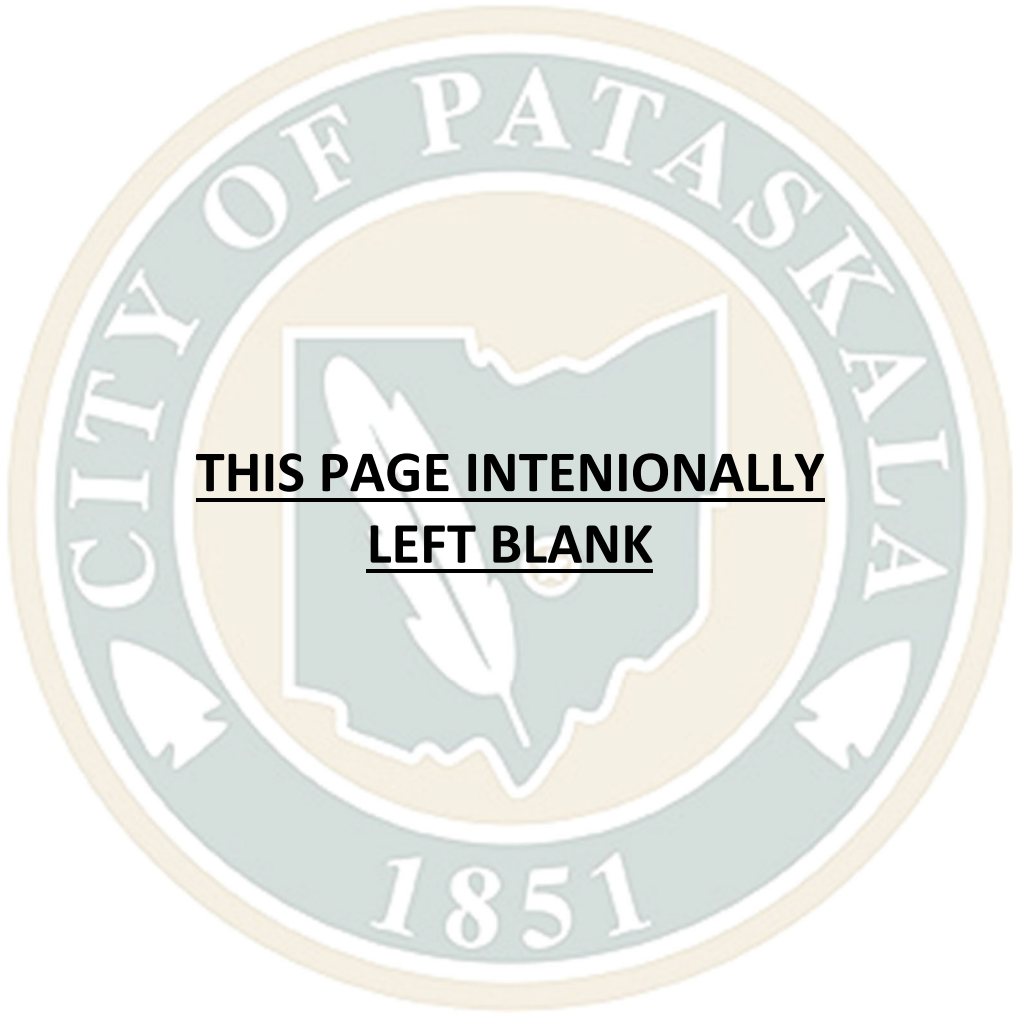
Row Labels	Year To-Date	Budget	Unencumbered Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 1,322,114.12	\$ 9,756,591.00	\$ 8,434,476.88	\$ 9,756,591.00	\$ -
Income Taxes	\$ 1,322,114.12	\$ 8,006,091.00	\$ 6,683,976.88	\$ 8,006,091.00	\$ -
Property Taxes	\$ -	\$ 1,750,500.00	\$ 1,750,500.00	\$ 1,750,500.00	\$ -
Intergovernmental	\$ 292,795.07	\$ 2,348,268.00	\$ 2,055,472.93	\$ 2,348,268.00	\$ -
Grants & Loans	\$ 1,580.71	\$ 531,500.00	\$ 529,919.29	\$ 531,500.00	\$ -
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 291,214.36	\$ 1,816,768.00	\$ 1,525,553.64	\$ 1,816,768.00	\$ -
Charges for Service	\$ 858,984.26	\$ 5,131,478.00	\$ 4,272,493.74	\$ 5,131,478.00	\$ -
General Government Fees	\$ 43,088.82	\$ 238,900.00	\$ 195,811.18	\$ 238,900.00	\$ -
Other Service Charges	\$ 43,797.87	\$ 190,000.00	\$ 146,202.13	\$ 190,000.00	\$ -
Utility	\$ 772,097.57	\$ 4,702,578.00	\$ 3,930,480.43	\$ 4,702,578.00	\$ -
Fines & Forfeitures	\$ 15,515.48	\$ 133,590.00	\$ 118,074.52	\$ 133,590.00	\$ -
Mayor's Court	\$ 15,320.48	\$ 129,840.00	\$ 114,519.52	\$ 129,840.00	\$ -
Other Fines & Forfeitures	\$ 195.00	\$ 3,750.00	\$ 3,555.00	\$ 3,750.00	\$ -
Special Assessments	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
Special Assessments	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
Miscellaneous Revenue	\$ 268,036.57	\$ 18,327,255.00	\$ 18,059,218.43	\$ 18,327,255.00	\$ -
Investment Income	\$ 109,239.90	\$ 118,155.00	\$ 8,915.10	\$ 118,155.00	\$ -
Other Miscellaneous Revenue	\$ 158,796.67	\$ 1,284,100.00	\$ 1,125,303.33	\$ 1,284,100.00	\$ -
Proceeds from Debt Issuance	\$ -	\$ 16,925,000.00	\$ 16,925,000.00	\$ 16,925,000.00	\$ -
Transfers & Advances	\$ 1,796,543.00	\$ 1,976,543.00	\$ 180,000.00	\$ 1,976,543.00	\$ -
Transfers & Advances	\$ 1,796,543.00	\$ 1,976,543.00	\$ 180,000.00	\$ 1,976,543.00	\$ -
Grand Total	\$ 4,553,988.50	\$ 37,695,725.00	\$ 33,141,736.50	\$ 37,695,725.00	\$ -

CITY OF PATASKALA, OHIO
 2023 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 930,964.91	\$ 1,124,354.59	\$ 7,382,798.24	\$ 5,327,478.74	\$ 7,196,123.00	\$ 186,675.24	\$ -
Contractual Services	\$ 438,582.54	\$ 2,421,459.10	\$ 8,183,230.51	\$ 5,323,188.87	\$ 6,727,667.00	\$ 1,455,563.51	\$ -
General Operating	\$ 383,678.86	\$ 1,211,980.67	\$ 3,606,443.21	\$ 2,010,783.68	\$ 3,319,911.00	\$ 286,532.21	\$ -
Capital Outlay	\$ 1,416,302.16	\$ 2,595,234.57	\$ 9,287,599.96	\$ 5,276,063.23	\$ 5,713,263.00	\$ 3,324,336.96	\$ 250,000.00
Debt Service	\$ 340,500.27	\$ 65,099.51	\$ 2,354,806.78	\$ 1,949,207.00	\$ 2,354,806.00	\$ 0.78	\$ -
Transfers & Advances	\$ 1,796,543.00	\$ -	\$ 1,976,543.00	\$ 180,000.00	\$ 1,976,543.00	\$ -	\$ -
Grand Total	\$ 5,306,571.74	\$ 7,418,128.44	\$ 32,791,421.70	\$ 20,066,721.52	\$ 27,288,313.00	\$ 5,253,108.70	\$ 250,000.00

2023 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
General Government	\$ 361,015.58	\$ 1,479,499.65	\$ 8,175,889.82	\$ 6,335,374.59	\$ 7,025,887.00	\$ 1,150,002.82	\$ -
Salary & Related	\$ 98,244.12	\$ 131,752.56	\$ 898,735.99	\$ 668,739.31	\$ 870,155.00	\$ 28,580.99	\$ -
Contractual Services	\$ 251,187.07	\$ 1,296,794.80	\$ 5,931,635.93	\$ 4,383,654.06	\$ 4,838,042.00	\$ 1,093,593.93	\$ -
General Operating	\$ 11,584.39	\$ 50,952.29	\$ 506,994.90	\$ 444,458.22	\$ 479,167.00	\$ 27,827.90	\$ -
Capital Outlay	\$ -	\$ -	\$ 838,523.00	\$ 838,523.00	\$ 838,523.00	\$ -	\$ -
Executive & Legislative	\$ 23,350.59	\$ 41,036.20	\$ 218,230.19	\$ 153,843.40	\$ 207,568.00	\$ 10,662.19	\$ -
Salary & Related	\$ 21,927.69	\$ 22,787.93	\$ 165,584.02	\$ 120,868.40	\$ 163,068.00	\$ 2,516.02	\$ -
Contractual Services	\$ -	\$ 3,530.02	\$ 17,030.02	\$ 13,500.00	\$ 14,500.00	\$ 2,530.02	\$ -
General Operating	\$ 1,422.90	\$ 14,718.25	\$ 35,616.15	\$ 19,475.00	\$ 30,000.00	\$ 5,616.15	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 56,551.45	\$ 283,727.84	\$ 638,426.93	\$ 298,147.64	\$ 575,671.00	\$ 62,755.93	\$ -
Salary & Related	\$ 14,064.88	\$ 32,699.47	\$ 116,237.20	\$ 69,472.85	\$ 110,321.00	\$ 5,916.20	\$ -
Contractual Services	\$ 42,380.01	\$ 249,098.46	\$ 507,603.26	\$ 216,124.79	\$ 451,350.00	\$ 56,253.26	\$ -
General Operating	\$ 106.56	\$ 1,929.91	\$ 14,586.47	\$ 12,550.00	\$ 14,000.00	\$ 586.47	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 575,281.49	\$ 685,994.66	\$ 3,800,548.71	\$ 2,539,272.56	\$ 3,689,571.00	\$ 110,977.71	\$ -
Salary & Related	\$ 486,797.64	\$ 413,115.57	\$ 3,142,238.73	\$ 2,242,325.52	\$ 3,094,015.00	\$ 48,223.73	\$ -
Contractual Services	\$ 8,823.63	\$ 21,495.04	\$ 67,749.67	\$ 37,431.00	\$ 55,000.00	\$ 12,749.67	\$ -
General Operating	\$ 44,739.22	\$ 141,247.16	\$ 389,746.17	\$ 203,759.79	\$ 340,216.00	\$ 49,530.17	\$ -
Capital Outlay	\$ 34,921.00	\$ 110,136.89	\$ 200,814.14	\$ 55,756.25	\$ 200,340.00	\$ 474.14	\$ -
Public Service	\$ 1,320,078.10	\$ 1,484,380.40	\$ 6,727,477.36	\$ 3,923,018.86	\$ 4,610,140.00	\$ 2,117,337.36	\$ -
Salary & Related	\$ 124,216.92	\$ 185,925.55	\$ 1,183,546.57	\$ 873,404.10	\$ 1,164,740.00	\$ 18,806.57	\$ -
Contractual Services	\$ 30,106.23	\$ 98,534.07	\$ 327,090.30	\$ 198,450.00	\$ 239,500.00	\$ 87,590.30	\$ -
General Operating	\$ 67,095.34	\$ 147,431.12	\$ 577,277.24	\$ 362,750.78	\$ 555,500.00	\$ 21,777.24	\$ -
Capital Outlay	\$ 1,098,659.61	\$ 1,052,489.66	\$ 4,639,563.25	\$ 2,488,413.98	\$ 2,650,400.00	\$ 1,989,163.25	\$ -
Finance	\$ 74,376.02	\$ 162,690.56	\$ 1,000,038.90	\$ 762,972.32	\$ 945,295.00	\$ 54,743.90	\$ -
Salary & Related	\$ 15,620.39	\$ 104,480.77	\$ 411,504.25	\$ 291,403.09	\$ 372,072.00	\$ 39,432.25	\$ -
Contractual Services	\$ 7,890.90	\$ 49,061.15	\$ 137,257.05	\$ 80,305.00	\$ 126,575.00	\$ 10,682.05	\$ -
General Operating	\$ 50,864.73	\$ 9,148.64	\$ 451,277.60	\$ 391,264.23	\$ 446,648.00	\$ 4,629.60	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 340,500.27	\$ 65,099.12	\$ 857,724.39	\$ 452,125.00	\$ 857,724.00	\$ 0.39	\$ -
Debt Service	\$ 340,500.27	\$ 65,099.12	\$ 857,724.39	\$ 452,125.00	\$ 857,724.00	\$ 0.39	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 165,282.33	\$ 389,808.24	\$ 1,292,474.88	\$ 737,384.31	\$ 1,186,700.00	\$ 105,774.88	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 34,877.76	\$ 106,353.10	\$ 303,511.36	\$ 162,280.50	\$ 278,300.00	\$ 25,211.36	\$ -
General Operating	\$ 58,514.20	\$ 235,634.87	\$ 437,427.88	\$ 143,278.81	\$ 391,400.00	\$ 46,027.88	\$ -
Capital Outlay	\$ 71,890.37	\$ 47,820.27	\$ 551,535.64	\$ 431,825.00	\$ 517,000.00	\$ 34,535.64	\$ -
Recreational Programming	\$ 52,212.17	\$ 114,012.68	\$ 666,037.75	\$ 499,812.90	\$ 649,896.00	\$ 16,141.75	\$ -
Salary & Related	\$ 32,136.97	\$ 34,584.92	\$ 374,143.76	\$ 307,421.87	\$ 365,696.00	\$ 8,447.76	\$ -
Contractual Services	\$ 625.17	\$ 14,945.00	\$ 61,095.17	\$ 45,525.00	\$ 59,100.00	\$ 1,995.17	\$ -
General Operating	\$ 18,375.53	\$ 57,457.26	\$ 195,798.82	\$ 119,966.03	\$ 190,100.00	\$ 5,698.82	\$ -
Capital Outlay	\$ 1,074.50	\$ 7,025.50	\$ 35,000.00	\$ 26,900.00	\$ 35,000.00	\$ -	\$ -
Water Utility	\$ 354,743.34	\$ 1,077,584.13	\$ 2,710,559.03	\$ 1,278,231.56	\$ 2,092,533.00	\$ 618,026.03	\$ -
Salary & Related	\$ 69,293.64	\$ 97,892.07	\$ 544,488.34	\$ 377,302.63	\$ 528,028.00	\$ 16,460.34	\$ -
Contractual Services	\$ 15,077.36	\$ 310,757.15	\$ 378,033.03	\$ 52,198.52	\$ 332,150.00	\$ 45,883.03	\$ -
General Operating	\$ 79,850.66	\$ 356,755.80	\$ 546,716.87	\$ 110,110.41	\$ 471,380.00	\$ 75,336.87	\$ -
Capital Outlay	\$ 190,521.68	\$ 312,178.72	\$ 767,345.40	\$ 264,645.00	\$ 287,000.00	\$ 480,345.40	\$ -
Debt Service	\$ -	\$ 0.39	\$ 473,975.39	\$ 473,975.00	\$ 473,975.00	\$ 0.39	\$ -
Sewer Utility	\$ 186,637.40	\$ 1,634,294.96	\$ 4,727,470.74	\$ 2,906,538.38	\$ 3,470,785.00	\$ 1,006,685.74	\$ 250,000.00
Salary & Related	\$ 68,662.66	\$ 101,115.75	\$ 546,319.38	\$ 376,540.97	\$ 528,028.00	\$ 18,291.38	\$ -
Contractual Services	\$ 47,614.41	\$ 270,890.31	\$ 452,224.72	\$ 133,720.00	\$ 333,150.00	\$ 119,074.72	\$ -
General Operating	\$ 51,125.33	\$ 196,705.37	\$ 451,001.11	\$ 203,170.41	\$ 401,500.00	\$ 49,501.11	\$ -
Capital Outlay	\$ 19,235.00	\$ 1,065,583.53	\$ 2,254,818.53	\$ 1,170,000.00	\$ 1,185,000.00	\$ 819,818.53	\$ 250,000.00
Debt Service	\$ -	\$ -	\$ 1,023,107.00	\$ 1,023,107.00	\$ 1,023,107.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,796,543.00	\$ -	\$ 1,976,543.00	\$ 180,000.00	\$ 1,976,543.00	\$ -	\$ -
Transfers & Advances	\$ 1,796,543.00	\$ -	\$ 1,976,543.00	\$ 180,000.00	\$ 1,976,543.00	\$ -	\$ -
Grand Total	\$ 5,306,571.74	\$ 7,418,128.44	\$ 32,791,421.70	\$ 20,066,721.52	\$ 27,288,313.00	\$ 5,253,108.70	\$ 250,000.00

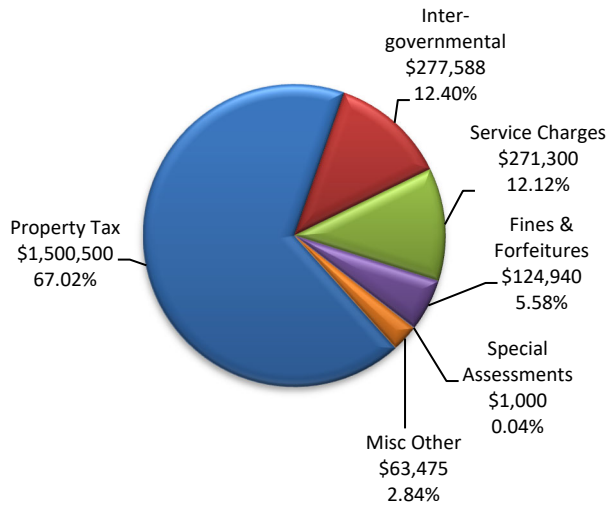


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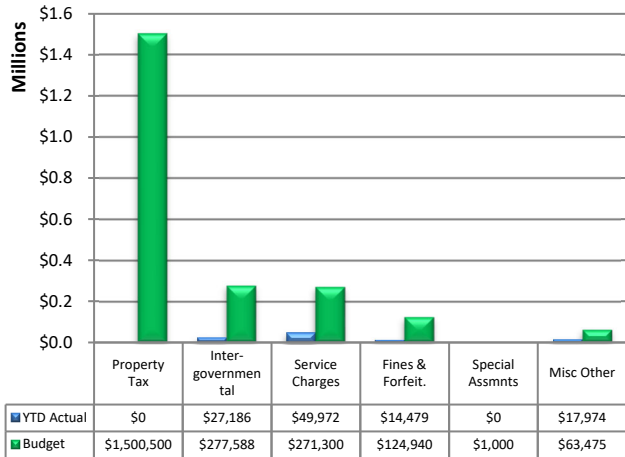
General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$109.6 thousand, which represents 4.90% of budget. When compared to a straight-line rate of 16.67%, it is clear that general fund revenues through February 28th are running below budget. The timing of when the city receives its semi-annual property tax settlements, however, does skew the total. Eliminating the impact that the property tax receipts have in the calculation, the total is running at 14.86%, or approximately 1.82% below budget.

General Fund Revenue Budget by Source



General Fund Revenue Budget vs YTD Actual



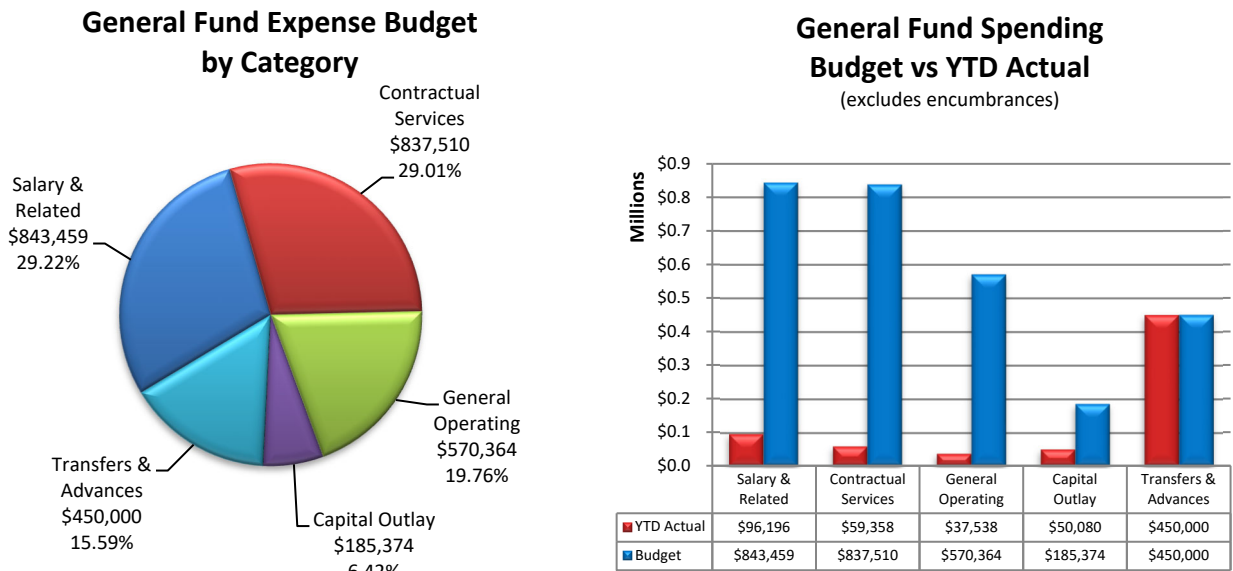
The largest revenue source for the general fund is property taxes, which accounts for 67.02% of the 2023 general fund revenue budget. The 2023 budget for this category is projected to be \$1.50 million and would be up by \$108.2 thousand (7.77%) when compared to 2022 full-year collections. To-date, however, the general fund has not yet received any property tax revenues from the Licking County Treasurer and would not anticipate doing so until the month of March.

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 2023, it is projected to account for approximately \$277.6 thousand (12.40% 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 \$27.2 thousand in this category (9.79% of budget) and is up by \$1.5 thousand (5.82%) when compared to the same two-month period in 2022.

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 2023 budget in this category is \$271.3 thousand (12.12% of budget). Through February 28, the city has received \$50.0 thousand (18.42% of budget) and is up by \$31.3 thousand (167.80%) from FY 2022. The variance is the result of receipt timing of franchise fees (up \$43.1 thousand); partially offset by reduced requests for permits from the city in 2022 (down \$8.8 thousand) and reduced variance applications and zoning permit requests (down \$3.0 thousand).

Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2023 budget in this category is \$124.9 thousand (5.58% 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 February 28, the city has received \$14.5 thousand in this category, which represents 11.59% of budget. Compared to the same two-month period in 2022, the total is down by \$7.3 thousand, or 33.55%. The primary driver of the decrease is the reduced rate of revenue generated by the Mayor’s Court in 2023.

Expenditures – The general fund has a total appropriated expenditure budget for 2023 of approximately \$2.89 million. Total spending through February 28 is \$693.2 thousand and is equal to 24.01% of the budget. Including encumbrances (e.g., purchase orders) of \$735.8 thousand (but excluding transfers) in the total results in a total ratio equal to 40.17% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same two-month period in 2022 (and excluding transfers), the total is up by \$2.8 thousand (1.15%).



Salaries, wages and other employee-related costs represent the largest expense category (excluding interfund transfers), with a 2023 budget of \$843.5 thousand, or 29.22% of the general fund budget. Spending through February 28 was \$96.2 thousand, or 11.40% of budget. The positive variance (\$44.4 thousand below budget) was primarily the result of reduced employee HRA funding paid to-date.

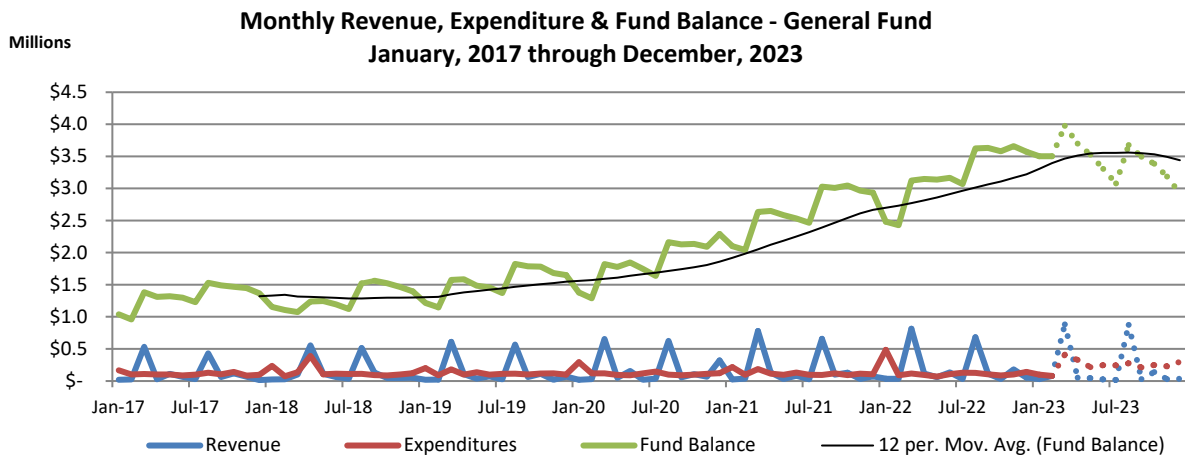
Contractual services is another major expense category in the General fund. The 2023 budget in this category is \$837.5 thousand (29.01% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through February 28 is \$59.4 thousand (7.09% of budget). Including encumbrances (e.g., purchase orders) of \$357.1 thousand in the total, 49.72% 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 2023 budget of \$570.4 thousand, or 19.76% of the fund’s budget. Year to-date 2023 spending in this category is \$37.5 thousand and is equal to 6.58% of budget. Including

encumbrances in the calculation, the total spent or committed is \$272.6 thousand, or 47.79% of budget. Spending in this category is up by \$4.8 thousand (14.55%) from the same two-month period in 2022.

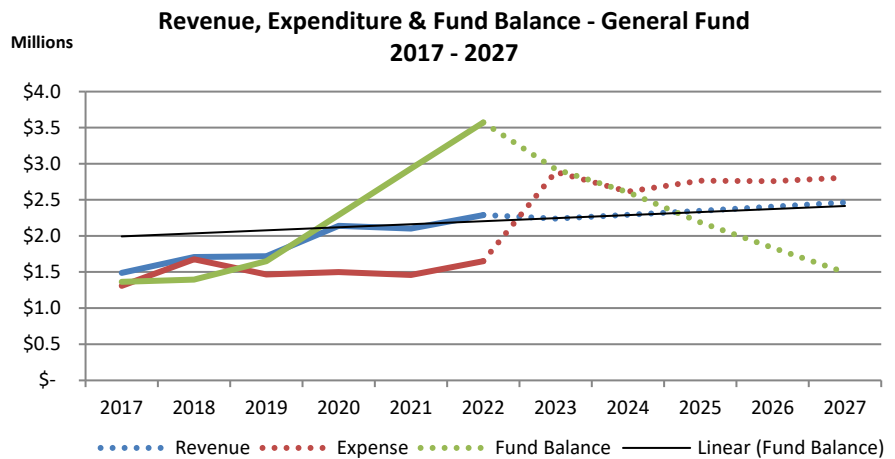
The approved 2022 budget in the general fund includes \$450,000 in interfund transfers to the Recreation (206) fund to provide additional funding for recreational programming. This is a major increase from FY 2022 which had a total of \$335,000 in interfund transfers. In prior years, the General fund would cover 50% of the wages and benefits for Parks & Recreation employees. Starting in 2022, these costs have been completely charged to the Recreation fund, which results in the fund requiring additional funding. The 2023 transfers were made on the accounting system during the month of February.

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 2017. 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 2017, the fund has generally been on an upward trajectory. The approved 2023 budget would have the fund declining by \$647.6 thousand (18.14%) if

100% of the projected revenue was collected and 100% of appropriations spent. The major spikes in revenue (typically March & August) represent the receipt of the semi-annual property tax settlements. The April 2018 and January 2022 spikes reflect interfund transfers of \$250.0 and \$335.0 thousand, respectively, to the Capital Improvements and Recreational Programming funds.



As you can see from the chart at the bottom of the previous page, fiscal years 2017 through 2022 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 2017 - 2022 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 2023 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 approved 2023 budget data and the forecast through 2027. Based upon the numbers, the fund balance is currently projected to be \$1.49 million at the end of FY 2027 and would reflect a carryover balance ratio of 53.19% which is well above the 25-35% target range in the city's fund balance policy.

CITY OF PATASKALA, OHIO
FEBRUARY 2023 YTD ANALYSIS - General Fund (101)

		YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2023 H/(L) YTD 2022	% H/(L)
Beginning Fund Balance		\$ 3,571,400	\$ 3,571,400			\$ 2,932,978	\$ 2,932,978				
REVENUE											
Taxes	Property Taxes	\$ -	\$ 1,500,500	\$ 1,500,500	0.00%	\$ -	\$ 1,377,178	\$ 1,377,178	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ 1,500,500	\$ 1,500,500	0.00%	\$ -	\$ 1,377,178	\$ 1,377,178	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ 27,186	\$ 277,588	\$ 250,402	9.79%	\$ 25,692	\$ 252,479	\$ 226,787	10.18%	\$ 1,494	5.82%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 27,186	\$ 277,588	\$ 250,402	9.79%	\$ 25,692	\$ 252,479	\$ 226,787	10.18%	\$ 1,494	5.82%
Charges for Service	General Government Fees	\$ 6,174	\$ 81,300	\$ 75,126	7.59%	\$ 18,004	\$ 77,800	\$ 59,796	23.14%	\$ (11,829)	-65.71%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	43,798	190,000	146,202	23.05%	657	190,000	189,343	0.35%	43,141	6571.32%
	Total Charges for Service	\$ 49,972	\$ 271,300	\$ 221,328	18.42%	\$ 18,660	\$ 267,800	\$ 249,140	6.97%	\$ 31,312	167.80%
Fines & Forfeitures	Mayor's Court	\$ 14,479	\$ 124,840	\$ 110,361	11.60%	\$ 21,790	\$ 68,100	\$ 46,310	32.00%	\$ (7,311)	-33.55%
	Other Fines & Forfeitures	-	100	100	0.00%	-	100	100	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ 14,479	\$ 124,940	\$ 110,461	11.59%	\$ 21,790	\$ 68,200	\$ 46,410	31.95%	\$ (7,311)	-33.55%
Special Assessments	Special Assessments	-	1,000	1,000	0.00%	-	1,000	1,000	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 17,235	\$ 16,975	\$ (260)	101.53%	\$ 2,981	\$ 19,400	\$ 16,419	15.37%	\$ 14,254	478.19%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	740	46,500	45,760	1.59%	113	31,500	31,387	0.36%	626	552.78%
	Total Other Sources	\$ 17,974	\$ 63,475	\$ 45,501	28.32%	\$ 3,094	\$ 50,900	\$ 47,806	6.08%	\$ 14,880	480.92%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 109,612	\$ 2,238,803	\$ 2,129,191	4.90%	\$ 69,237	\$ 2,017,557	\$ 1,948,320	3.43%	\$ 40,376	58.32%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 109,612	\$ 2,238,803	\$ 2,129,191	4.90%	\$ 69,237	\$ 2,017,557	\$ 1,948,320	3.43%	\$ 40,376	58.32%

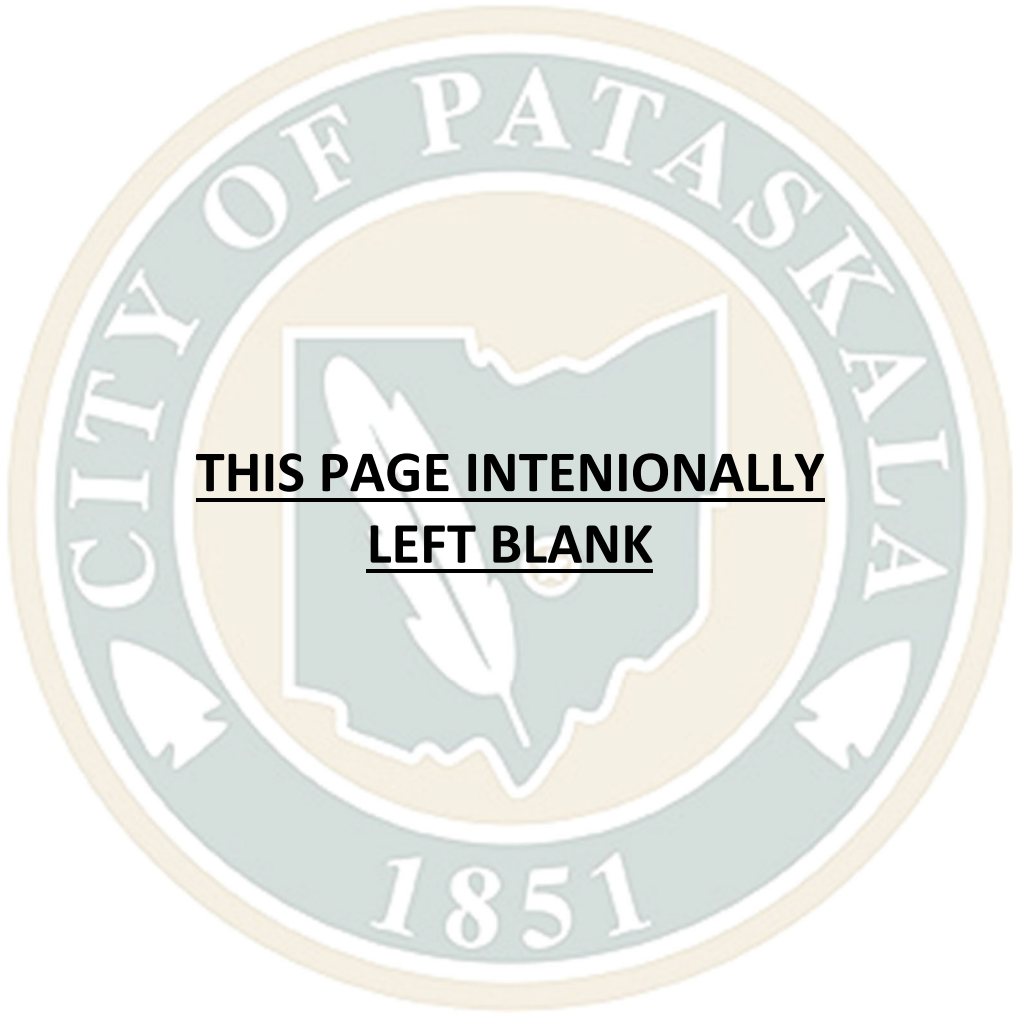
		YTD 2023	2023 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2022	YTD 2023 H/(L) YTD 2022	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 96,196	\$ 843,459	\$ 747,263	88.60%	\$ 143,331	\$ 603,932	71.60%	\$ 98,661	\$ (2,465)	-2.50%
	Contractual Services	59,358	837,510	778,152	92.91%	357,089	421,063	50.28%	108,982	(49,624)	-45.53%
	General Operating	37,538	570,364	532,826	93.42%	235,056	297,769	52.21%	32,769	4,768	14.55%
	Capital Outlay	50,080	185,374	135,294	72.98%	294	135,000	72.83%	-	50,080	100.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	450,000	450,000	-	0.00%	-	-	0.00%	335,000	115,000	34.33%
	Grand Total Expenditures	\$ 693,172	\$ 2,886,707	\$ 2,193,535	75.99%	\$ 735,771	\$ 1,457,764	50.50%	\$ 575,413	\$ 117,759	20.47%
Adjustments:											
	- Interfund transfers & advances	\$ (450,000)	\$ (450,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (335,000)	\$ (115,000)	34.33%
	Total Adjustments	\$ (450,000)	\$ (450,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (335,000)	\$ (115,000)	34.33%
	Adjusted Grand Total Expenditures	\$ 243,172	\$ 2,436,707	\$ 2,193,535	90.02%	\$ 735,771	\$ 1,457,764	59.83%	\$ 240,413	\$ 2,759	1.15%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 2,987,840	\$ 2,923,496			\$ 2,252,069			\$ 2,426,802	\$ 561,038	23.12%
			101.27%								

CITY OF PATASKALA, OHIO
 2023 REVENUE BUDGET ANALYSIS - General Fund (101)
 THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 109,612.43	\$ 2,238,803.00	\$ 2,129,190.57	\$ 2,238,803.00	\$ -
Taxes	\$ -	\$ 1,500,500.00	\$ 1,500,500.00	\$ 1,500,500.00	\$ -
Property Taxes	\$ -	\$ 1,500,500.00	\$ 1,500,500.00	\$ 1,500,500.00	\$ -
Intergovernmental	\$ 27,186.42	\$ 277,588.00	\$ 250,401.58	\$ 277,588.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 27,186.42	\$ 277,588.00	\$ 250,401.58	\$ 277,588.00	\$ -
Charges for Service	\$ 49,972.09	\$ 271,300.00	\$ 221,327.91	\$ 271,300.00	\$ -
General Government Fees	\$ 6,174.22	\$ 81,300.00	\$ 75,125.78	\$ 81,300.00	\$ -
Other Service Charges	\$ 43,797.87	\$ 190,000.00	\$ 146,202.13	\$ 190,000.00	\$ -
Fines & Forfeitures	\$ 14,479.48	\$ 124,940.00	\$ 110,460.52	\$ 124,940.00	\$ -
Mayor's Court	\$ 14,479.48	\$ 124,840.00	\$ 110,360.52	\$ 124,840.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Special Assessments	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Special Assessments	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Miscellaneous Revenue	\$ 17,974.44	\$ 63,475.00	\$ 45,500.56	\$ 63,475.00	\$ -
Investment Income	\$ 17,234.84	\$ 16,975.00	\$ (259.84)	\$ 16,975.00	\$ -
Other Miscellaneous Revenue	\$ 739.60	\$ 46,500.00	\$ 45,760.40	\$ 46,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 109,612.43	\$ 2,238,803.00	\$ 2,129,190.57	\$ 2,238,803.00	\$ -

CITY OF PATASKALA, OHIO
 2023 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 693,172.00	\$ 735,770.90	\$ 2,886,706.82	\$ 1,457,763.92	\$ 2,717,331.00	\$ 169,375.82	\$ -
General Government	\$ 86,335.85	\$ 299,671.48	\$ 1,083,406.02	\$ 697,398.69	\$ 1,023,994.00	\$ 59,412.02	\$ -
Salary & Related	\$ 60,541.66	\$ 70,165.22	\$ 506,535.96	\$ 375,829.08	\$ 485,114.00	\$ 21,421.96	\$ -
Contractual Services	\$ 20,105.21	\$ 190,654.26	\$ 365,289.77	\$ 154,530.30	\$ 343,650.00	\$ 21,639.77	\$ -
General Operating	\$ 5,688.98	\$ 38,852.00	\$ 211,580.29	\$ 167,039.31	\$ 195,230.00	\$ 16,350.29	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 23,350.59	\$ 41,036.20	\$ 218,230.19	\$ 153,843.40	\$ 207,568.00	\$ 10,662.19	\$ -
Salary & Related	\$ 21,927.69	\$ 22,787.93	\$ 165,584.02	\$ 120,868.40	\$ 163,068.00	\$ 2,516.02	\$ -
Contractual Services	\$ -	\$ 3,530.02	\$ 17,030.02	\$ 13,500.00	\$ 14,500.00	\$ 2,530.02	\$ -
General Operating	\$ 1,422.90	\$ 14,718.25	\$ 35,616.15	\$ 19,475.00	\$ 30,000.00	\$ 5,616.15	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 28,083.01	\$ 118,006.85	\$ 368,202.50	\$ 222,112.64	\$ 340,921.00	\$ 27,281.50	\$ -
Salary & Related	\$ 14,064.88	\$ 32,699.47	\$ 116,237.20	\$ 69,472.85	\$ 110,321.00	\$ 5,916.20	\$ -
Contractual Services	\$ 13,911.57	\$ 84,177.47	\$ 239,778.83	\$ 141,689.79	\$ 218,600.00	\$ 21,178.83	\$ -
General Operating	\$ 106.56	\$ 1,129.91	\$ 12,186.47	\$ 10,950.00	\$ 12,000.00	\$ 186.47	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 2,829.37	\$ 34,442.66	\$ 118,338.22	\$ 81,066.19	\$ 103,448.00	\$ 14,890.22	\$ -
Salary & Related	\$ (337.98)	\$ 17,678.53	\$ 55,102.19	\$ 37,761.64	\$ 46,388.00	\$ 8,714.19	\$ -
Contractual Services	\$ 2,150.10	\$ 9,830.33	\$ 44,954.84	\$ 32,974.41	\$ 42,560.00	\$ 2,394.84	\$ -
General Operating	\$ 1,017.25	\$ 6,933.80	\$ 18,281.19	\$ 10,330.14	\$ 14,500.00	\$ 3,781.19	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 102,573.18	\$ 242,613.71	\$ 648,529.89	\$ 303,343.00	\$ 591,400.00	\$ 57,129.89	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 23,191.01	\$ 68,897.36	\$ 170,456.37	\$ 78,368.00	\$ 152,300.00	\$ 18,156.37	\$ -
General Operating	\$ 29,302.17	\$ 173,422.45	\$ 292,699.62	\$ 89,975.00	\$ 254,100.00	\$ 38,599.62	\$ -
Capital Outlay	\$ 50,080.00	\$ 293.90	\$ 185,373.90	\$ 135,000.00	\$ 185,000.00	\$ 373.90	\$ -
Recreational Programming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 450,000.00	\$ -	\$ 450,000.00	\$ -	\$ 450,000.00	\$ -	\$ -
Transfers & Advances	\$ 450,000.00	\$ -	\$ 450,000.00	\$ -	\$ 450,000.00	\$ -	\$ -
Grand Total	\$ 693,172.00	\$ 735,770.90	\$ 2,886,706.82	\$ 1,457,763.92	\$ 2,717,331.00	\$ 169,375.82	\$ -

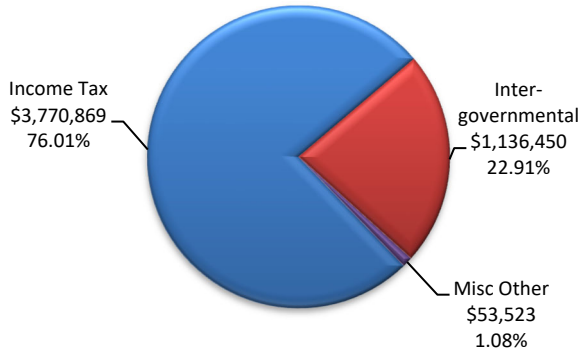


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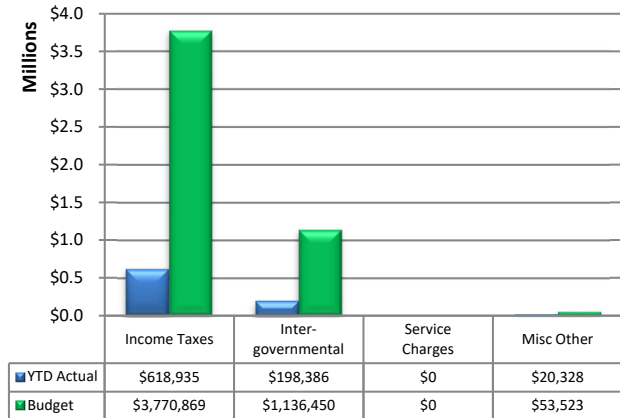
Street Fund (201)

Revenue – The Street Fund has a 2023 revenue budget of approximately \$4.96 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 \$837.7 thousand, which reflects 16.89% of the full-year budget. Total revenue to-date is up by \$122.0 thousand (17.05%) from the same two-month period in 2022.

Street Fund Revenue Budget by Source

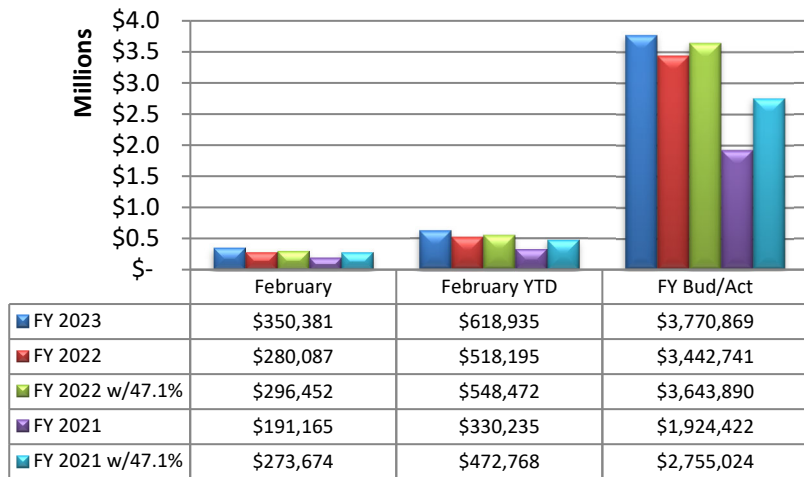


Street Fund Revenue Budget vs YTD Actual



Income tax collections in February were \$350.4 thousand and represent 9.29% of the 2023 budget. Collections are up by \$70.3 thousand (25.10%) when compared to the same period in 2022. Year to date income tax revenues credited to the fund are \$618.9 thousand and represent 16.41% of budget. In comparison, collections through February 2022 were equal to 15.05% of the full-year collections, and in 2021 the rate was 17.16%. The increase in the fund’s 2023 allocation rate from 44.10% to 47.10% had the effect of increasing the revenue credited to the fund by \$39.7 thousand. The increased level of total collections through February resulted in an increase of \$61.1 thousand. The net impact of these variances is the overall increase in fund revenue of \$100.7 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$70.5 thousand (12.85%) more in 2023 than 2022 had the allocation rate not been changed, and collections would have been \$146.2 thousand (30.92%) higher than 2021 collections.

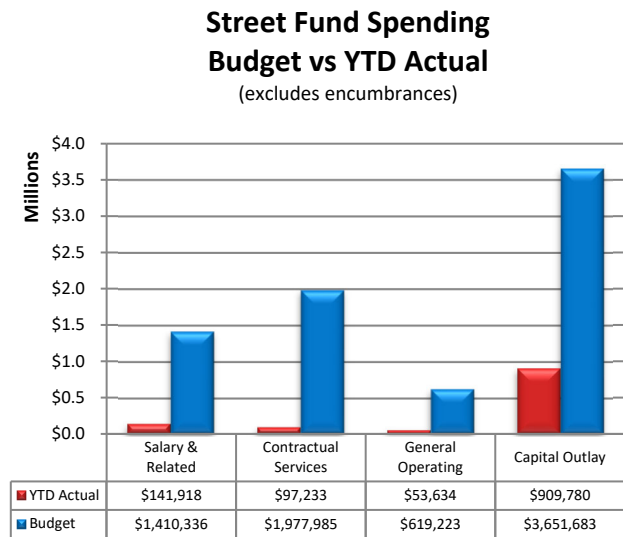
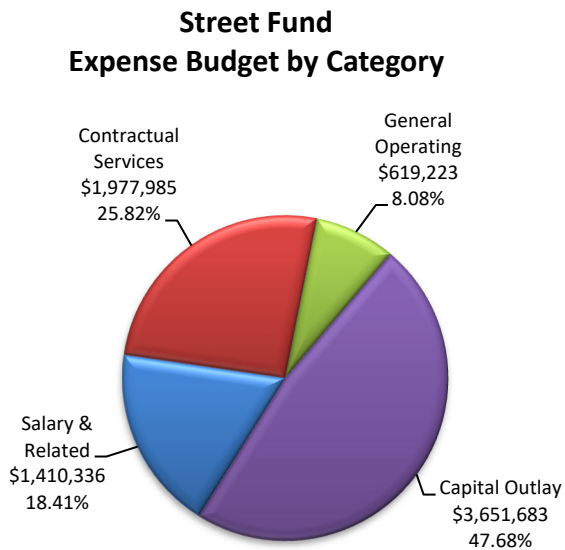
Income Tax Collections - Street Fund



Intergovernmental revenues in the Street fund are budgeted at \$1.14 million and represent 22.91% 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 \$198.4 thousand in this category (17.46% of budget) which is up by \$5.1 thousand (2.66%) from the same two-month period in 2022.

The other category, Other Sources, is budgeted at \$53.5 thousand and represents only 1.08% of the total fund revenue budget. To date, the city has received \$20.3 thousand (37.98% of budget), which is up by \$16.2 thousand (389.06%) from the same two-month period in 2022.

Expenditures – The Street fund has a total appropriated expenditure budget for 2023 of approximately \$7.66 million. Total spending through February 28 was \$1.20 million and is equal to 15.70% of budget. The higher than anticipated spending rate is the result of above budget spending in the Capital Outlay budget category, partially offset by below budget spending in the remaining budget categories. Including encumbrances of \$1.82 million in the total (but excluding transfers) results in total fund spending equal to 39.43% of budget. Compared to year to-date 2022 (and excluding transfers), the total is up by \$893.5 thousand (289.14%) and is the result of increased spending in all budget categories.



Spending on capital projects and equipment is the largest expense category in the Street Fund with a 2023 budget of \$3.65 million, or 47.68% of the fund’s budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through February 28 was \$909.8 million, or 24.91% of budget. The variance is the result of progress payments on infrastructure improvement projects made through February. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$1.73 million, or 47.33% of budget.

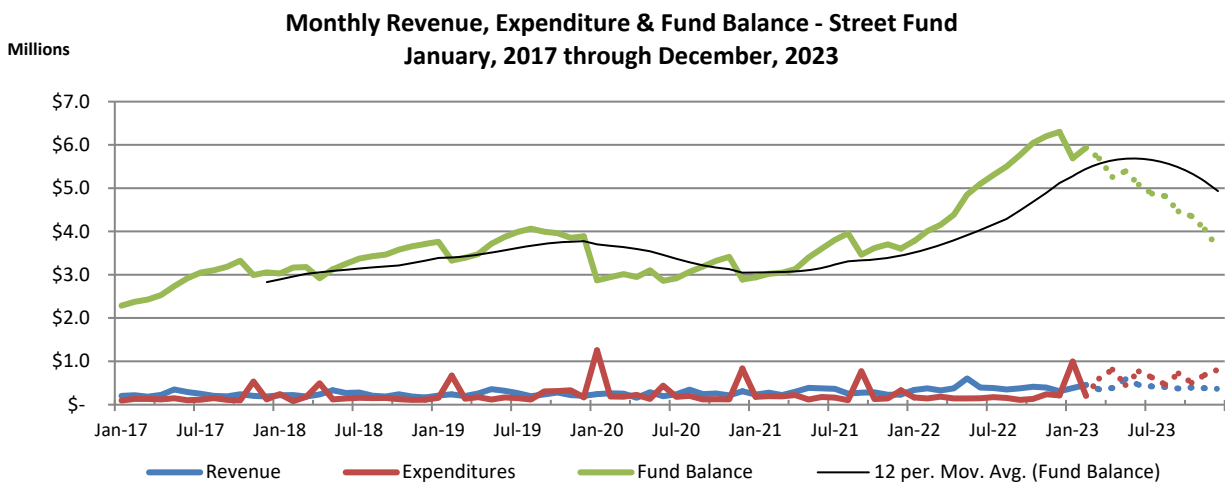
Contractual services represents the next major expense category in the Street fund. The 2023 budget in this category is \$1.98 million (25.82% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through February 28 is \$97.2 thousand (4.92% of budget). Including encumbrances (e.g., purchase orders) of \$636.6 thousand in the total, 37.10% 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.

Salaries, wages and other employee-related costs is another major expense category in the Street fund with a 2023 budget of \$1.41 million, or 18.41% of the fund’s budget. The budget provides funding for paying employee wages, pension costs and fringe benefits. Spending through February 28 was \$141.9 thousand, or 10.06% of budget. The positive budget variance (\$93.2 thousand below budget) is primarily the result of there being less early funding of employee HRA accounts in 2023 and open positions. Spending in this category is up by \$19.8 thousand (16.23%) from the level in 2022 and is the result of the 2022 payroll rate increases and reduced open positions.

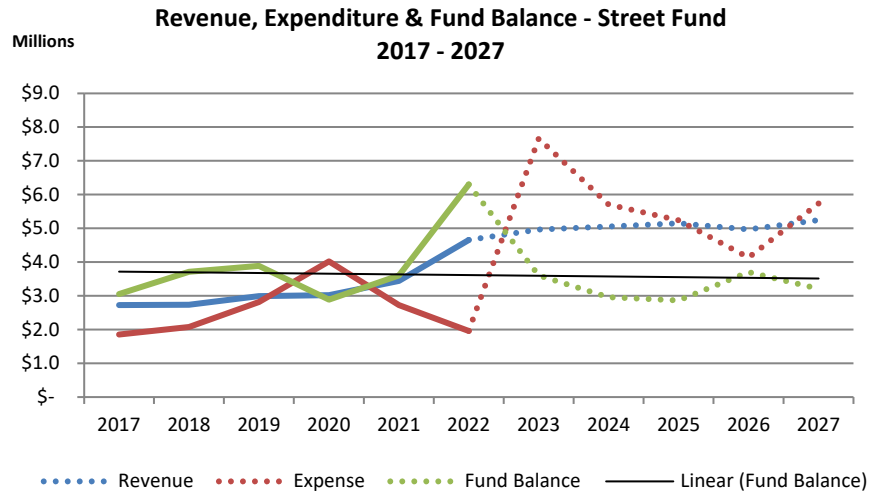
General operating expenditures is the other significant expense category for the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2023 budget of \$619.2 thousand, or 8.08% of the fund’s budget. Spending through February 28 was \$53.6 thousand, or 8.66% of budget. Including encumbrances in the calculation, total spending is \$185.6 thousand, or 29.97% of the budget. Spending in this category is up by approximately \$5.2 thousand (10.74%) when compared to the same two-month period in 2022.

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, December 2020 and January 2022 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 2017, revenues have generally equaled or exceeded expenses, except for large-dollar progress payments on capital improvement projects. In 2023, however, the fund balance is projected to decline by \$2.70 million (42.83%) due to planned roadway and infrastructure improvement projects expected to be completed in 2023. This balance represents a carryover ratio of 47.03% which is above the 25-35% target per city policy.

As you can see from chart on the right, which has been updated with the proposed 2023 budget data through 2027, the balance of the Street fund increased significantly from 2017 – 2022 (with the exception of 2020 which experienced a fund balance decline). However, current projections also call for the fund balance to significantly decline in 2023-2024 and then somewhat stabilize (although still declining) in 2025. From 2025 and beyond, the fund balance remains somewhat stable between \$2.75 and \$3.59 million. The 2027 year-end carryover balance is currently projected to be \$3.21 million which is equal to 55.93% of planned spending and is higher than policy.



CITY OF PATASKALA, OHIO
FEBRUARY 2023 YTD ANALYSIS - Street Fund (201)

		YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2023 H/(L) YTD 2022	% H/(L)
Beginning Fund Balance		\$ 6,300,855	\$ 6,300,855			\$ 3,605,559	\$ 3,605,559				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	618,935	3,770,869	3,151,934	16.41%	518,195	3,265,112	2,746,917	15.87%	100,740	19.44%
	Total Taxes	\$ 618,935	\$ 3,770,869	\$ 3,151,934	16.41%	\$ 518,195	\$ 3,265,112	\$ 2,746,917	15.87%	\$ 100,740	19.44%
Intergovernmental	State-Shared Revenues	\$ 198,386	\$ 1,136,450	\$ 938,064	17.46%	\$ 193,255	\$ 1,114,358	\$ 921,103	17.34%	\$ 5,132	2.66%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 198,386	\$ 1,136,450	\$ 938,064	17.46%	\$ 193,255	\$ 1,114,358	\$ 921,103	17.34%	\$ 5,132	2.66%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ 15	\$ -	\$ (15)	100.00%	\$ (15)	-100.00%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ 15	\$ -	\$ (15)	100.00%	\$ (15)	-100.00%
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	\$ 20,104	\$ 23,523	\$ 3,419	85.46%	\$ 4,003	\$ 24,250	\$ 20,247	16.51%	\$ 16,101	402.24%
	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	224	30,000	29,776	0.75%	154	30,000	29,846	0.51%	71	45.97%
	Total Other Sources	\$ 20,328	\$ 53,523	\$ 33,195	37.98%	\$ 4,157	\$ 54,250	\$ 50,093	7.66%	\$ 16,172	389.06%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 837,650	\$ 4,960,842	\$ 4,123,192	16.89%	\$ 715,622	\$ 4,433,720	\$ 3,718,098	16.14%	\$ 122,028	17.05%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 837,650	\$ 4,960,842	\$ 4,123,192	16.89%	\$ 715,622	\$ 4,433,720	\$ 3,718,098	16.14%	\$ 122,028	17.05%

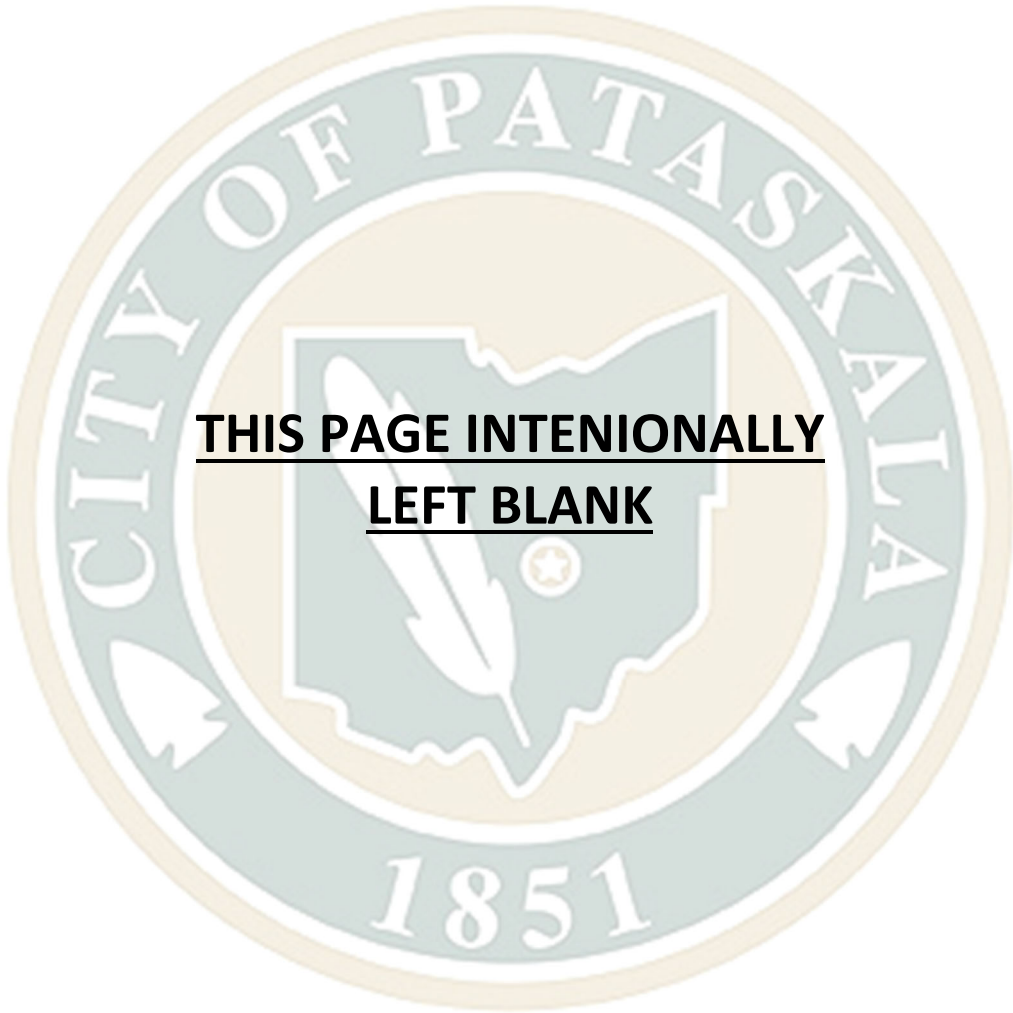
		YTD 2023	2023 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2022	YTD 2023 H/(L) YTD 2022	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 141,918	\$ 1,410,336	\$ 1,268,418	89.94%	\$ 230,026	\$ 1,038,392	73.63%	\$ 122,104	\$ 19,814	16.23%
	Contractual Services	97,233	1,977,985	1,880,752	95.08%	636,622	1,244,130	62.90%	46,193	51,040	110.49%
	General Operating	53,634	619,223	565,588	91.34%	131,957	433,631	70.03%	48,431	5,203	10.74%
	Capital Outlay	909,780	3,651,683	2,741,904	75.09%	818,490	1,923,414	52.67%	92,306	817,473	885.61%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 1,202,564	\$ 7,659,226	\$ 6,456,662	84.30%	\$ 1,817,094	\$ 4,639,568	60.57%	\$ 309,034	\$ 893,530	289.14%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 1,202,564	\$ 7,659,226	\$ 6,456,662	84.30%	\$ 1,817,094	\$ 4,639,568	60.57%	\$ 309,034	\$ 893,530	289.14%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 5,935,940	\$ 3,602,471			\$ 4,118,846			\$ 4,012,146	\$ 1,923,794	47.95%
			47.03%								

CITY OF PATASKALA, OHIO
 2023 REVENUE BUDGET ANALYSIS - Street Fund (201)
 THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 837,649.58	\$ 4,960,842.00	\$ 4,123,192.42	\$ 4,960,842.00	\$ -
Taxes	\$ 618,935.08	\$ 3,770,869.00	\$ 3,151,933.92	\$ 3,770,869.00	\$ -
Income Taxes	\$ 618,935.08	\$ 3,770,869.00	\$ 3,151,933.92	\$ 3,770,869.00	\$ -
Intergovernmental	\$ 198,386.45	\$ 1,136,450.00	\$ 938,063.55	\$ 1,136,450.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 198,386.45	\$ 1,136,450.00	\$ 938,063.55	\$ 1,136,450.00	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -
General Government Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 20,328.05	\$ 53,523.00	\$ 33,194.95	\$ 53,523.00	\$ -
Investment Income	\$ 20,103.59	\$ 23,523.00	\$ 3,419.41	\$ 23,523.00	\$ -
Other Miscellaneous Revenue	\$ 224.46	\$ 30,000.00	\$ 29,775.54	\$ 30,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 837,649.58	\$ 4,960,842.00	\$ 4,123,192.42	\$ 4,960,842.00	\$ -

CITY OF PATASKALA, OHIO
 2023 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 1,202,564.24	\$ 1,817,093.98	\$ 7,659,226.28	\$ 4,639,568.06	\$ 5,488,226.00	\$ 2,171,000.28	\$ -
General Government	\$ 73,867.84	\$ 541,838.23	\$ 1,774,908.02	\$ 1,159,201.95	\$ 1,286,482.00	\$ 488,426.02	\$ -
Salary & Related	\$ 12,567.58	\$ 20,634.90	\$ 128,339.13	\$ 95,136.65	\$ 125,847.00	\$ 2,492.13	\$ -
Contractual Services	\$ 61,300.26	\$ 520,883.33	\$ 1,622,363.89	\$ 1,040,180.30	\$ 1,136,750.00	\$ 485,613.89	\$ -
General Operating	\$ -	\$ 320.00	\$ 24,205.00	\$ 23,885.00	\$ 23,885.00	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 5,677.36	\$ 45,339.04	\$ 73,516.40	\$ 22,500.00	\$ 62,500.00	\$ 11,016.40	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 5,677.36	\$ 45,339.04	\$ 73,516.40	\$ 22,500.00	\$ 62,500.00	\$ 11,016.40	\$ -
Public Service	\$ 1,091,730.68	\$ 1,185,814.65	\$ 5,468,064.19	\$ 3,190,518.86	\$ 3,808,140.00	\$ 1,659,924.19	\$ -
Salary & Related	\$ 124,216.92	\$ 185,925.55	\$ 1,183,546.57	\$ 873,404.10	\$ 1,164,740.00	\$ 18,806.57	\$ -
Contractual Services	\$ 29,356.06	\$ 60,658.52	\$ 263,464.58	\$ 173,450.00	\$ 209,500.00	\$ 53,964.58	\$ -
General Operating	\$ 28,378.09	\$ 120,740.92	\$ 369,369.79	\$ 220,250.78	\$ 348,500.00	\$ 20,869.79	\$ -
Capital Outlay	\$ 909,779.61	\$ 818,489.66	\$ 3,651,683.25	\$ 1,923,413.98	\$ 2,085,400.00	\$ 1,566,283.25	\$ -
Finance	\$ 29,147.99	\$ 33,759.67	\$ 317,854.91	\$ 254,947.25	\$ 307,604.00	\$ 10,250.91	\$ -
Salary & Related	\$ 5,133.36	\$ 23,465.08	\$ 98,450.06	\$ 69,851.62	\$ 90,219.00	\$ 8,231.06	\$ -
Contractual Services	\$ 898.88	\$ 9,740.87	\$ 18,639.75	\$ 8,000.00	\$ 16,832.00	\$ 1,807.75	\$ -
General Operating	\$ 23,115.75	\$ 553.72	\$ 200,765.10	\$ 177,095.63	\$ 200,553.00	\$ 212.10	\$ -
Parks, Lands & Municipal Facilities	\$ 2,140.37	\$ 10,342.39	\$ 24,882.76	\$ 12,400.00	\$ 23,500.00	\$ 1,382.76	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 2,140.37	\$ 10,342.39	\$ 24,882.76	\$ 12,400.00	\$ 23,500.00	\$ 1,382.76	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,202,564.24	\$ 1,817,093.98	\$ 7,659,226.28	\$ 4,639,568.06	\$ 5,488,226.00	\$ 2,171,000.28	\$ -

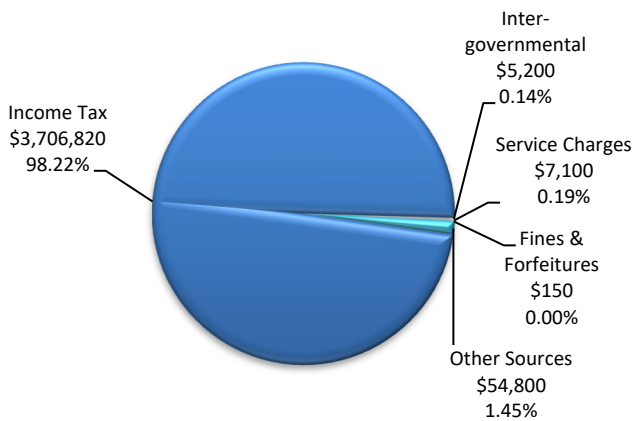


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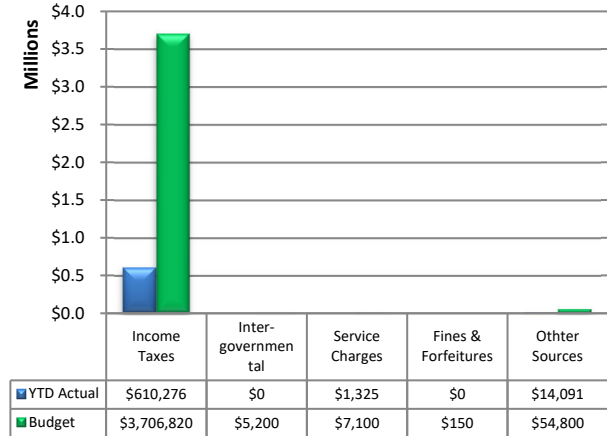
Police Fund (208)

Revenue – The fund’s primary revenue sources are income taxes and other sources, and it has a 2023 total revenue budget of \$3.77 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$625.7 thousand, which represents 16.58% of budget. Total revenue to-date is \$82.9 thousand (15.27%) higher than that collected during the same two-month period in 2022. The primary cause of the increase is the slightly higher level of income tax collections in 2023 and the fund receiving a greater portion of the tax revenues than in 2022 (46.3% vs 45.0%).

Police Fund Revenue Budget by Source

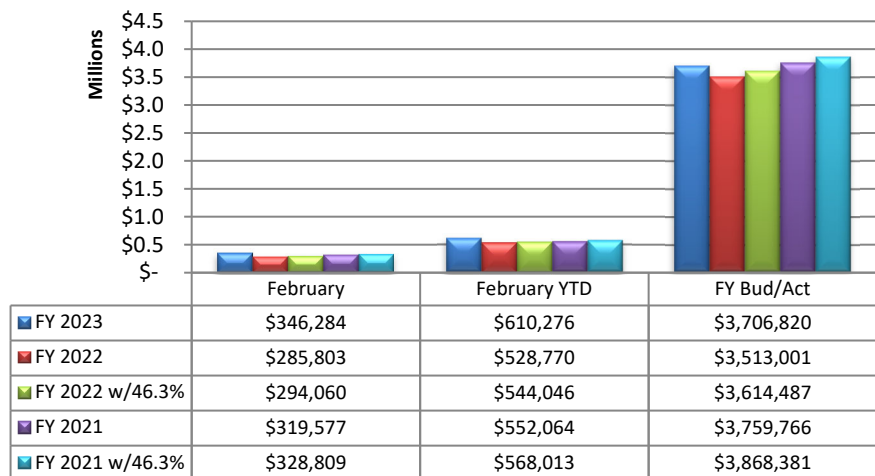


Police Fund Revenue Budget vs YTD Actual



Income tax collections in February were \$346.3 thousand and are up by \$60.5 thousand (21.16%) when compared to the same period in 2022 and are equal to 9.34% of budget. Year to date income tax revenues credited to the fund are \$610.3 thousand and represent 16.46% of budget. In comparison, collections through February 2022 were \$528.8 thousand, and reflected 15.05% of the 2022 full-year collections. In 2021, the rate was equal to 14.68% of full-year collections. The increase in the fund’s 2023 allocation rate from 45.0% to 46.3% had the effect of increasing the revenue credited to the fund by \$17.2 thousand. The increased level of total collections in January resulted in an increase of \$64.3 thousand. The net impact of these variances is the overall increase in fund revenue of \$81.5 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$66.2

Income Tax Collections - Police Fund

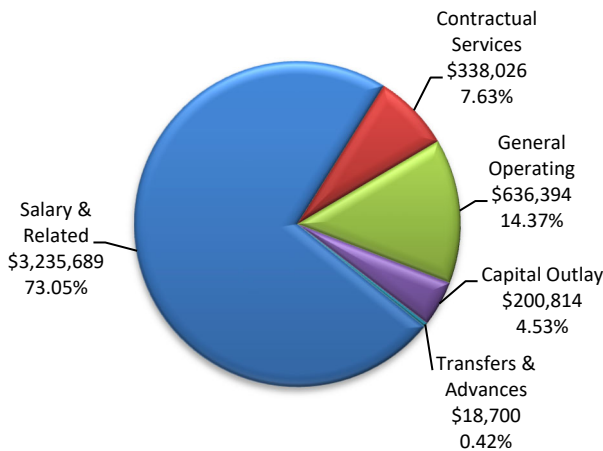


thousand (12.17%) more in 2023 than 2022 had the allocation rate not been changed, and collections would have been \$42.3 thousand (7.44%) higher than the 2021 collections.

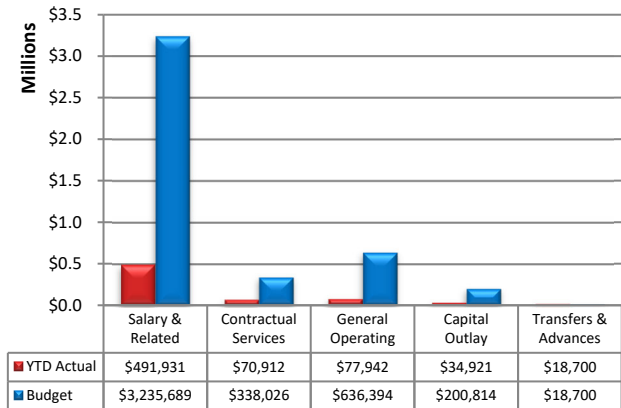
The other significant revenue category, Other Sources, is budgeted at \$54.8 thousand, and represents only 1.45% of the total fund revenue budget. To date, the city has received \$14.1 thousand (25.71% of budget) and is up by \$9.4 thousand (200%) from the same two-month period in 2022.

Expenditures – The Police fund has a total appropriated expenditure budget for 2023 of approximately \$4.43 million. Total spending through February 28 is approximately \$694.4 thousand and is equal to 15.68% of budget. Excluding interfund transfers of \$18.7 thousand, total spending is equal to 15.32% of budget. Including encumbrances (e.g., purchase orders) of \$800.1 thousand in the total results in total spending equal to 33.46% of budget. Compared to the same two-month period in 2022 (and excluding transfers), the total is up by \$183.3 thousand (37.23%) and is primarily the result of increased spending in the Salary & Related budget category, partially offset by reduced interfund transfers.

**Police Fund
Expense Budget by Category**



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



Salaries, wages and other employee-related costs represent the largest expense category with a 2023 budget of \$3.24 million, or 73.05% of the fund’s budget. Spending through February 28 was \$491.9 thousand, or 15.20% of budget and is \$57.5 thousand (1.78%) below budget. The variance is the result of there being less early funding of employee HRA accounts in 2023. Spending in this category is up by \$110.1 thousand (28.82%) from the level in 2022 and is also the result of there being open positions in 2022 and the large wage scale increase in mid-year 2022.

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 2023 budget of \$636.4 thousand, or 14.37% of the total fund expenditure budget. Year to-date spending in this category is \$77.9 thousand, or 12.25% of budget and is up by \$20.7 thousand (36.22%) from the same two-month period in 2022.

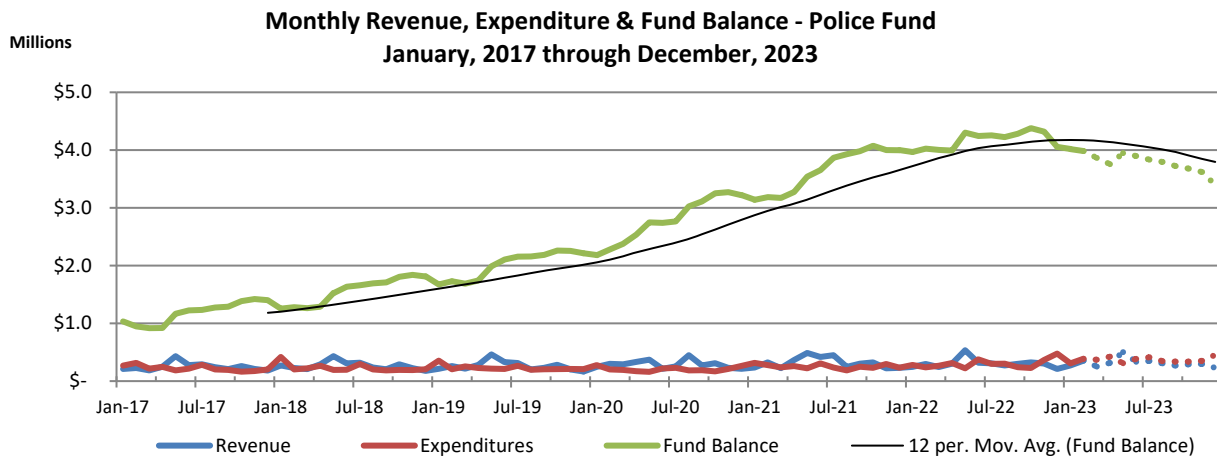
Contractual services is another major expense category in the Police fund. The 2023 budget in this category is \$338.0 thousand (7.63% of budget) and provides for non-employee personal services, such as legal, audit, facility management and other law enforcement-related services. Spending through February 28 is \$70.9 thousand (20.98% of budget). Including encumbrances (e.g., purchase orders) of \$110.6 thousand in the

total, 53.69% 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 2023 budget in this category is \$200.8 thousand (4.53% of budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Year to-date spending in this category is \$34.9 thousand (17.39% of budget) and is up by \$34.9 thousand (100%) from the same two-month period in 2022.

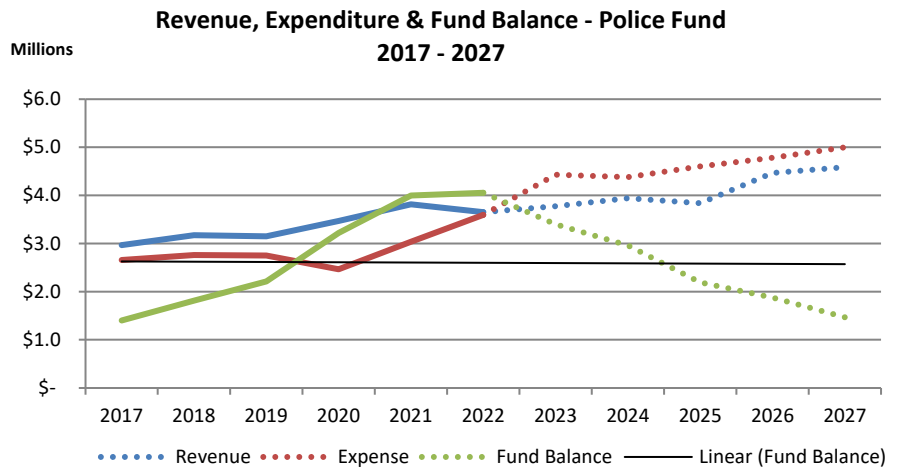
The approved 2023 budget in the Police fund includes an interfund transfer of \$18.7 thousand. The purpose of the transfer is to provide funding to the Debt Service (401) fund to meet the department's financial obligations on the LGIF loan for the construction of the MARCS tower. This transfer was completed during the month of February and is the final year for such a transfer as the debt will be paid off in 2023.

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 2017. 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 in the middle of the previous page, the balance in the Police fund has been fluctuating up and down since January 2017 but has seen growth since mid-2017. In general, revenues and expenditures have been closely matched.

Current projections call for the balance to decline in starting in 2023 and continuing to do so through 2027. However, the fund ended 2022 at a balance of \$4.05 million or \$502.5 thousand better than projected. The carryover balance at this point reflects a reserve ratio of 76.71%. The fund is projected to decline annually through 2027 when it has a year-end balance of \$1.47 million, where it will have a 29.32% carryover balance. This is in the middle of the 25-35% target range. The chart has been updated with the approved 2023 budget data through 2027.

CITY OF PATASKALA, OHIO
FEBRUARY 2023 YTD ANALYSIS - Police Fund (208)

		YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2023 H/(L) YTD 2022	% H/(L)
Beginning Fund Balance		\$ 4,053,585	\$ 4,053,585			\$ 3,998,032	\$ 3,998,032				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	610,276	3,706,820	3,096,544	16.46%	528,770	3,331,747	2,802,977	15.87%	81,506	15.41%
	Total Taxes	\$ 610,276	\$ 3,706,820	\$ 3,096,544	16.46%	\$ 528,770	\$ 3,331,747	\$ 2,802,977	15.87%	\$ 81,506	15.41%
Intergovernmental	State-Shared Revenues	\$ -	\$ 5,200	\$ 5,200	0.00%	\$ -	\$ 5,100	\$ 5,100	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	7,601	-	(7,601)	100.00%	(7,601)	-100.00%
	Total Intergovernmental	\$ -	\$ 5,200	\$ 5,200	0.00%	\$ 7,601	\$ 5,100	\$ (2,501)	149.03%	\$ (7,601)	-100.00%
Charges for Service	General Government Fees	\$ 1,325	\$ 7,100	\$ 5,775	18.66%	\$ 1,721	\$ 3,800	\$ 2,079	45.29%	\$ (396)	-23.02%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 1,325	\$ 7,100	\$ 5,775	18.66%	\$ 1,721	\$ 3,800	\$ 2,079	45.29%	\$ (396)	-23.02%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	150	150	0.00%	35	150	115	23.33%	(35)	-100.00%
	Total Fines, Licenses & Permits	\$ -	\$ 150	\$ 150	0.00%	\$ 35	\$ 150	\$ 115	23.33%	\$ (35)	-100.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 13,552	\$ 24,300	\$ 10,748	55.77%	\$ 4,334	\$ 24,300	\$ 19,966	17.84%	\$ 9,218	212.67%
	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	539	30,500	29,961	1.77%	365	30,500	30,135	1.20%	173	47.39%
	Total Other Sources	\$ 14,091	\$ 54,800	\$ 40,709	25.71%	\$ 4,700	\$ 54,800	\$ 50,100	8.58%	\$ 9,391	199.82%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 625,692	\$ 3,774,070	\$ 3,148,378	16.58%	\$ 542,827	\$ 3,395,597	\$ 2,852,770	15.99%	\$ 82,865	15.27%
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	\$ 625,692	\$ 3,774,070	\$ 3,148,378	16.58%	\$ 542,827	\$ 3,395,597	\$ 2,852,770	15.99%	\$ 82,865	15.27%

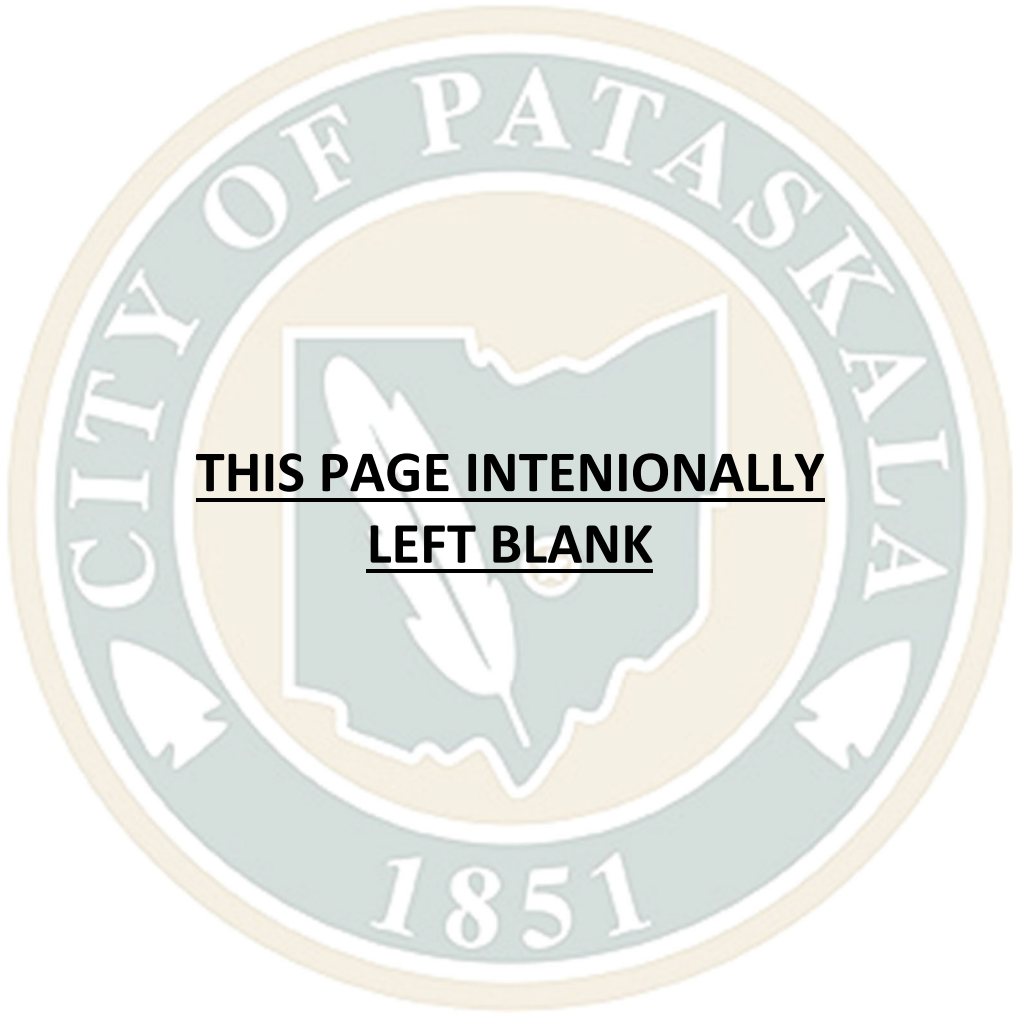
		YTD 2023	2023 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2022	YTD 2023 H/(L) YTD 2022	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 491,931	\$ 3,235,689	\$ 2,743,758	84.80%	\$ 436,581	\$ 2,307,177	71.30%	\$ 381,871	\$ 110,060	28.82%
	Contractual Services	70,912	338,026	267,114	79.02%	110,585	156,529	46.31%	53,314	17,598	33.01%
	General Operating	77,942	636,394	558,452	87.75%	142,779	415,673	65.32%	57,216	20,726	36.22%
	Capital Outlay	34,921	200,814	165,893	82.61%	110,137	55,756	27.77%	-	34,921	100.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	18,700	18,700	-	0.00%	-	-	0.00%	22,500	(3,800)	-16.89%
	Grand Total Expenditures	\$ 694,405	\$ 4,429,622	\$ 3,735,217	84.32%	\$ 800,082	\$ 2,935,135	66.26%	\$ 514,901	\$ 179,505	34.86%
Adjustments:											
	- Interfund transfers & advances	\$ (18,700)	\$ (18,700)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ 3,800	-16.89%
	Total Adjustments	\$ (18,700)	\$ (18,700)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ 3,800	-16.89%
	Adjusted Grand Total Expenditures	\$ 675,705	\$ 4,410,922	\$ 3,735,217	84.68%	\$ 800,082	\$ 2,935,135	66.54%	\$ 492,401	\$ 183,305	37.23%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,984,871	\$ 3,398,032			\$ 3,184,789			\$ 4,025,958	\$ (41,087)	-1.02%
			76.71%								

CITY OF PATASKALA, OHIO
 2023 REVENUE BUDGET ANALYSIS - Police Fund (208)
 THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Budget	Unencumbered Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 625,691.87	\$ 3,774,070.00	\$ 3,148,378.13	\$ 3,774,070.00	\$ -
Taxes	\$ 610,276.24	\$ 3,706,820.00	\$ 3,096,543.76	\$ 3,706,820.00	\$ -
Income Taxes	\$ 610,276.24	\$ 3,706,820.00	\$ 3,096,543.76	\$ 3,706,820.00	\$ -
Intergovernmental	\$ -	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ -
Charges for Service	\$ 1,325.00	\$ 7,100.00	\$ 5,775.00	\$ 7,100.00	\$ -
General Government Fees	\$ 1,325.00	\$ 7,100.00	\$ 5,775.00	\$ 7,100.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Miscellaneous Revenue	\$ 14,090.63	\$ 54,800.00	\$ 40,709.37	\$ 54,800.00	\$ -
Investment Income	\$ 13,552.09	\$ 24,300.00	\$ 10,747.91	\$ 24,300.00	\$ -
Other Miscellaneous Revenue	\$ 538.54	\$ 30,500.00	\$ 29,961.46	\$ 30,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 625,691.87	\$ 3,774,070.00	\$ 3,148,378.13	\$ 3,774,070.00	\$ -

CITY OF PATASKALA, OHIO
 2023 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 694,405.35	\$ 800,081.64	\$ 4,429,622.41	\$ 2,935,135.42	\$ 4,288,701.00	\$ 140,921.41	\$ -
General Government	\$ 52,097.11	\$ 9,405.21	\$ 137,394.03	\$ 75,891.71	\$ 121,680.00	\$ 15,714.03	\$ -
Salary & Related	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -
Contractual Services	\$ 46,201.70	\$ 8,712.53	\$ 106,804.03	\$ 51,889.80	\$ 91,410.00	\$ 15,394.03	\$ -
General Operating	\$ 5,895.41	\$ 692.68	\$ 28,090.00	\$ 21,501.91	\$ 27,770.00	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 8,121.36	\$ 46,914.87	\$ 75,286.23	\$ 20,250.00	\$ 65,250.00	\$ 10,036.23	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 8,121.36	\$ 46,914.87	\$ 75,286.23	\$ 20,250.00	\$ 65,250.00	\$ 10,036.23	\$ -
Police	\$ 575,281.49	\$ 672,198.66	\$ 3,776,252.71	\$ 2,528,772.56	\$ 3,679,071.00	\$ 97,181.71	\$ -
Salary & Related	\$ 486,797.64	\$ 413,115.57	\$ 3,134,738.73	\$ 2,234,825.52	\$ 3,086,515.00	\$ 48,223.73	\$ -
Contractual Services	\$ 8,823.63	\$ 21,495.04	\$ 67,749.67	\$ 37,431.00	\$ 55,000.00	\$ 12,749.67	\$ -
General Operating	\$ 44,739.22	\$ 127,451.16	\$ 372,950.17	\$ 200,759.79	\$ 337,216.00	\$ 35,734.17	\$ -
Capital Outlay	\$ 34,921.00	\$ 110,136.89	\$ 200,814.14	\$ 55,756.25	\$ 200,340.00	\$ 474.14	\$ -
Finance	\$ 29,937.44	\$ 36,104.82	\$ 319,850.91	\$ 253,808.65	\$ 309,200.00	\$ 10,650.91	\$ -
Salary & Related	\$ 5,133.32	\$ 23,465.08	\$ 98,450.06	\$ 69,851.66	\$ 90,219.00	\$ 8,231.06	\$ -
Contractual Services	\$ 2,078.31	\$ 12,086.02	\$ 23,209.75	\$ 9,045.42	\$ 21,002.00	\$ 2,207.75	\$ -
General Operating	\$ 22,725.81	\$ 553.72	\$ 198,191.10	\$ 174,911.57	\$ 197,979.00	\$ 212.10	\$ -
Parks, Lands & Municipal Facilities	\$ 10,267.95	\$ 35,458.08	\$ 102,138.53	\$ 56,412.50	\$ 94,800.00	\$ 7,338.53	\$ -
Contractual Services	\$ 5,686.75	\$ 21,376.68	\$ 64,975.93	\$ 37,912.50	\$ 60,000.00	\$ 4,975.93	\$ -
General Operating	\$ 4,581.20	\$ 14,081.40	\$ 37,162.60	\$ 18,500.00	\$ 34,800.00	\$ 2,362.60	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 18,700.00	\$ -	\$ 18,700.00	\$ -	\$ 18,700.00	\$ -	\$ -
Transfers & Advances	\$ 18,700.00	\$ -	\$ 18,700.00	\$ -	\$ 18,700.00	\$ -	\$ -
Grand Total	\$ 694,405.35	\$ 800,081.64	\$ 4,429,622.41	\$ 2,935,135.42	\$ 4,288,701.00	\$ 140,921.41	\$ -

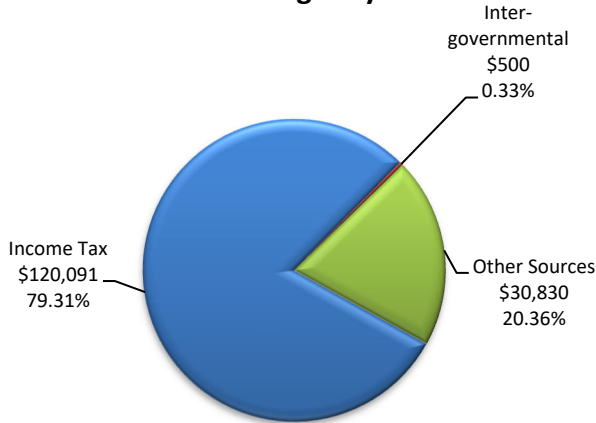


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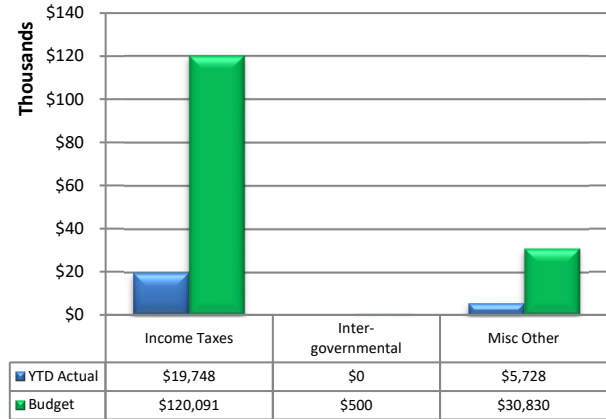
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2023 revenue budget of approximately \$151.4 thousand. The fund’s primary revenue sources are income taxes, intergovernmental revenues and interfund transfers. On a year to-date basis, the Capital Improvements fund has been credited with total revenue of approximately \$25.5 thousand, which represents 16.82% of budget. The two-month total is currently in line with expectations when compared to the 16.67% straight-line rate. The fund is slated to receive a 1.50% allocation of income tax revenues in 2023, which is unchanged from allocation rate to the fund in 2022.

Capital Improvements Fund Revenue Budget by Source

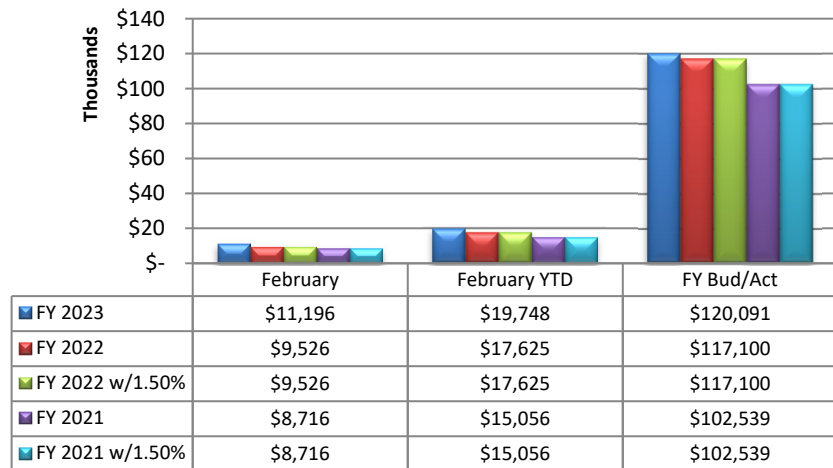


Capital Improvements Fund Revenue Budget vs YTD Actual



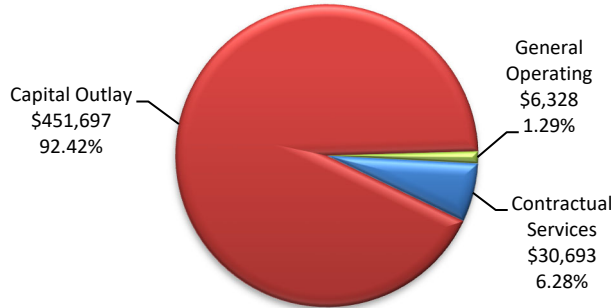
In 2023 income taxes are the primary external revenue source for the Capital Improvements fund representing 79.31% of the fund’s total revenue sources. Income tax collections in February were \$11.2 thousand and represent 9.32% of the 2023 budget. Collections are up by \$1.7 thousand (17.52%) when compared to the same period in 2022. Year to date income tax revenues credited to the fund are \$19.7 thousand and represent 16.44% of budget. In comparison, collections through February 2022 were \$17.6 thousand, and reflect 15.05% of the 2022 full-year collections. In 2021, the rate was equal to 14.68% of full-year collections. The overall higher level of collections through February resulted in an increase of \$2.1 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. Since the allocation has not changed since 2021, there is no difference in the allocations and a comparison would not be relevant.

Income Tax Collections Capital Improvements Fund

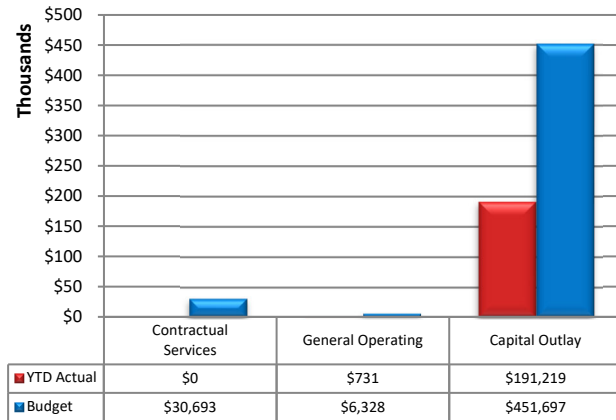


Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2023 of approximately \$488.7 thousand. Total spending through February 28 was \$192.0 thousand and is equal to 39.28% of the budget. Including encumbrances (e.g., purchase orders) of \$12.8 thousand in the total results in total spending equal to 41.90% of budget. Compared to the same two-month period in 2022 (and excluding transfers), the total is up by \$184.6 thousand and is due to increased spending in the Capital Outlay category.

Capital Fund Budget by Category



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



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2023 budget in this category is \$451.7 thousand, (92.42% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through February 28 was \$191.2 thousand and represents 42.33% 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	2023 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Karr Park improvements*	\$1,779	\$1,779	\$0
Town Hall improvements and repairs	40,000	0	40,000
Foundation Park parking lot expansion	20,000	0	20,000
Red Rock pass-thru payment to the LC TID*	188,880	188,880	0
Elevator improvements at City Hall	85,000	0	85,000
Foundation Park maintenance garage improvements*	2,038	2,038	0
Foundation Park maintenance garage improvements	40,000	10,675	29,325
New chemical controller for pool	9,000	0	9,000
Other miscellaneous city facility-related improvements	20,000	0	20,000
Other miscellaneous Parks-related improvements	45,000	0	45,000
GRAND TOTAL	\$451,697	\$203,372	\$248,325

Contractual services is another remaining major expense category in the general fund. The 2023 budget in this category is \$30.7 thousand (6.28% of budget) and provides for non-employee personal services, principally engineering and construction inspection services. Spending through February 28 was \$0 and there are encumbrances of \$0.7 thousand in this category. It is important to note that much of the spending

in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely throughout the year to ensure that spending remains within the approved budget. The projects planned in this category for 2023 include the following:

Project Name	2023 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Cable Road bridge engineering *	\$693	\$693	\$0
City Hall 2 nd floor carpet replacement	20,000	0	20,000
Parks-related engineering services	10,000	0	10,000
GRAND TOTAL	\$30,693	\$693	\$30,000

General Operating is the other expense category in the Capital Improvements fund. The 2023 budget in this category is \$6.3 thousand (1.29% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through February 28 was \$0.7 thousand and represents 11.55% of the category’s budget. Spending planned in this category in 2023 is for the payment of income tax collection fees and taxpayer refunds to RITA.

Project Name	2023 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Income tax collection fees and taxpayer refunds	\$6,328	\$731	\$5,597
GRAND TOTAL	\$6,328	\$731	\$5,597

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 2022 with an unencumbered balance of \$1.73 million, which was up by \$71.0 thousand (429%) from FY 2021. 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 2021 ended the year with an unencumbered balance of \$1.54 million, which was up by \$164.2 thousand (13.23%) from FY 2020. In comparison, the 2023 budget projects a year-end fund balance of \$1.37 million, which would equate to a reserve ratio equal to 280.49% of expenditures. The higher ratio at year-end 2023 is the result of reduced spending planned from this fund during the year, partially offset by the lower starting carryover balance.

CITY OF PATASKALA, OHIO
FEBRUARY 2023 YTD ANALYSIS - Capital Improvements Fund (301)

	YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2023 H/(L) YTD 2022	% H/(L)	
Beginning Fund Balance	\$ 1,708,118	\$ 1,708,118			\$ 2,355,527	\$ 2,355,527					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	19,748	120,091	100,343	16.44%	17,625	111,058	93,433	15.87%	2,123	12.05%
	Total Taxes	\$ 19,748	\$ 120,091	\$ 100,343	16.44%	\$ 17,625	\$ 111,058	\$ 93,433	15.87%	\$ 2,123	12.05%
Intergovernmental	State-Shared Revenues	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ 500	\$ 500	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ 500	\$ 500	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 5,728	\$ 10,830	\$ 5,102	52.89%	\$ 2,566	\$ 11,400	\$ 8,834	22.51%	\$ 3,162	123.20%
	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	-	20,000	20,000	0.00%	48,299	(48,299)	(48,299)	100.00%	(48,299)	-100.00%
	Total Other Sources	\$ 5,728	\$ 30,830	\$ 25,102	18.58%	\$ 50,865	\$ 11,400	\$ (39,465)	446.18%	\$ (45,137)	-88.74%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 25,476	\$ 151,421	\$ 125,945	16.82%	\$ 68,490	\$ 122,958	\$ 54,468	55.70%	\$ (43,014)	-62.80%
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	\$ 25,476	\$ 151,421	\$ 125,945	16.82%	\$ 68,490	\$ 122,958	\$ 54,468	55.70%	\$ (43,014)	-62.80%

	YTD 2023	2023 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2022	YTD 2023 H/(L) YTD 2022	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Contractual Services	-	30,693	30,693	-100.00%	693	30,000	97.74%	-	-	0.00%
	General Operating	731	6,328	5,597	88.45%	-	5,597	88.45%	662	69	10.44%
	Capital Outlay	191,219	451,697	260,478	57.67%	12,153	248,325	54.98%	6,720	184,500	2745.70%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 191,950	\$ 488,718	\$ 296,768	60.72%	\$ 12,846	\$ 283,922	58.10%	\$ 7,382	\$ 184,569	2500.39%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 191,950	\$ 488,718	\$ 296,768	60.72%	\$ 12,846	\$ 283,922	58.10%	\$ 7,382	\$ 184,569	2500.39%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,541,644	\$ 1,370,821	280.49%	\$ 1,528,798			\$ 2,416,636	\$ (874,992)	-36.21%	

CITY OF PATASKALA, OHIO
 2023 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
 THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 25,476.13	\$ 151,421.00	\$ 125,944.87	\$ 151,421.00	\$ -
Taxes	\$ 19,748.30	\$ 120,091.00	\$ 100,342.70	\$ 120,091.00	\$ -
Income Taxes	\$ 19,748.30	\$ 120,091.00	\$ 100,342.70	\$ 120,091.00	\$ -
Intergovernmental	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 5,727.83	\$ 30,830.00	\$ 25,102.17	\$ 30,830.00	\$ -
Investment Income	\$ 5,727.83	\$ 10,830.00	\$ 5,102.17	\$ 10,830.00	\$ -
Other Miscellaneous Revenue	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 25,476.13	\$ 151,421.00	\$ 125,944.87	\$ 151,421.00	\$ -

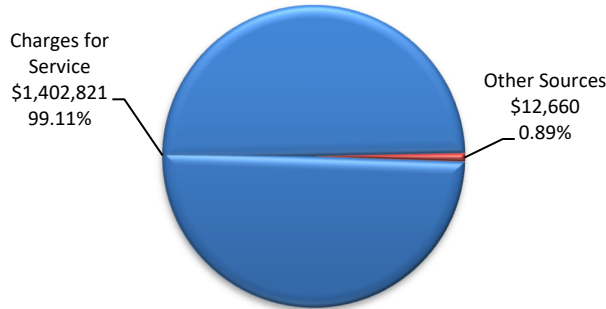
CITY OF PATASKALA, OHIO
 2023 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 191,950.49	\$ 12,845.84	\$ 488,718.21	\$ 283,921.88	\$ 295,328.00	\$ 193,390.21	\$ -
General Government	\$ -	\$ 693.04	\$ 693.04	\$ -	\$ -	\$ 693.04	\$ -
Contractual Services	\$ -	\$ 693.04	\$ 693.04	\$ -	\$ -	\$ 693.04	\$ -
Public Service	\$ 188,880.00	\$ -	\$ 188,880.00	\$ -	\$ -	\$ 188,880.00	\$ -
Capital Outlay	\$ 188,880.00	\$ -	\$ 188,880.00	\$ -	\$ -	\$ 188,880.00	\$ -
Finance	\$ 731.12	\$ -	\$ 6,328.00	\$ 5,596.88	\$ 6,328.00	\$ -	\$ -
General Operating	\$ 731.12	\$ -	\$ 6,328.00	\$ 5,596.88	\$ 6,328.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 2,339.37	\$ 12,152.80	\$ 292,817.17	\$ 278,325.00	\$ 289,000.00	\$ 3,817.17	\$ -
Contractual Services	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 2,339.37	\$ 12,152.80	\$ 262,817.17	\$ 248,325.00	\$ 259,000.00	\$ 3,817.17	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 191,950.49	\$ 12,845.84	\$ 488,718.21	\$ 283,921.88	\$ 295,328.00	\$ 193,390.21	\$ -

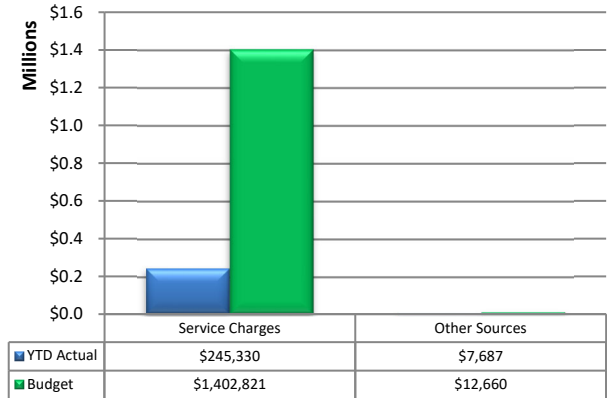
Water Operations Fund (601)

Revenue – The Water Operations fund’s primary revenue sources are charges for service and other sources, and it has a 2023 revenue budget of approximately \$1.42 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$253.0 thousand, which represents 17.88% of budget. The total revenue amount is up by \$37.6 thousand (17.45%) when compared to the same two-month period in 2022.

Water Fund Revenue Budget by Source

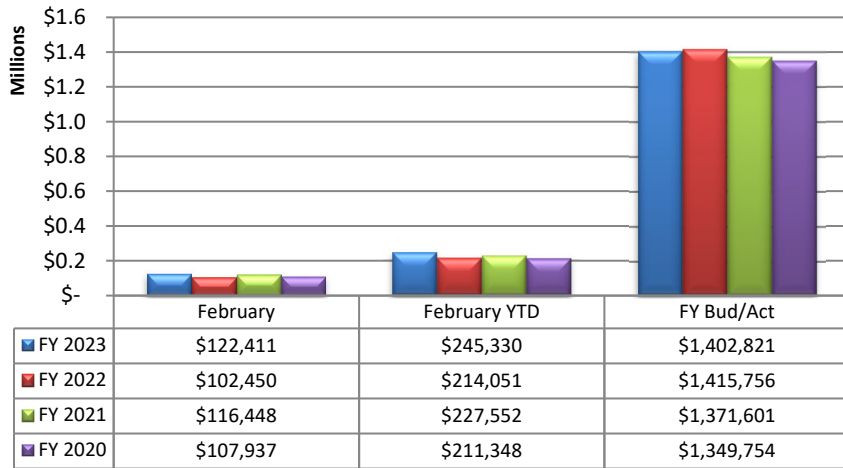


Water Fund Revenue Budget vs YTD Actual



Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Year to-date revenues credited to the fund are \$245.3 thousand, or 17.49% of budget.

Usage Fee Collections - Water Fund



In comparison, collections for the same two-month period in 2022 were \$214.1 thousand and were about 15.12% of full-year collections. The 2023 collections amount to date represents an increase of \$31.3 thousand (14.61%) in 2023 over collections in 2022.

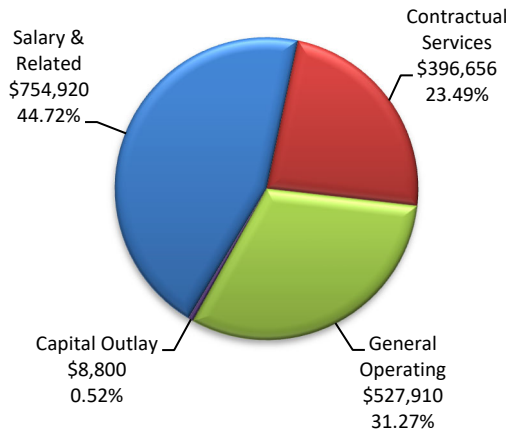
The other category, Other Sources has a 2023 budget of \$12.7 thousand, or 0.89% of the fund’s budget. These revenues vary widely in nature and are

relatively insignificant to the total. To date, the city has received \$7.7 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

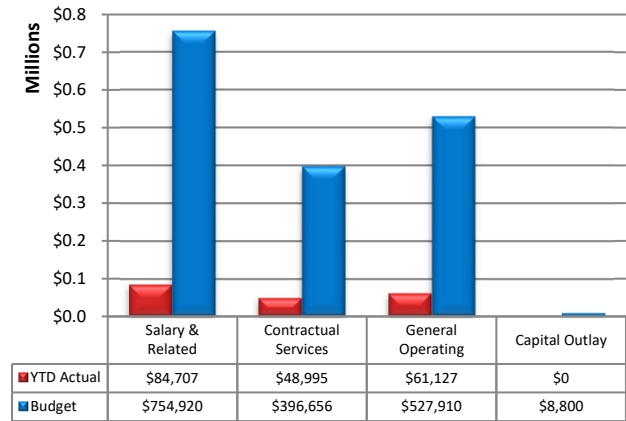
Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2023 of approximately \$1.69 million. Total spending through February 28 was approximately \$194.8 thousand, or 11.54% of budget. Including encumbrances (e.g., purchase orders) of \$719.0 thousand in the total results in total committed spending equal to 54.13% of budget. Compared to the same two-month period in 2022

(and excluding transfers), the total is up by \$6.2 thousand (3.30%) and is due to increased spending in the Salary & Related and General Operating categories, partially offset by decreased spending in the Contractual Services budget category.

Water Fund Expense Budget by Category



Water Fund Spending Budget vs YTD Actual
(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2023 budget of \$754.9 thousand, or 44.72% of the fund’s budget. Spending through February 28 was \$84.7 thousand and is equal to 11.22% of budget. The positive budget variance (\$41.1 thousand below budget) is the result of there being no pay scale increase or wage scale steps yet in 2023 due to ongoing negotiations with the USW, and reduced funding of employee HRA accounts in 2023. Spending in this category is up by \$6.7 thousand (8.52%) from the level in 2022 and is the result of the 2022 open position and HRA funding in 2023.

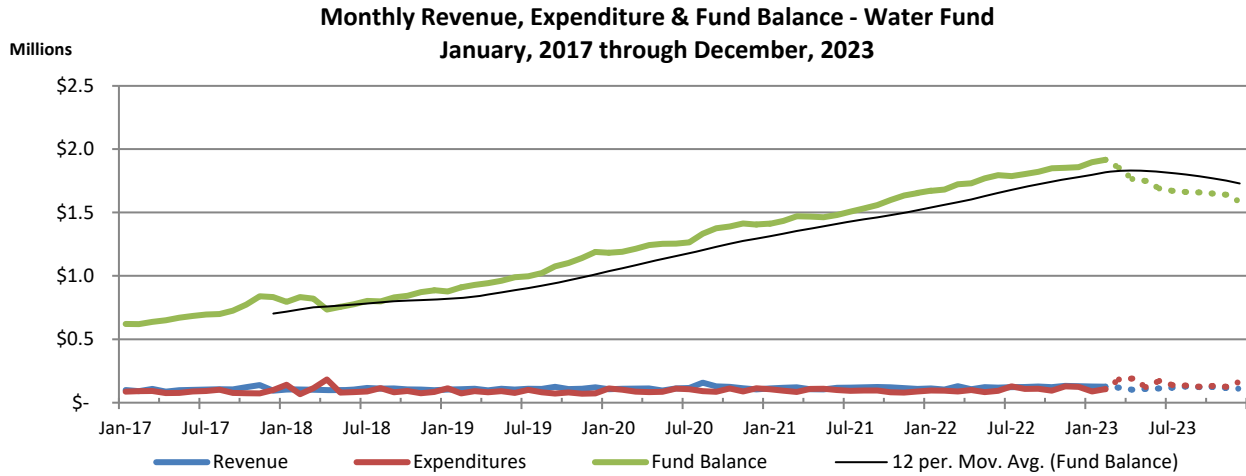
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2023 budget of \$527.9 thousand, or 31.27% of the fund budget. Spending through February 28 was \$61.1 thousand, or 11.58% of budget. Including encumbrances of \$355.0 thousand in the calculation results in a total spending commitment of \$416.2 thousand, or 78.83% of budget. Many of these 2023 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Spending in this category is up by \$1.7 thousand (2.93%) when compared to the same two-month period in 2022 and is due to increased spending on supplies/materials (up \$6.1 thousand); partially offset by reduced spending on equipment and maintenance (down \$2.9 thousand), reduced utility usage (down \$0.3 thousand) and reduced miscellaneous expenses (down \$1.1 thousand).

The approved 2023 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

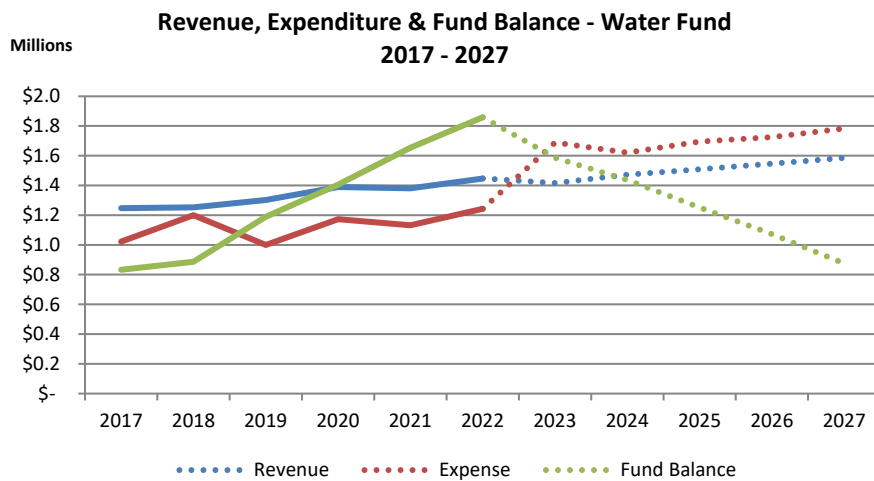
spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

The chart below plots revenue, expenditures and fund balance since January 2017. 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 2022 with an unencumbered fund balance of \$1.73 million, which was \$184.8 thousand (11.99%) higher than year-end 2021 and was equal to 125.4% of FY 2022 spending. In contrast, the FY 2023 budget projects a year-end fund balance of \$1.59 million, which would equate to a reserve ratio equal to 93.91% of expenditures. 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.

As you can see from the chart below, the balance in the Water Utility fund has been fluctuating between \$886 thousand and \$1.86 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 2021, the year-end balance in the fund increased to approximately \$1.65 million, and it increased to \$1.86 million at year-end 2022. From 2023 through 2027, however, the fund balance is expected to decline to \$874.5 thousand at the end of FY 2027 (see chart above). This chart has been updated with the approved 2023 budget data through 2027.

CITY OF PATASKALA, OHIO
FEBRUARY 2023 YTD ANALYSIS - Water Fund (601)

		YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2023 H/(L) YTD 2022	% H/(L)
Beginning Fund Balance		\$ 1,858,286	\$ 1,858,286			\$ 1,654,280	\$ 1,654,280				
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	245,330	1,402,821	1,157,491	17.49%	214,051	1,368,850	1,154,799	15.64%	31,279	14.61%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 245,330	\$ 1,402,821	\$ 1,157,491	17.49%	\$ 214,051	\$ 1,368,850	\$ 1,154,799	15.64%	\$ 31,279	14.61%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 7,487	\$ 7,660	\$ 173	97.74%	\$ 1,297	\$ 7,580	\$ 6,283	17.12%	\$ 6,189	477.05%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	200	5,000	4,800	4.01%	81	10,000	9,919	0.81%	119	147.74%
	Total Other Sources	\$ 7,687	\$ 12,660	\$ 4,973	60.72%	\$ 1,378	\$ 17,580	\$ 16,202	7.84%	\$ 6,309	457.73%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 253,018	\$ 1,415,481	\$ 1,162,463	17.88%	\$ 215,430	\$ 1,386,430	\$ 1,171,000	15.54%	\$ 37,588	17.45%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 253,018	\$ 1,415,481	\$ 1,162,463	17.88%	\$ 215,430	\$ 1,386,430	\$ 1,171,000	15.54%	\$ 37,588	17.45%

		YTD 2023	2023 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2022	YTD 2023 H/(L) YTD 2022	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 84,707	\$ 754,920	\$ 670,213	88.78%	\$ 138,304	\$ 531,909	70.46%	\$ 78,056	\$ 6,651	8.52%
	Contractual Services	48,995	396,656	347,661	87.65%	221,907	125,755	31.70%	51,160	(2,165)	-4.23%
	General Operating	61,127	527,910	466,783	88.42%	355,023	111,760	21.17%	59,389	1,739	2.93%
	Capital Outlay	-	8,800	8,800	-100.00%	3,800	5,000	56.82%	-	-	0.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 194,829	\$ 1,688,286	\$ 1,493,457	88.46%	\$ 719,034	\$ 774,424	45.87%	\$ 188,604	\$ 6,224	3.30%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 194,829	\$ 1,688,286	\$ 1,493,457	88.46%	\$ 719,034	\$ 774,424	45.87%	\$ 188,604	\$ 6,224	3.30%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,916,475	\$ 1,585,482			\$ 1,197,442			\$ 1,681,106	\$ 235,370	14.00%
			93.91%								

CITY OF PATASKALA, OHIO
 2023 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
 THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Budget	Unencumbered Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 253,017.75	\$ 1,415,481.00	\$ 1,162,463.25	\$ 1,415,481.00	\$ -
Charges for Service	\$ 245,330.49	\$ 1,402,821.00	\$ 1,157,490.51	\$ 1,402,821.00	\$ -
Utility	\$ 245,330.49	\$ 1,402,821.00	\$ 1,157,490.51	\$ 1,402,821.00	\$ -
Miscellaneous Revenue	\$ 7,687.26	\$ 12,660.00	\$ 4,972.74	\$ 12,660.00	\$ -
Investment Income	\$ 7,486.91	\$ 7,660.00	\$ 173.09	\$ 7,660.00	\$ -
Other Miscellaneous Revenue	\$ 200.35	\$ 5,000.00	\$ 4,799.65	\$ 5,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 253,017.75	\$ 1,415,481.00	\$ 1,162,463.25	\$ 1,415,481.00	\$ -

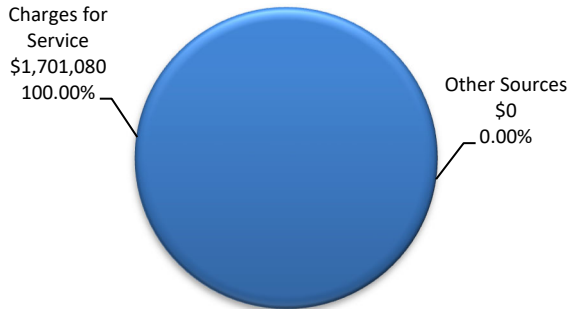
CITY OF PATASKALA, OHIO
 2023 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 194,828.59	\$ 719,033.59	\$ 1,688,285.79	\$ 774,423.61	\$ 1,555,274.00	\$ 133,011.79	\$ -
General Government	\$ 39,521.28	\$ 61,344.66	\$ 273,163.23	\$ 172,297.29	\$ 261,277.00	\$ 11,886.23	\$ -
Salary & Related	\$ 12,567.24	\$ 20,476.22	\$ 130,680.45	\$ 97,636.99	\$ 128,347.00	\$ 2,333.45	\$ -
Contractual Services	\$ 26,954.04	\$ 40,548.44	\$ 116,982.78	\$ 49,480.30	\$ 107,750.00	\$ 9,232.78	\$ -
General Operating	\$ -	\$ 320.00	\$ 25,500.00	\$ 25,180.00	\$ 25,180.00	\$ 320.00	\$ -
Court & Legal	\$ 5,677.36	\$ 36,333.54	\$ 57,010.90	\$ 15,000.00	\$ 50,000.00	\$ 7,010.90	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 5,677.36	\$ 36,333.54	\$ 57,010.90	\$ 15,000.00	\$ 50,000.00	\$ 7,010.90	\$ -
Finance	\$ 4,408.29	\$ 28,491.85	\$ 104,414.90	\$ 71,514.76	\$ 94,939.00	\$ 9,475.90	\$ -
Salary & Related	\$ 2,845.84	\$ 19,936.04	\$ 79,750.97	\$ 56,969.09	\$ 72,623.00	\$ 7,127.97	\$ -
Contractual Services	\$ 1,286.01	\$ 8,002.11	\$ 21,363.83	\$ 12,075.71	\$ 19,228.00	\$ 2,135.83	\$ -
General Operating	\$ 276.44	\$ 553.70	\$ 3,300.10	\$ 2,469.96	\$ 3,088.00	\$ 212.10	\$ -
Water Utility	\$ 145,221.66	\$ 592,863.54	\$ 1,253,696.76	\$ 515,611.56	\$ 1,149,058.00	\$ 104,638.76	\$ -
Salary & Related	\$ 69,293.64	\$ 97,892.07	\$ 544,488.34	\$ 377,302.63	\$ 528,028.00	\$ 16,460.34	\$ -
Contractual Services	\$ 15,077.36	\$ 137,022.55	\$ 201,298.43	\$ 49,198.52	\$ 170,650.00	\$ 30,648.43	\$ -
General Operating	\$ 60,850.66	\$ 354,148.92	\$ 499,109.99	\$ 84,110.41	\$ 445,380.00	\$ 53,729.99	\$ -
Capital Outlay	\$ -	\$ 3,800.00	\$ 8,800.00	\$ 5,000.00	\$ 5,000.00	\$ 3,800.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 194,828.59	\$ 719,033.59	\$ 1,688,285.79	\$ 774,423.61	\$ 1,555,274.00	\$ 133,011.79	\$ -

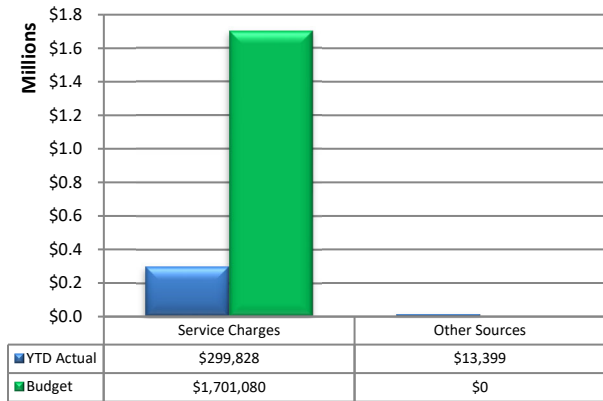
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund has a 2023 revenue budget of approximately \$1.70 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$313.2 thousand, which represents 18.41% of budget. The total is up by \$58.3 thousand (22.87%) from the same two-month period in 2022.

Sewer Fund Revenue Budget by Source



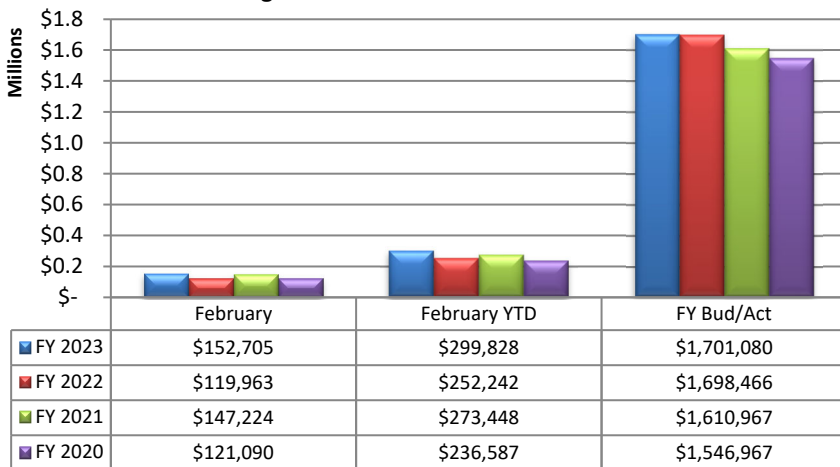
Sewer Fund Revenue Budget vs YTD Actual



Charges for service represent the primary revenue category in this fund and have a 2023 budget of approximately \$1.70 million (100% of budget). Year to-date revenues credited to the fund are

approximately \$299.8 thousand, or 17.63% of budget. In comparison, collections for the same two-month period in 2022 were \$252.2 thousand, an increase of \$47.6 thousand (18.86%) in 2023 over 2022 collections.

Usage Fee Collections - Sewer Fund

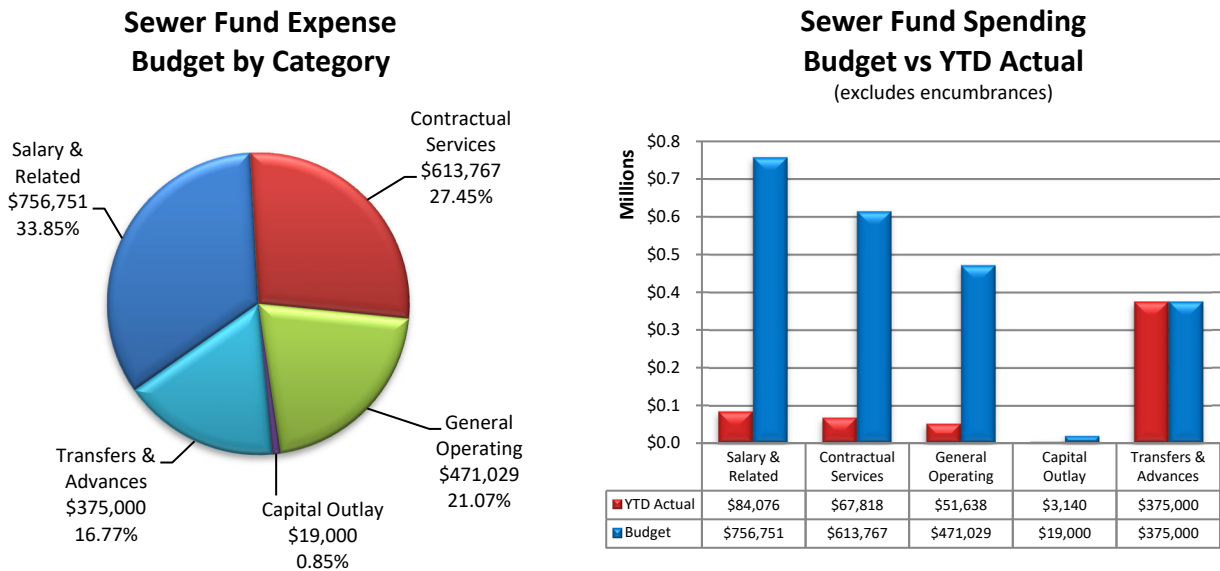


The other revenue category, Other Sources, has a 2023 budget of \$0 thousand. These revenues can vary widely and are not material to the total. To date, the city has received

\$13.4 thousand, which is \$10.7 thousand (399.5%) higher than FY 2022. The revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges. The forecast will be amended in March to reflect the estimate of miscellaneous receipts in 2023.

Expenditures – The Sewer Operations fund has a total appropriated expenditure budget for 2023 of approximately \$2.24 million. Total spending through February 28 was approximately \$581.7 thousand, or 26.02% of budget. Excluding interfund transfers from the calculation results in spending equal to 11.11% of budget. Including encumbrances (e.g., purchase orders) of \$663.4 thousand in the total results in total

committed spending equal to 46.76% of budget. Compared to the same two-month period in 2022 (and excluding transfers), the total is up by \$20.4 thousand (10.98%) and is due primarily to increased spending in all of the major budget categories.



For 2023, 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 \$756.8 thousand, or 33.85% of the total fund budget. Spending through February 28 was \$84.1 thousand, or 11.11% of the budget. The positive budget variance (\$42.1 thousand below budget) is primarily the result of there being no pay scale increase or wage scale steps yet in 2023 due to ongoing negotiations with the USW, and reduced funding of employee HRA accounts in 2023. Spending in this category is up by \$6.3 thousand (8.08%) from the level in 2022 and is the result of the 2022 open position and HRA funding in 2023.

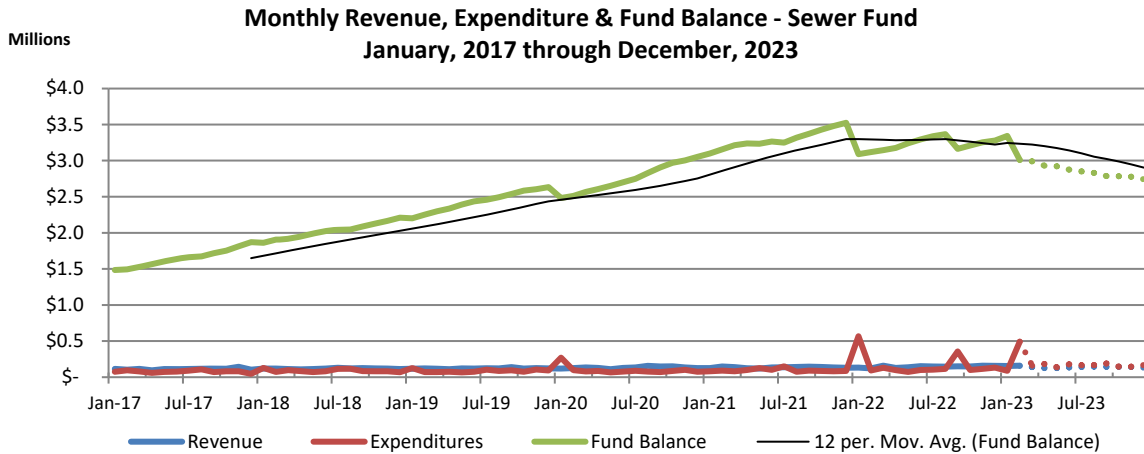
Contractual services is the next major expense category in the Sewer fund. The 2023 budget in this category is \$613.8 thousand (27.45% of budget) and provides for non-employee personal services. Spending through February 28 is \$67.8 thousand (11.05% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 63.07% 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 2022 to ensure that spending remained within the approved budget and will continue to do so in 2023.

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 2023 budget of \$471.0 thousand, or 21.07% of the fund budget. Spending through February 28 was \$51.6 thousand, or 10.96% of budget. Including encumbrances (e.g., purchase orders) of \$186.7 thousand in the total results in a spending ratio of 50.60% of budget. Many of these 2023 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Compared to the same two-month period in 2022, spending in this category is up by \$6.0 thousand, or 13.26%.

The approved 2023 budget included total interfund transfers of \$375.0 thousand which is being transferred to the Sewer Debt Service (654) fund to meet the department’s obligations on the system’s portion of the outstanding utility-related debt. This was a significant change as there weren’t any authorized interfund

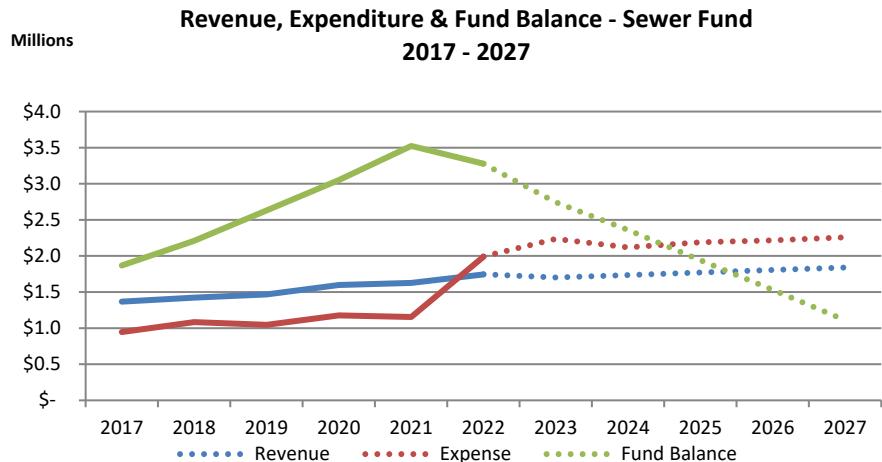
transfers in 2016 through 2019 for debt service funding support. This transfer was made during the month of February.

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 2017. 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 2022 with an unencumbered fund balance of \$3.10 million, which was \$1.59 million (105.22%) higher than year-end 2021 and was equal to 142.7% of FY 2022 spending (including carry over encumbrances). The fund ended 2021 with an unencumbered fund balance of \$3.38 million, an increase of \$653.2 thousand (23.96%) from 2020. In contrast, the FY 2023 budget projects a year-end fund balance of \$2.74 million, which equates to a reserve ratio equal to 122.72% of expenditures.



As you can see from the chart above, the balance in the Sewer Operations fund has been increasing consistently from 2017 through 2021. Revenues have tracked fairly closely to, or exceeded, revenues over the years covered by the graph, resulting in an upward sloping fund balance.

Based upon current estimates of revenues and expenditures, the current projections call for the fund balance to decline gradually every year after over the next five years (see chart at the bottom of the previous page), with expenditures generally exceeding revenues. The fund is projected to end 2027 with a fund balance of \$1.11 million, or a ratio of 49.21%. This chart has been updated with the approved 2023 budget data through 2027.

CITY OF PATASKALA, OHIO
FEBRUARY 2023 YTD ANALYSIS - Sewer Fund (651)

		YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2023 H/(L) YTD 2022	% H/(L)
Beginning Fund Balance		\$ 3,277,915	\$ 3,277,915			\$ 3,524,165	\$ 3,524,165				
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	299,828	1,701,080	1,401,252	17.63%	252,242	1,681,000	1,428,758	15.01%	47,585	18.86%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 299,828	\$ 1,701,080	\$ 1,401,252	17.63%	\$ 252,242	\$ 1,681,000	\$ 1,428,758	15.01%	\$ 47,585	18.86%
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	\$ 13,199	\$ -	\$ (13,199)	100.00%	\$ 2,602	\$ 15,750	\$ 13,148	16.52%	\$ 10,597	407.35%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	200	-	(200)	100.00%	81	12,500	12,419	0.65%	119	147.73%
	Total Other Sources	\$ 13,399	\$ -	\$ (13,399)	100.00%	\$ 2,682	\$ 28,250	\$ 25,568	9.50%	\$ 10,717	399.53%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 313,227	\$ 1,701,080	\$ 1,387,853	18.41%	\$ 254,925	\$ 1,709,250	\$ 1,454,325	14.91%	\$ 58,302	22.87%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 313,227	\$ 1,701,080	\$ 1,387,853	18.41%	\$ 254,925	\$ 1,709,250	\$ 1,454,325	14.91%	\$ 58,302	22.87%

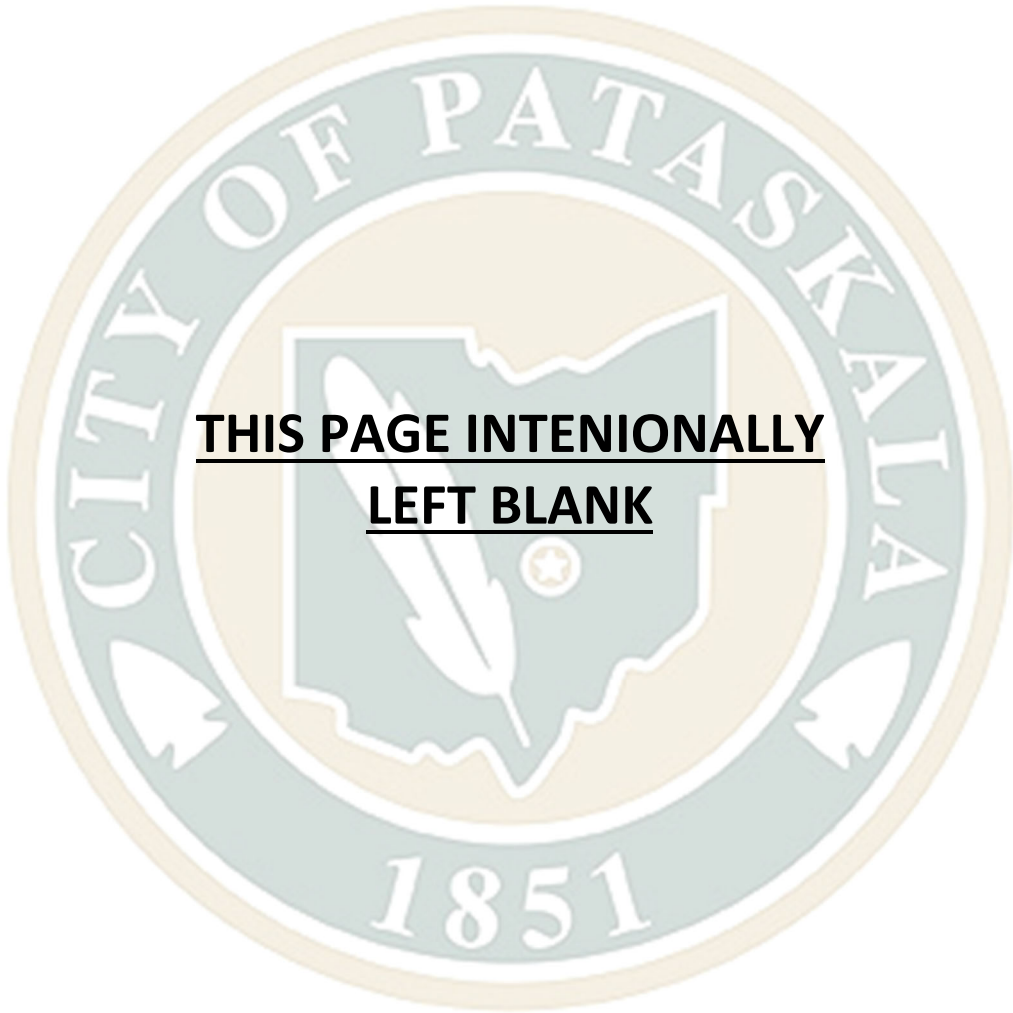
		YTD 2023	2023 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2022	YTD 2023 H/(L) YTD 2022	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 84,076	\$ 756,751	\$ 672,675	88.89%	\$ 141,528	\$ 531,147	70.19%	\$ 77,791	\$ 6,286	8.08%
	Contractual Services	67,818	613,767	545,949	88.95%	319,314	226,635	36.93%	62,843	4,976	7.92%
	General Operating	51,638	471,029	419,391	89.04%	186,707	232,684	49.40%	45,594	6,044	13.26%
	Capital Outlay	3,140	19,000	15,860	83.47%	15,860	-	0.00%	-	3,140	100.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	375,000	375,000	-	0.00%	-	-	0.00%	475,000	(100,000)	-21.05%
	Grand Total Expenditures	\$ 581,672	\$ 2,235,547	\$ 1,653,874	73.98%	\$ 663,409	\$ 990,466	44.31%	\$ 661,227	\$ (79,555)	-12.03%
Adjustments:											
	- Interfund transfers & advances	\$ (375,000)	\$ (375,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (475,000)	\$ 100,000	-21.05%
	Total Adjustments	\$ (375,000)	\$ (375,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (475,000)	\$ 100,000	-21.05%
	Adjusted Grand Total Expenditures	\$ 206,672	\$ 1,860,547	\$ 1,653,874	88.89%	\$ 663,409	\$ 990,466	53.24%	\$ 186,227	\$ 20,445	10.98%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,009,469	\$ 2,743,448			\$ 2,346,061			\$ 3,117,863	\$ (108,394)	-3.48%
			122.72%								

CITY OF PATASKALA, OHIO
 2023 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
 THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Budget	Unencumbered Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 313,226.90	\$ 1,701,080.00	\$ 1,387,853.10	\$ 1,701,080.00	\$ -
Charges for Service	\$ 299,827.64	\$ 1,701,080.00	\$ 1,401,252.36	\$ 1,701,080.00	\$ -
Utility	\$ 299,827.64	\$ 1,701,080.00	\$ 1,401,252.36	\$ 1,701,080.00	\$ -
Miscellaneous Revenue	\$ 13,399.26	\$ -	\$ (13,399.26)	\$ -	\$ -
Investment Income	\$ 13,198.92	\$ -	\$ (13,198.92)	\$ -	\$ -
Other Miscellaneous Revenue	\$ 200.34	\$ -	\$ (200.34)	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 313,226.90	\$ 1,701,080.00	\$ 1,387,853.10	\$ 1,701,080.00	\$ -

CITY OF PATASKALA, OHIO
 2023 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH FEBRUARY 28, 2023

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 581,672.30	\$ 663,408.69	\$ 2,235,546.69	\$ 990,465.70	\$ 2,055,569.00	\$ 179,977.69	\$ -
General Government	\$ 35,526.57	\$ 59,139.77	\$ 288,113.23	\$ 193,446.89	\$ 276,427.00	\$ 11,686.23	\$ -
Salary & Related	\$ 12,567.64	\$ 20,476.22	\$ 130,680.45	\$ 97,636.59	\$ 128,347.00	\$ 2,333.45	\$ -
Contractual Services	\$ 22,958.93	\$ 38,343.55	\$ 129,432.78	\$ 68,130.30	\$ 120,400.00	\$ 9,032.78	\$ -
General Operating	\$ -	\$ 320.00	\$ 28,000.00	\$ 27,680.00	\$ 27,680.00	\$ 320.00	\$ -
Court & Legal	\$ 5,677.36	\$ 36,333.54	\$ 57,010.90	\$ 15,000.00	\$ 50,000.00	\$ 7,010.90	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 5,677.36	\$ 36,333.54	\$ 57,010.90	\$ 15,000.00	\$ 50,000.00	\$ 7,010.90	\$ -
Finance	\$ 4,835.97	\$ 29,891.56	\$ 105,939.96	\$ 71,212.43	\$ 96,464.00	\$ 9,475.96	\$ -
Salary & Related	\$ 2,845.85	\$ 19,936.04	\$ 79,750.97	\$ 56,969.08	\$ 72,623.00	\$ 7,127.97	\$ -
Contractual Services	\$ 1,477.60	\$ 9,401.82	\$ 23,288.88	\$ 12,409.46	\$ 21,153.00	\$ 2,135.88	\$ -
General Operating	\$ 512.52	\$ 553.70	\$ 2,900.11	\$ 1,833.89	\$ 2,688.00	\$ 212.11	\$ -
Sewer Utility	\$ 160,632.40	\$ 538,043.82	\$ 1,409,482.60	\$ 710,806.38	\$ 1,257,678.00	\$ 151,804.60	\$ -
Salary & Related	\$ 68,662.66	\$ 101,115.75	\$ 546,319.38	\$ 376,540.97	\$ 528,028.00	\$ 18,291.38	\$ -
Contractual Services	\$ 37,704.41	\$ 235,235.20	\$ 404,034.61	\$ 131,095.00	\$ 328,150.00	\$ 75,884.61	\$ -
General Operating	\$ 51,125.33	\$ 185,832.87	\$ 440,128.61	\$ 203,170.41	\$ 401,500.00	\$ 38,628.61	\$ -
Capital Outlay	\$ 3,140.00	\$ 15,860.00	\$ 19,000.00	\$ -	\$ -	\$ 19,000.00	\$ -
Transfers & Advances	\$ 375,000.00	\$ -	\$ 375,000.00	\$ -	\$ 375,000.00	\$ -	\$ -
Transfers & Advances	\$ 375,000.00	\$ -	\$ 375,000.00	\$ -	\$ 375,000.00	\$ -	\$ -
Grand Total	\$ 581,672.30	\$ 663,408.69	\$ 2,235,546.69	\$ 990,465.70	\$ 2,055,569.00	\$ 179,977.69	\$ -



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

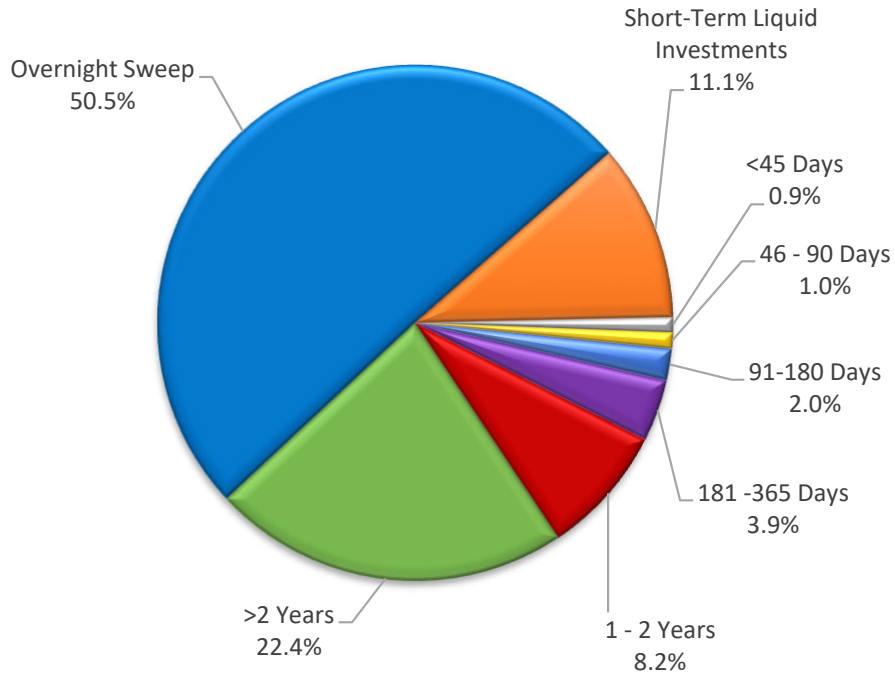
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
Certificates of Deposit				
Bank CD	\$ 9,647,059.37	\$ 10,235,695.96	\$ (588,636.59)	1.126%
Non-Bank CD	1,201,076.83	1,226,848.19	(25,771.36)	2.042%
Total Certificates of Deposit	\$ 10,848,136.20	\$ 11,462,544.15	\$ (614,407.95)	1.224%
U.S. Government				
Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
Total US Government	\$ -	\$ -	\$ -	0.000%
Government Sponsored Enterprise (GSE) Securities				
FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	-	-	-	0.000%
FHLB	465,529.50	494,044.50	(28,515.00)	0.000%
FFCB	-	-	-	0.000%
Total GSE	\$ 465,529.50	\$ 494,044.50	\$ (28,515.00)	0.000%
Other Investments:				
Park National Bank Sweep	\$ 15,005,057.58	\$ 15,005,057.58	\$ -	0.051%
STAR Ohio	3,283,272.46	3,283,272.46	-	1.630%
Raymond James Money Market	14,158.53	14,158.53	-	0.010%
Total Other	\$ 18,302,488.57	\$ 18,302,488.57	\$ -	0.335%
Total Investment Portfolio	\$ 29,616,154.27	\$ 30,259,077.22	\$ (642,922.95)	0.666%

Investments by Institution:

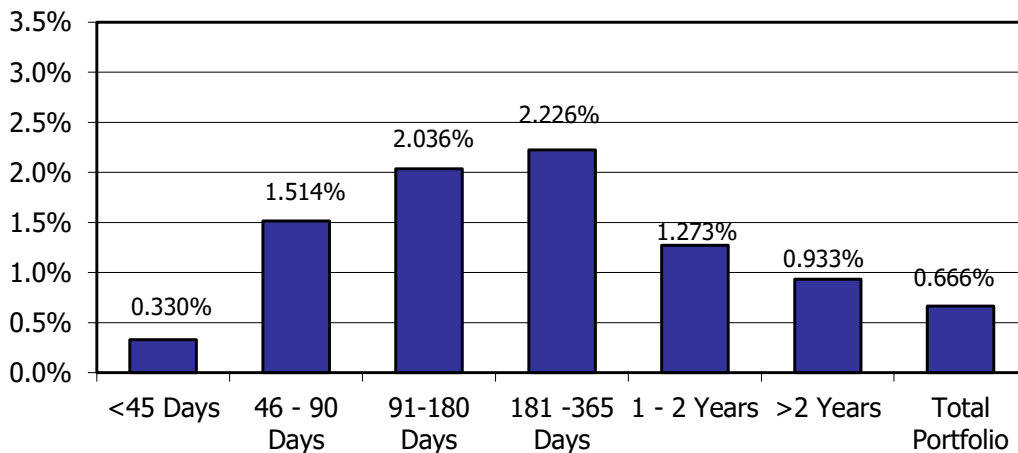
STAR Ohio	\$ 3,283,272.46	\$ 3,283,272.46	\$ -
Park National Bank	15,005,057.58	15,005,057.58	-
Raymond James	11,327,824.23	11,970,747.18	(642,922.95)
Total Investment Portfolio	\$ 29,616,154.27	\$ 30,259,077.22	\$ (642,922.95)

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

Investment Maturity Composition



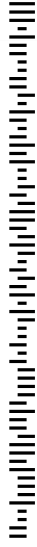
Weighted Avg Yield by Maturity
(includes cash & STAR Ohio)



City of Pataskala Account Summary

Brokerage

Account No. [REDACTED] Closing Value \$11,211,141.45



CITY OF PATASKALA
ATTN: JAMES NICHOLSON
6211 W BROAD ST STE 2B
PATASKALA OH 43062



MIKE FINK, THE CARILLON GROUP
Raymond James & Associates
7887 WASHINGTON VILLAGE DR | STE 100 | CENTERVILLE, OH 45459 | (866) 754-3659 |
(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

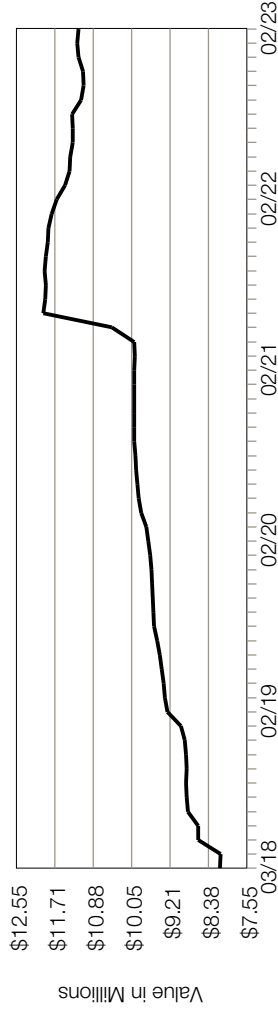
	This Statement	Year to Date
Beginning Balance	\$ 11,233,903.64	\$ 11,209,373.68
Deposits	\$ 0.00	\$ 0.00
Income	\$ 11,190.83	\$ 26,106.86
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ (33,953.02)	\$ (24,339.09)
Ending Balance	\$ 11,211,141.45	\$ 11,211,141.45

Dollar-Weighted Performance

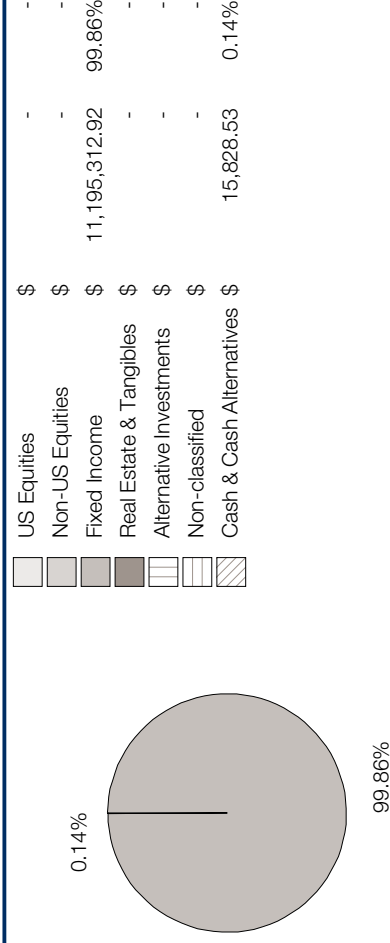
See Understanding Your Statement for important information about these calculations.

	YTD	2022	2021
Performance Inception 08/23/13	0.03%	(5.44)%	(1.16)%

Value Over Time



Asset Allocation Analysis



Cash & Cash Alternatives

Raymond James Bank Deposit Program

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program # - Selected Sweep Option				
Webster Bank NA (SNB)		\$15,822.99	0.25%	\$39.57
JPMorgan Chase Bank NA		\$5.54		
Raymond James Bank Deposit Program Total		\$15,828.53		\$39.57

Your bank priority state: OH

Participating banks you declined: West Bank, Truist Bank, Raymond James Bank, First Mid Bank and Trust NA, Citibank NA, Tristate Capital Bank, The Bank of East Asia Ltd, Extraco Banks NA, Amarillo National Bank, Cadence Bank NA, CIBC Bank USA, Bank of Baroda, Bank of India, Umpqua Bank, BankUnited, NexBank, HSBC Bank USA NA, INTRUST Bank NA, Metro City Bank and Forbriht Bank

Participating banks recently added: Customers Bank 11/30/2022; KeyBank National Association 11/30/2022

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

! Estimated Income Yield for RuBDP was calculated as of 02/27/2023.

Cash & Cash Alternatives Total

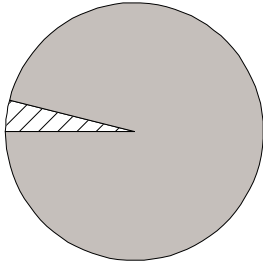
\$15,828.53 **\$39.57**



Fixed Income ❖

Credit Quality Analysis

Lowest Available *	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 439,410.85	3.92%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 10,755,902.07	96.08%
AAA	\$ 0.00	0.00%
AA	\$ 0.00	0.00%
A	\$ 0.00	0.00%
BAA	\$ 0.00	0.00%
Below Investment Grade	\$ 0.00	0.00%
Not Rated	\$ 0.00	0.00%



Maturity Analysis

Maturity	Current Period Value	Percentage Allocation
0 to < 1 yr	\$ 1,800,041.31	16.08%
1 to < 3 yrs	\$ 5,295,011.36	47.30%
3 to < 7 yrs	\$ 4,100,260.25	36.62%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



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

Government Sponsored Enterprise Securities (GSE)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE .6500% DUE 01/28/2026 Callable 04/28/2023 @ 100.000 (3130AKRN8)	\$245,000.00	\$1,592.50	05/26/2021	\$88.583	\$217,028.35	\$141.55	\$244,044.50 \$(27,016.15)	\$244,044.50 \$(27,016.15)

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



Fixed Income (continued) *

Government Sponsored Enterprise Securities (GSE) (continued)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN .6000% DUE 05/27/2026 Callable 05/27/2023 @ 100.000 (3130AML42)	\$250,000.00	\$1,500.00	05/26/2021	\$88.953	\$222,382.50	\$387.50	\$250,000.00 \$(27,617.50)	\$250,000.00 \$(27,617.50)
Step Schedule: 1.200% on May 27, 2023 Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
Government Sponsored Enterprise Securities (GSE) Total	\$495,000.00	\$3,092.50			\$439,410.85	\$529.05	\$494,044.50 \$(54,633.65)	\$494,044.50 \$(54,633.65)

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

Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
AMERICAN EXPRESS NATIONAL BANK SALT LAKE CITY, UT FDIC # 27471 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/07/2025 (02589ABA9) Ratings Information: Not Rated	\$245,000.00	\$3,797.50	04/01/2020	\$93.146	\$228,207.70	\$1,498.19	\$245,000.00 \$(16,792.30)	\$245,000.00 \$(16,792.30)
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 04/29/23 .5500% DUE 07/29/2024 Callable 04/29/2023 @ 100.000 (05600XAN0) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	08/03/2020	\$93.723	\$229,621.35	\$110.75	\$244,999.76 \$(15,378.41)	\$244,999.76 \$(15,378.41)



Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
BANK HAPOALIM BM NEW YORK, NY FDIC # 33686 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 08/21/2023 (06251A2C3) Ratings Information: Not Rated	\$50,000.00	\$150.00	08/19/2020	\$97.836	\$48,918.00	\$2.88	\$50,000.00 \$(1,082.00)	\$50,000.00 \$(1,082.00)
BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5) Ratings Information: Not Rated	\$245,000.00	\$3,185.00	04/09/2020	\$92.524	\$226,683.80	\$113.44	\$245,000.00 \$(18,316.20)	\$245,000.00 \$(18,316.20)
BANK OZK FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	09/28/2021	\$87.761	\$215,014.45		\$245,000.00 \$(29,985.55)	\$245,000.00 \$(29,985.55)
THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/26/2020	\$92.071	\$225,573.95		\$245,000.00 \$(19,426.05)	\$245,000.00 \$(19,426.05)
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/14/23 .9500% DUE 04/14/2026 Callable 03/14/2023 @ 100.000 (066519QV4) Ratings Information: Not Rated	\$245,000.00	\$2,327.50	04/12/2021	\$88.774	\$217,496.30	\$89.27	\$245,000.00 \$(27,503.70)	\$245,000.00 \$(27,503.70)
BEAL BANK SSB PLANO, TX FDIC # 32574 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2500% DUE 03/24/2027 (07371AH22) Ratings Information: Not Rated	\$245,000.00	\$5,512.50	03/23/2022	\$91.014	\$222,984.30	\$2,280.51	\$245,000.00 \$(22,015.70)	\$245,000.00 \$(22,015.70)



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
BELMONT SVG BK FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM9) Ratings Information: Not Rated	\$245,000.00	\$6,860.00	03/07/2018	\$99.940	\$244,853.00	\$3,138.68	\$245,000.00 \$(147.00)	\$245,000.00 \$(147.00)
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	05/26/2021	\$88.763	\$217,469.35	\$73.84	\$245,000.00 \$(27,530.65)	\$245,000.00 \$(27,530.65)
CAPITAL ONE BANK, NA 66 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	\$94.052	\$42,323.40	\$318.45	\$45,000.00 \$(2,676.60)	\$45,000.00 \$(2,676.60)
CAPITAL ONE BANK, NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 4.3000% DUE 09/30/2027 (14042RUR0) Ratings Information: Not Rated	\$160,000.00	\$6,880.00	09/25/2022	\$98.364	\$157,382.40	\$2,846.25	\$160,000.00 \$(2,617.60)	\$160,000.00 \$(2,617.60)
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	\$90.159	\$94,666.95	\$949.31	\$105,000.00 \$(10,333.05)	\$105,000.00 \$(10,333.05)
CAPITAL ONE BANK (USA) NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1500% DUE 06/08/2027 (14042TQQ4) Ratings Information: Not Rated	\$140,000.00	\$4,410.00	06/06/2022	\$94.052	\$131,672.80	\$990.74	\$140,000.00 \$(8,327.20)	\$140,000.00 \$(8,327.20)



Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$97.674	\$48,837.00	\$49.86	\$50,000.00 \$(1,163.00)	\$50,000.00 \$(1,163.00)
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26) Ratings Information: Not Rated	\$38,000.00	\$1,235.00	03/20/2020	\$97.647	\$37,105.86	\$192.86	\$40,905.57 \$(3,799.71)	\$38,892.97 \$(1,787.11)
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	\$98.620	\$98,620.00	\$465.75	\$106,082.70 \$(7,462.70)	\$101,325.83 \$(2,705.83)
CITY NATIONAL BANK OF METROPOLIS METROPOLIS, IL FDIC # 3814 CERTIFICATE OF DEPOSIT MONTHLY 4.4000% DUE 11/28/2025 (17801GBZ1) Ratings Information: Not Rated	\$50,000.00	\$2,200.00	11/21/2022	\$98.724	\$49,362.00		\$50,000.00 \$(638.00)	\$50,000.00 \$(638.00)
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/04/23 3500% DUE 09/04/2024 Callable 03/04/2023 @ 100.000 (20056QTY9) Ratings Information: Not Rated	\$100,000.00	\$350.00	08/25/2020	\$93.149	\$93,149.00	\$23.01	\$100,000.00 \$(6,851.00)	\$100,000.00 \$(6,851.00)
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	\$99.114	\$58,477.26		\$62,415.11 \$(3,937.85)	\$59,444.25 \$(966.99)



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CONTINENTAL BK 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	\$88.036	\$176,072.00		\$200,000.00 \$(23,928.00)	\$200,000.00 \$(23,928.00)
EAGLEBANK BETHESDA, MD FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4) Ratings Information: Not Rated	\$245,000.00	\$4,042.50	03/19/2020	\$99.956	\$244,892.20	\$243.66	\$247,048.10 \$(2,155.90)	\$244,974.67 \$(82.47)
EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	05/26/2021	\$87.049	\$213,270.05	\$40.61	\$245,000.00 \$(31,729.95)	\$245,000.00 \$(31,729.95)
FARMERS & MRRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0) Ratings Information: Not Rated	\$100,000.00	\$500.00	05/18/2021	\$87.131	\$87,131.00	\$9.59	\$100,000.00 \$(12,869.00)	\$100,000.00 \$(12,869.00)
FARMERS & MRRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/09/23 3.4500% DUE 03/09/2027 Callable 09/09/2023 @ 100.000 (307811EV7) Ratings Information: Not Rated	\$130,000.00	\$4,485.00	09/07/2022	\$95.439	\$124,070.70	\$233.47	\$130,000.00 \$(5,929.30)	\$130,000.00 \$(5,929.30)
FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/07/2021	\$86.951	\$213,029.95	\$57.05	\$245,000.00 \$(31,970.05)	\$245,000.00 \$(31,970.05)



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/23 .4000% DUE 09/30/2025 Callable 02/28/2023 @ 100.000 (319461DB2) Ratings Information: Not Rated	\$245,000.00	\$980.00	09/23/2020	\$99.061	\$218,199.45		\$245,000.00 \$(26,800.55)	\$245,000.00 \$(26,800.55)
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7) Ratings Information: Not Rated	\$100,000.00	\$600.00	05/11/2020	\$94.545	\$94,545.00	\$44.38	\$100,000.00 \$(5,455.00)	\$100,000.00 \$(5,455.00)
1ST FNCL BANK USA FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/12/23 3.4000% DUE 08/12/2027 Callable 03/12/2023 @ 100.000 (32022RSP3) Ratings Information: Not Rated	\$50,000.00	\$1,700.00	08/10/2022	\$94.806	\$47,403.00	\$74.52	\$50,000.00 \$(2,597.00)	\$50,000.00 \$(2,597.00)
FIRST JACKSON BANK STEVENSON, AL FDIC # 23376 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.9000% DUE 01/18/2028 (32063KAX0) Ratings Information: Not Rated	\$245,000.00	\$9,555.00	01/09/2023	\$96.538	\$236,518.10	\$1,073.30	\$245,000.00 \$(8,481.90)	\$245,000.00 \$(8,481.90)
FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/25/23 .3500% DUE 09/25/2024 Callable 03/25/2023 @ 100.000 (32110YQR9) Ratings Information: Not Rated	\$245,000.00	\$857.50	09/23/2020	\$92.900	\$227,605.00	\$7.05	\$245,000.00 \$(17,395.00)	\$245,000.00 \$(17,395.00)



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/15/23 .6500% DUE 07/15/2025 Callable 03/15/2023 @ 100.000 (335857CB2) Ratings Information: Not Rated	\$100,000.00	\$650.00	06/29/2020	\$90.345	\$90,345.00	\$23.15	\$100,000.00 \$(9,655.00)	\$100,000.00 \$(9,655.00)
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	\$95.485	\$233,938.25	\$1,341.12	\$245,000.00 \$(11,061.75)	\$245,000.00 \$(11,061.75)
FLAGSTAR BANK, FSB FDIC # 32541 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .8000% DUE 05/29/2025 (33847E3L9) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/26/2020	\$91.178	\$223,386.10	\$488.66	\$245,000.00 \$(21,613.90)	\$245,000.00 \$(21,613.90)
FORBRIGHT BANK POTOMAC, MARYLAND FDIC # 57614 CERTIFICATE OF DEPOSIT MONTHLY 4.0000% DUE 12/15/2027 (34520LAY9) Ratings Information: Not Rated	\$110,000.00	\$4,400.00	12/07/2022	\$97.002	\$106,702.20	\$156.71	\$110,000.00 \$(3,297.80)	\$110,000.00 \$(3,297.80)
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	\$86.544	\$212,032.80	\$57.39	\$245,000.00 \$(32,967.20)	\$245,000.00 \$(32,967.20)



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
INTERNATIONAL BANK CHICAGO CHICAGO, IL 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	\$97.528	\$121,910.00	\$139.73	\$125,000.00 \$(3,090.00)	\$125,000.00 \$(3,090.00)
JEFFERSON BK FDIC # 16470 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/22/23 4.7000% DUE 02/22/2027 Callable 08/22/2023 @ 100.000 (472384BB1) Ratings Information: Not Rated	\$225,000.00	\$10,575.00	02/17/2023	\$99.459	\$223,782.75	\$173.84	\$225,000.00 \$(1,217.25)	\$225,000.00 \$(1,217.25)
JONESBORO ST BANK JONESBORO, LA FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/23 .8000% DUE 05/29/2025 Callable 02/28/2023 @ 100.000 (48040PGX7) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/27/2020	\$91.118	\$223,239.10		\$245,000.00 \$(21,760.90)	\$245,000.00 \$(21,760.90)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 04/30/23 .5500% DUE 10/30/2025 Callable 04/30/2023 @ 100.000 (48128UPT0) Ratings Information: Not Rated	\$155,000.00	\$652.50	10/28/2020	\$89.208	\$138,272.40	\$250.27	\$155,000.00 \$(16,727.60)	\$155,000.00 \$(16,727.60)



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 06/15/23 .4000% DUE 12/15/2025 Callable 06/15/2023 @ 100.000 (48128UTN9) Step Schedule: 0.750% on June 15, 2024, 1.750% on June 15, 2025 Ratings Information: Not Rated	\$95,000.00	\$380.00	12/11/2020	\$99.303	\$84,837.85	\$78.08	\$95,000.00 \$(10,162.15)	\$95,000.00 \$(10,162.15)
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7) Ratings Information: Not Rated	\$130,000.00	\$2,340.00	11/25/2019	\$97.673	\$126,974.90	\$173.10	\$130,000.00 \$(3,025.10)	\$130,000.00 \$(3,025.10)
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7) Ratings Information: Not Rated	\$115,000.00	\$1,897.50	02/27/2020	\$96.590	\$111,078.50	\$140.36	\$115,000.00 \$(3,921.50)	\$115,000.00 \$(3,921.50)
LUANA SAVINGS BANK LUANA, IA FDIC # 253 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 09/18/2023 (549104JP3) Ratings Information: Not Rated	\$245,000.00	\$3,920.00	09/16/2019	\$98.215	\$240,626.75	\$1,750.57	\$245,000.00 \$(4,373.25)	\$245,000.00 \$(4,373.25)
MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9) Ratings Information: Not Rated	\$230,000.00	\$1,495.00	05/26/2020	\$90.796	\$208,830.80		\$230,000.00 \$(21,169.20)	\$230,000.00 \$(21,169.20)



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/21/23 .6500% DUE 05/21/2026 Callable 03/21/2023 @ 100.000 (58958PJA3) Ratings Information: Not Rated	\$200,000.00	\$1,300.00	05/19/2021	\$87.580	\$175,160.00	\$24.93	\$200,000.00 \$(24,840.00)	\$200,000.00 \$(24,840.00)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9) Ratings Information: Not Rated	\$20,000.00	\$610.00	03/20/2020	\$98.107	\$19,621.40	\$23.40	\$21,178.31 \$(1,556.91)	\$20,280.65 \$(659.25)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 10/31/2024 (61690UMT4) Ratings Information: Not Rated	\$25,000.00	\$487.50	03/20/2020	\$95.078	\$23,769.50	\$160.27	\$25,295.00 \$(1,525.50)	\$25,106.00 \$(1,336.50)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/09/2025 (61690UWJ5) Ratings Information: Not Rated	\$120,000.00	\$1,860.00	04/06/2020	\$93.131	\$111,757.20	\$723.62	\$120,000.00 \$(8,242.80)	\$120,000.00 \$(8,242.80)
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.7500% DUE 05/02/2024 (61760AZR3) Ratings Information: Not Rated	\$145,000.00	\$3,987.50	03/24/2020	\$97.360	\$141,172.00	\$1,289.11	\$152,216.69 \$(11,044.69)	\$147,011.62 \$(5,839.62)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
NEW YORK COMMUNITY BANK WESTBURY, NY FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3500% DUE 06/03/2024 (649447UP2) Ratings Information: Not Rated	\$125,000.00	\$437.50	06/01/2021	\$94.274	\$117,842.50	\$104.28	\$125,000.00 \$(7,157.50)	\$125,000.00 \$(7,157.50)
NEW YORK COMMUNITY BANK WESTBURY, NY FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .7000% DUE 07/01/2026 (649447UZ0) Ratings Information: Not Rated	\$90,000.00	\$630.00	06/22/2021	\$87.480	\$78,732.00	\$103.56	\$90,000.00 \$(11,268.00)	\$90,000.00 \$(11,268.00)
PACIFIC WESTERN BANK LOS ANGELES, CA FDIC # 24045 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 02/08/24 4.7500% DUE 02/08/2028 Callable 02/08/2024 @ 100.000 (69506YVX4) Ratings Information: Not Rated	\$200,000.00	\$9,500.00	02/02/2023	\$99.549	\$199,098.00	\$520.55	\$200,000.00 \$(902.00)	\$200,000.00 \$(902.00)
PARAGON NB MEMPHIS, TN FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3) Ratings Information: Not Rated	\$85,000.00	\$212.50	08/25/2020	\$97.731	\$83,071.35		\$85,000.00 \$(1,928.65)	\$85,000.00 \$(1,928.65)
PATHFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/23 .5000% DUE 10/29/2025 Callable 02/28/2023 @ 100.000 (70320KAS0) Ratings Information: Not Rated	\$100,000.00	\$500.00	10/21/2020	\$89.015	\$89,015.00		\$100,000.00 \$(10,985.00)	\$100,000.00 \$(10,985.00)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$89.989	\$220,473.05	\$36.92	\$245,000.00 \$(24,526.95)	\$245,000.00 \$(24,526.95)
RAYMOND JAMES BANK, NA ST PETERSBURG, FL FDIC # 33893 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.000% DUE 08/23/2024 (75472RAE1) Ratings Information: Not Rated	\$245,000.00	\$4,900.00	08/20/2019	\$95.649	\$234,340.05	\$67.12	\$245,000.00 \$(10,659.95)	\$245,000.00 \$(10,659.95)
SANDY SPRING BANK OLNEY, MD FDIC # 4865 CERTIFICATE OF DEPOSIT PAYS AT MATURITY 4.100% DUE 10/05/2023 (800364EK3) Ratings Information: Not Rated	\$150,000.00	\$6,150.00	09/28/2022	\$99.452	\$149,178.00	\$2,460.00	\$150,000.00 \$(822.00)	\$150,000.00 \$(822.00)
SAVIBANK FDIC # 57978 CERTIFICATE OF DEPOSIT MONTHLY 4.0500% DUE 01/19/2027 (80517LAC5) Ratings Information: Not Rated	\$90,000.00	\$3,645.00	01/09/2023	\$97.638	\$87,874.20	\$99.86	\$90,000.00 \$(2,125.80)	\$90,000.00 \$(2,125.80)
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	\$87.645	\$214,730.25	\$10.07	\$245,000.00 \$(30,269.75)	\$245,000.00 \$(30,269.75)
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	\$98.242	\$240,692.90	\$1,805.28	\$245,000.00 \$(4,307.10)	\$245,000.00 \$(4,307.10)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$93.429	\$228,901.05	\$684.99	\$245,000.00 \$(16,098.95)	\$245,000.00 \$(16,098.95)
TCM BK NA TAMPA, FL FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/15/23 .8500% DUE 11/14/2025 Callable 03/15/2023 @ 100.000 :(872308FE6) Ratings Information: Not Rated	\$105,000.00	\$892.50	11/04/2021	\$89.737	\$94,223.85	\$31.79	\$105,000.00 \$(10,776.15)	\$105,000.00 \$(10,776.15)
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/08/23 .7000% DUE 06/07/2024 Callable 03/08/2023 @ 100.000 (88241THM5) Ratings Information: Not Rated	\$245,000.00	\$1,715.00	05/28/2020	\$94.611	\$231,796.95	\$93.97	\$245,000.00 \$(13,203.05)	\$245,000.00 \$(13,203.05)
UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9) Ratings Information: Not Rated	\$245,000.00	\$7,717.50	05/25/2018	\$99.639	\$244,115.55		\$245,000.00 \$(884.45)	\$245,000.00 \$(884.45)
UNITY BANK CLINTON, NJ FDIC # 33503 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .4000% DUE 12/18/2025 (91330ACR6) Ratings Information: Not Rated	\$115,000.00	\$460.00	12/15/2020	\$88.367	\$101,622.05	\$90.74	\$115,000.00 \$(13,377.95)	\$115,000.00 \$(13,377.95)



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
UNIVERSITY BANK NA FDIC # 14587 CERTIFICATE OF DEPOSIT MONTHLY 4.2000% DUE 11/30/2027 (914098DJ4) Ratings Information: Not Rated	\$245,000.00	\$10,290.00	11/21/2022	\$97.877	\$239,798.65		\$245,000.00 \$(5,201.35)	\$245,000.00 \$(5,201.35)
WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/19/23 .8500% DUE 10/19/2026 Callable 03/19/2023 @ 100.000 ; (93974LAC4) Ratings Information: Not Rated	\$185,000.00	\$1,572.50	10/14/2021	\$86.990	\$160,931.50	\$38.77	\$185,000.00 \$(24,068.50)	\$185,000.00 \$(24,068.50)
WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48) Ratings Information: Not Rated	\$155,000.00	\$4,262.50	05/01/2019	\$97.337	\$150,872.35	\$291.95	\$155,000.00 \$(4,127.65)	\$155,000.00 \$(4,127.65)
Certificates of Deposit (CDs) Total	\$11,532,000.00	\$187,019.00			\$10,755,902.07	\$28,391.58	\$11,555,141.24 \$(799,239.17)	\$11,537,035.75 \$(781,133.69)

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

Fixed Income Total **\$11,195,312.92** **\$28,920.63**

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

Portfolio Total **\$11,211,141.45**

Accrued Interest Total **\$28,920.63**

Portfolio Total with Accrued Interest **\$11,240,062.08**

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



Activity Summary

Income				Purchases			
Type	This Statement	Year to Date	Type	This Statement	Year to Date		
Interest - Taxable	\$11,105.06	\$25,901.40	Purchases	\$(425,000.00)	\$(760,000.00)		
Interest at RJ Bank Deposit Program	\$85.77	\$205.46	Total Purchases	\$(425,000.00)	\$(760,000.00)		
Total Income	\$11,190.83	\$26,106.86	Sales / Redemptions				
Type	This Statement	Year to Date	Type	This Statement	Year to Date		
Redemptions	\$168,000.00	\$518,000.00	Redemptions	\$168,000.00	\$518,000.00		
Total Sales/Redemptions	\$168,000.00	\$518,000.00	Total Sales/Redemptions	\$168,000.00	\$518,000.00		

Activity Detail

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Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				\$261,637.70	
02/01/2023	Income	Interest - Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)		\$50.96	\$50.96	\$261,688.66	Paid on 100,000
02/01/2023	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)		\$198.74	\$198.74	\$261,887.40	Paid on 130,000
02/01/2023	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)		\$161.16	\$161.16	\$262,048.56	Paid on 115,000
02/03/2023	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	\$362.02	\$262,410.58	Paid on 155,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
02/06/2023	Income	Interest - Taxable	COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/04/23 .3500% DUE 09/04/2024 Callable 03/04/2023 @ 100.000 (20056QTY9)			\$29.73	\$262,440.31	Paid on 100,000
02/06/2023	Income	Interest - Taxable	EAGLEBANK BETHESDA, MD FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)			\$343.34	\$262,783.65	Paid on 245,000
02/07/2023	Sale/Redemption	Redemption	TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3)	(145,000.000)	\$1.000	\$145,000.00	\$407,783.65	02/07/23 BOND MATURES @ 100% 0.3% 02/07/23
02/07/2023	Income	Interest - Taxable	TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3)			\$219.29	\$408,002.94	Paid on 145,000
02/08/2023	Purchase	Purchase	PACIFIC WESTERN BANK LOS ANGELES, CA FDIC # 24045 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 02/08/2024 @ 100.000 (69506YVX4)	200,000.000	\$100.000	\$(200,000.00)	\$208,002.94	
02/08/2023	Income	Interest - Taxable	BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)			\$114.44	\$208,117.38	Paid on 245,000
02/08/2023	Income	Interest - Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/08/23 .7000% DUE 06/07/2024 Callable 03/08/2023 @ 100.000 (88241THM5)			\$145.66	\$208,263.04	Paid on 245,000
02/09/2023	Income	Interest - Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/09/23 3.4500% DUE 03/09/2027 Callable 09/09/2023 @ 100.000 (307811EV7)			\$380.92	\$208,643.96	Paid on 130,000
02/09/2023	Income	Interest - Taxable	FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)			\$93.64	\$208,737.60	Paid on 245,000



Your Activity (continued)

City of Pataskala Account No.

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
02/13/2023	Sale/ Redemption	Redemption	MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690UTM2)	(23,000.000)	\$1,000	\$23,000.00	\$231,737.60	02/13/23 BOND MATURES @ 100% 1.75% 02/13/23
02/13/2023	Income	Interest - Taxable	MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690UTM2)			\$202.90	\$231,940.50	Paid on 23,000
02/13/2023	Income	Interest - Taxable	FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)			\$104.04	\$232,044.54	Paid on 245,000
02/13/2023	Income	Interest - Taxable	1ST FNCL BANK USA FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/12/23 3.4000% DUE 08/12/2027 Callable 03/12/2023 @ 100.000 (32022RSP3)			\$144.38	\$232,188.92	Paid on 50,000
02/14/2023	Income	Interest - Taxable	BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/14/23 .9500% DUE 04/14/2026 Callable 03/14/2023 @ 100.000 (066519QV4)			\$197.68	\$232,386.60	Paid on 245,000
02/14/2023	Income	Interest - Taxable	MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9)			\$307.51	\$232,694.11	Paid on 20,000
02/15/2023	Income	Interest - Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			\$118.90	\$232,813.01	Paid on 50,000
02/15/2023	Income	Interest - Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)			\$270.51	\$233,083.52	Paid on 245,000
02/15/2023	Income	Interest - Taxable	FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/15/23 .6500% DUE 07/15/2025 Callable 03/15/2023 @ 100.000 (335857CB2)			\$55.21	\$233,138.73	Paid on 100,000



Your Activity (continued)

City of Pataskala Account No.

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
02/15/2023	Income	Interest - Taxable	FORBRIGHT BANK POTOMAC, MARYLAND FDIC # 57614 CERTIFICATE OF DEPOSIT MONTHLY 4.0000% DUE 12/15/2027 (34520LAY9)			\$373.70	\$233,512.43	Paid on 110,000
02/15/2023	Income	Interest - Taxable	TCM BK NA TAMPA, FL FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/15/23 .8500% DUE 11/14/2025 Callable 03/15/2023 @ 100.000 (872308FE6)			\$75.80	\$233,588.23	Paid on 105,000
02/16/2023	Income	Interest - Taxable	INTERNATIONAL BANK CHICAGO CHICAGO, IL FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY 3.4000% DUE 09/16/2024 (45906ADG9)			\$360.96	\$233,949.19	Paid on 125,000
02/17/2023	Income	Interest - Taxable	EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7)			\$114.44	\$234,063.63	Paid on 245,000
02/17/2023	Income	Interest - Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			\$104.04	\$234,167.67	Paid on 245,000
02/21/2023	Income	Interest - Taxable	BANK HAPOALIM BM NEW YORK, NY FDIC # 33686 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 08/21/2023 (06251A2C3)			\$75.62	\$234,243.29	Paid on 50,000
02/21/2023	Income	Interest - Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0)			\$42.47	\$234,285.76	Paid on 100,000
02/21/2023	Income	Interest - Taxable	MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/21/23 .6500% DUE 05/21/2026 Callable 03/21/2023 @ 100.000 (58958PJA3)			\$110.41	\$234,396.17	Paid on 200,000
02/21/2023	Income	Interest - Taxable	SAVIBANK FDIC # 57978 CERTIFICATE OF DEPOSIT MONTHLY 4.0500% DUE 01/19/2027 (80517LAC5)			\$309.57	\$234,705.74	Paid on 90,000



Your Activity (continued)

City of Pataskala Account No.

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
02/21/2023	Income	Interest - Taxable	WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/19/23 .8500% DUE 10/19/2026 Callable 03/19/2023 @ 100.000 (93974LAC4)			\$133.55	\$234,839.29	Paid on 185,000
02/22/2023	Purchase	Purchase	JEFFERSON BK FDIC # 16470 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/22/23 4.7000% DUE 02/22/2027 Callable 08/22/2023 @ 100.000 (472384BB1)	225,000.000	\$100.000	\$(225,000.00)	\$9,839.29	
02/23/2023	Income	Interest - Taxable	RAYMOND JAMES BANK, NA ST PETERSBURG, FL FDIC # 33893 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/23/2024 (75472RAE1)			\$2,470.14	\$12,309.43	Paid on 245,000
02/27/2023	Income	Interest - Taxable	FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/25/23 .3500% DUE 09/25/2024 Callable 03/25/2023 @ 100.000 (32110YQR9)			\$72.83	\$12,382.26	Paid on 245,000
02/27/2023	Income	Interest - Taxable	SPRING BANK BRONX, NY FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7)			\$104.04	\$12,486.30	Paid on 245,000
02/28/2023	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$85.77	\$12,572.07	
02/28/2023	Income	Interest - Taxable	BANK OZK FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50)			\$107.06	\$12,679.13	Paid on 245,000
02/28/2023	Income	Interest - Taxable	THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)			\$97.33	\$12,776.46	Paid on 245,000
02/28/2023	Income	Interest - Taxable	CITY NATIONAL BANK OF METROPOLIS METROPOLIS, IL FDIC # 3814 CERTIFICATE OF DEPOSIT MONTHLY 4.4000% DUE 11/28/2025 (17801GBZ1)			\$186.85	\$12,963.31	Paid on 50,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
02/28/2023	Income	Interest - Taxable	COMPASS BK FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1000% DUE 08/28/2023 (20451PCZ7)			\$922.02	\$13,885.33	Paid on 59,000
02/28/2023	Income	Interest - Taxable	CONTINENTAL BK FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6)			\$87.40	\$13,972.73	Paid on 200,000
02/28/2023	Income	Interest - Taxable	FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/23 .4000% DUE 09/30/2025 Callable 02/28/2023 @ 100.000 (319461DB2)			\$77.86	\$14,050.59	Paid on 245,000
02/28/2023	Income	Interest - Taxable	PATHFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/23 .5000% DUE 10/29/2025 Callable 02/28/2023 @ 100.000 (70320KAS0)			\$41.10	\$14,091.69	Paid on 100,000
02/28/2023	Income	Interest - Taxable	JONESBORO ST BANK JONESBORO, LA FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/23 .8000% DUE 05/29/2025 Callable 02/28/2023 @ 100.000 (48040PGX7)			\$161.09	\$14,252.78	Paid on 245,000
02/28/2023	Income	Interest - Taxable	UNIVERSITY BANK NA FDIC # 14587 CERTIFICATE OF DEPOSIT MONTHLY 4.2000% DUE 11/30/2027 (914098DJ4)			\$817.56	\$15,070.34	Paid on 245,000
02/28/2023	Income	Interest - Taxable	PARAGON NB MEMPHIS, TN FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)			\$18.05	\$15,088.39	Paid on 85,000
02/28/2023	Income	Interest - Taxable	UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)			\$613.17	\$15,701.56	Paid on 245,000
02/28/2023	Income	Interest - Taxable	MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)			\$126.97	\$15,828.53	Paid on 230,000



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	AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 4.5000% DUE 03/10/2027 (02357QBQ9)	02/28/2023	03/10/2023	245,000.000	\$100.000	\$(245,000.00)	

Unsettled Trades Total

\$(245,000.00)

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 DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)		02/15/2023	03/01/2023	\$46.03	0.60% coupon x 100,000.000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)		02/15/2023	03/01/2023	\$179.51	1.80% coupon x 130,000.000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)		02/15/2023	03/01/2023	\$145.56	1.65% coupon x 115,000.000 par value
WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)		02/17/2023	03/03/2023	\$326.98	2.75% coupon x 155,000.000 par value
COMMERCE BANK FDIC # 10212 CALLABLE BEGINNING 03/04/23 .3500% DUE 09/04/2024 Callable 03/04/2023 @ 100.000 (20056QTY9)		02/18/2023	03/04/2023	\$26.85	0.35% coupon x 100,000.000 par value
EAGLEBANK BETHESDA, MD FDIC # 34742 MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)		02/20/2023	03/06/2023	\$310.11	1.65% coupon x 245,000.000 par value
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)		02/22/2023	03/08/2023	\$103.37	0.55% coupon x 245,000.000 par value
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 DEPOSIT MONTHLY CALLABLE BEGINNING 03/08/23 .7000% DUE 06/07/2024 Callable 03/08/2023 @ 100.000 (88241THM5)		02/22/2023	03/08/2023	\$131.56	0.70% coupon x 245,000.000 par value
FARMERS & MRRCH BANK BERLIN, WI FDIC # 15779 DEPOSIT MONTHLY CALLABLE BEGINNING 09/09/23 3.4500% DUE 03/09/2027 Callable 09/09/2023 @ 100.000 (307811EV7)		02/23/2023	03/09/2023	\$344.05	3.45% coupon x 130,000.000 par value
FRONTIER BANK FDIC # 33922 .4500% DUE 07/09/2026 (35909FAD6)		02/23/2023	03/09/2023	\$84.57	0.45% coupon x 245,000.000 par value



Future Payments (continued)

Future Interest Payments (continued) [◇]

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)		02/25/2023	03/11/2023	\$93.97	0.50% coupon x 245,000.000 par value
1ST FNCL BANK USA FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/12/23 3.4000% DUE 08/12/2027 Callable 03/12/2023 @ 100.000 (32022RSP3)		02/26/2023	03/12/2023	\$130.41	3.40% coupon x 50,000.000 par value
Future Interest Payments Total					\$1,922.97

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

Realized Capital Gains & Losses [○]

Long Term

Description	(Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3)		145,000.000	08/05/2020	\$145,000.00	02/07/2023	\$145,000.00	0.00%	\$0.00
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690JTM2)		23,000.000	03/20/2020	\$23,000.00	02/13/2023	\$23,000.00	0.00%	\$0.00
Net Long-Term Gain / Loss Total					\$168,000.00	\$168,000.00	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	\$142.00
Long-Term Loss	\$0.00	\$0.00
Net Gain / Loss Total	\$0.00	\$142.00





P.O. Box 7177
Dublin, OH 43017

Account Statement

February 01, 2023 - February 28, 2023

ACCOUNT NUMBER

REGISTRATION

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

Return Service Requested

0000592-0000625 PDFE 001 ----- 506790



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

Important Update: Changes to the STAR Ohio Authorized Signers Policy and Documentation

In order to further enhance the security of your STAR Ohio account, please be advised that effective April 10, 2023:

- 1) All new accounts and authorized signer updates will require the identity and signature of at least two Authorized Signers, as well as a notarized signature from a separate Certifying Officer in a supervisory or board governance position at the subdivision.
- 2) Any additions of bank accounts on your STAR Ohio account will require the signature of at least two Authorized Signers on the new Bank Account Registration Form. For security purposes, there will be a one business day hold on transactions initiated after a newly added bank.

These changes will be reflected on a new Authorized Signers Certification Form and Bank Account Registration Form that will be available on the STAR Ohio web portal or by contacting STAR Ohio from 8:30am to 5:00pm Monday through Friday at 1.800.648.STAR (7827) or email at info@starohio.com.

ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,105,924.070	\$1.0000	\$1,105,924.07

DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$8,283.17	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 4.76%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		1,101,890.140	\$1.00		\$1,101,890.14
02/28/2023	Income Dividend Reinvestment		4,033.930	\$1.00	\$4,033.93	1,105,924.07
	Closing Balance		1,105,924.070	\$1.00		\$1,105,924.07



P.O. Box 7177
Dublin, OH 43017

Account Statement

February 01, 2023 - February 28, 2023

ACCOUNT NUMBER

REGISTRATION

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

Return Service Requested

0000594-0000627 PDFE 001 ----- 506790



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

Client Services



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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	1,401,445.190	\$1.0000	\$1,401,445.19

DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$10,496.56	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 4.76%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		1,396,333.330	\$1.00		\$1,396,333.33
02/28/2023	Income Dividend Reinvestment		5,111.860	\$1.00	\$5,111.86	1,401,445.19
	Closing Balance		1,401,445.190	\$1.00		\$1,401,445.19



P.O. Box 7177
Dublin, OH 43017

Account Statement

February 01, 2023 - February 28, 2023

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

0000593-0000626 PDFE 001 ----- 506790



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

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ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	844,526.850	\$1.0000	\$844,526.85

DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$6,325.35	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 4.76%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		841,446.380	\$1.00		\$841,446.38
02/28/2023	Income Dividend Reinvestment		3,080.470	\$1.00	\$3,080.47	844,526.85
	Closing Balance		844,526.850	\$1.00		\$844,526.85

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
02/28/2023

Page
1 of 5

IntraFi Cash ServiceSM, or ICS[®], Monthly Statement

The following information is a summary of activity in your account(s) for the month of February 2023 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 Cash Service. 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	2.465%	\$7,059,161.61	\$7,205,044.77
*****749	Demand	2.465%	8,307,908.48	7,963,133.83
TOTAL			\$15,367,070.09	\$15,168,178.60

DETAILED ACCOUNT OVERVIEW

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

Account Summary - Demand

Statement Period	2/1-2/28/2023	Average Daily Balance	\$7,117,428.67
Previous Period Ending Balance	\$7,059,161.61	Interest Rate at End of Statement Period	2.465%
Total Program Deposits	297,831.86	Statement Period Yield	2.42%
Total Program Withdrawals	(164,995.17)	YTD Interest Paid	26,641.04
Interest Capitalized	13,046.47		
Current Period Ending Balance	\$7,205,044.77		

Account Transaction Detail

Date	Activity Type	Amount	Balance
02/01/2023	Withdrawal	(\$2,617.49)	\$7,056,544.12
02/02/2023	Deposit	1,156.79	7,057,700.91
02/03/2023	Withdrawal	(81.97)	7,057,618.94
02/06/2023	Deposit	2,015.99	7,059,634.93
02/07/2023	Withdrawal	(1,711.93)	7,057,923.00
02/08/2023	Withdrawal	(3,015.95)	7,054,907.05
02/09/2023	Deposit	22,782.98	7,077,690.03
02/10/2023	Withdrawal	(34,665.43)	7,043,024.60
02/13/2023	Deposit	6,416.51	7,049,441.11
02/14/2023	Withdrawal	(50,368.46)	6,999,072.65
02/15/2023	Withdrawal	(15,548.30)	6,983,524.35
02/16/2023	Deposit	133,174.17	7,116,698.52
02/17/2023	Deposit	80,041.19	7,196,739.71
02/21/2023	Deposit	40,280.40	7,237,020.11
02/22/2023	Deposit	1,924.52	7,238,944.63
02/23/2023	Withdrawal	(36,063.75)	7,202,880.88
02/24/2023	Deposit	2,871.13	7,205,752.01
02/27/2023	Withdrawal	(20,921.89)	7,184,830.12
02/28/2023	Deposit	7,168.18	7,191,998.30
02/28/2023	Interest Capitalization	13,046.47	7,205,044.77

Summary of Balances as of February 28, 2023

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Banc of California	Santa Ana, CA	35498	\$248,805.12
Bridgewater Bank	Saint Louis Park, MN	58210	238,471.81
Cedar Rapids Bank and Trust Company	Cedar Rapids, IA	57244	248,805.12
Centennial Bank	Conway, AR	11241	248,805.12
Citizens Bank, National Association	Providence, RI	57957	248,768.34
City National Bank of Florida	Miami, FL	20234	248,805.12
Cross River Bank	Teaneck, NJ	58410	248,789.31

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala



Summary of Balances as of February 28, 2023

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
CrossFirst Bank	Leawood, KS	58648	248,382.57
Eastern Bank	Boston, MA	32773	248,805.12
F&M Trust Co of Chambersburg	Chambersburg, PA	8405	90.83
First Bank	Creve Coeur, MO	12229	248,805.12
First Bank & Trust	Brookings, SD	3973	248,805.12
First Republic Bank	San Francisco, CA	59017	248,805.12
Flagstar Bank, N.A.	Hicksville, NY	32541	8.77
Fulton Bank, N.A.	Lancaster, PA	7551	248,797.07
Glacier Bank	Kalispell, MT	30788	180.43
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	248,805.12
INB	Springfield, IL	3664	248,805.12
IncredibleBank	Wausau, WI	19772	248,805.12
Independent Bank	Ionia, MI	27811	248,805.12
KeyBank National Association	Cleveland, OH	17534	248,805.12
Lakeland Bank	Newfoundland, NJ	19953	248,805.12
MidFirst Bank	Oklahoma City, OK	4063	248,805.12
Popular Bank	New York, NY	34967	248,805.12
Rockland Trust Company	Rockland, MA	9712	248,805.12
Stifel Bank	Clayton, MO	57358	248,805.12
The First National Bank of McGregor	Mcgregor, TX	3330	248,802.88
The First National Bank of Middle TN	McMinnville, TN	4952	129.36
TriState Capital Bank	Pittsburgh, PA	58457	248,805.12
Umpqua Bank	Roseburg, OR	17266	248,805.12
United Bank	Fairfax, VA	22858	248,805.12
Washington Federal Bank	Seattle, WA	28088	248,805.12
WesBanco Bank, Inc.	Wheeling, WV	803	248,805.12
Western Alliance Bank	Phoenix, AZ	57512	102.69
Western State Bank	Devils Lake, ND	9123	2.95

DETAILED ACCOUNT OVERVIEW

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

Account Summary - Demand			
Statement Period	2/1-2/28/2023	Average Daily Balance	\$8,240,740.65
Previous Period Ending Balance	\$8,307,908.48	Interest Rate at End of Statement Period	2.465%
Total Program Deposits	751,444.15	Statement Period Yield	2.41%
Total Program Withdrawals	(1,111,313.39)	YTD Interest Paid	32,419.54
Interest Capitalized	15,094.59		
Current Period Ending Balance	\$7,963,133.83		

Account Transaction Detail

Date	Activity Type	Amount	Balance
02/01/2023	Withdrawal	(\$1,927.10)	\$8,305,981.38
02/02/2023	Deposit	577,173.33	8,883,154.71
02/03/2023	Withdrawal	(336,860.58)	8,546,294.13
02/06/2023	Withdrawal	(22,516.15)	8,523,777.98
02/07/2023	Withdrawal	(251,225.08)	8,272,552.90
02/08/2023	Withdrawal	(1,887.90)	8,270,665.00
02/09/2023	Deposit	32,404.40	8,303,069.40
02/10/2023	Withdrawal	(153,084.87)	8,149,984.53
02/13/2023	Deposit	21,588.18	8,171,572.71
02/14/2023	Withdrawal	(68,757.90)	8,102,814.81
02/15/2023	Deposit	110,130.37	8,212,945.18
02/16/2023	Withdrawal	(5,204.20)	8,207,740.98
02/17/2023	Withdrawal	(9,389.85)	8,198,351.13
02/21/2023	Deposit	9,842.87	8,208,194.00
02/22/2023	Withdrawal	(2,276.81)	8,205,917.19
02/23/2023	Withdrawal	(151,246.37)	8,054,670.82
02/24/2023	Deposit	305.00	8,054,975.82
02/27/2023	Withdrawal	(47,596.52)	8,007,379.30
02/28/2023	Withdrawal	(59,340.06)	7,948,039.24
02/28/2023	Interest Capitalization	15,094.59	7,963,133.83

Summary of Balances as of February 28, 2023

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$248,805.12
Axos Bank	San Diego, CA	35546	248,805.10
BOKF, National Association	Tulsa, OK	4214	248,805.12
Bank OZK	Little Rock, AR	110	248,805.12
Bell Bank	Fargo, ND	19581	248,805.12
Bridgewater Bank	Saint Louis Park, MN	58210	10,333.30
Citizens Bank, National Association	Providence, RI	57957	36.77

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala



Summary of Balances as of February 28, 2023

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
CrossFirst Bank	Leawood, KS	58648	422.54
Equity Bank	Andover, KS	25858	248,805.12
First Guaranty Bank	Hammond, LA	14028	248,805.12
First International Bank & Trust	Watford City, ND	10248	248,805.12
First National Bank of Omaha	Omaha, NE	5452	248,805.12
First United Bank and Trust Company	Durant, OK	4239	248,805.08
Flagstar Bank, N.A.	Hicksville, NY	32541	248,796.34
Forbright Bank	Chevy Chase, MD	57614	248,805.12
Glacier Bank	Kalispell, MT	30788	203.08
Glens Falls Natl Bank and Trust Co	Glens Falls, NY	7074	340.87
Independent Bank	Mckinney, TX	3076	248,805.10
Israel Discount Bank of New York	New York City, NY	19977	248,597.78
Metro City Bank	Doraville, GA	58181	248,805.11
Morton Community Bank	Morton, IL	18429	248,805.12
NBH Bank	Greenwood Village, CO	59052	248,805.12
Newtown Savings Bank	Newtown, CT	18199	248,805.12
NexBank	Dallas, TX	29209	248,805.12
Pacific Premier Bank	Irvine, CA	32172	248,805.12
Pacific Western Bank	Beverly Hills, CA	24045	248,805.11
Pinnacle Bank	Nashville, TN	35583	248,805.12
Simmons Bank	Pine Bluff, AR	3890	248,805.11
Southside Bank	Tyler, TX	18297	248,805.07
State Bank of India	New York City, NY	33682	248,805.12
Sunflower Bank NA	Salina, KS	4767	248,805.12
The Camden National Bank	Camden, ME	4255	248,805.12
Truist Bank	Charlotte, NC	9846	248,805.12
United Fidelity Bank, fsb	Evansville, IN	29566	248,805.10
Valley National Bank	Wayne, NJ	9396	248,805.12
Western Alliance Bank	Phoenix, AZ	57512	239,054.85
b1BANK	Baton Rouge, LA	58228	248,805.12



END OF REPORT



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