



A LOOK *at the* BUDGET

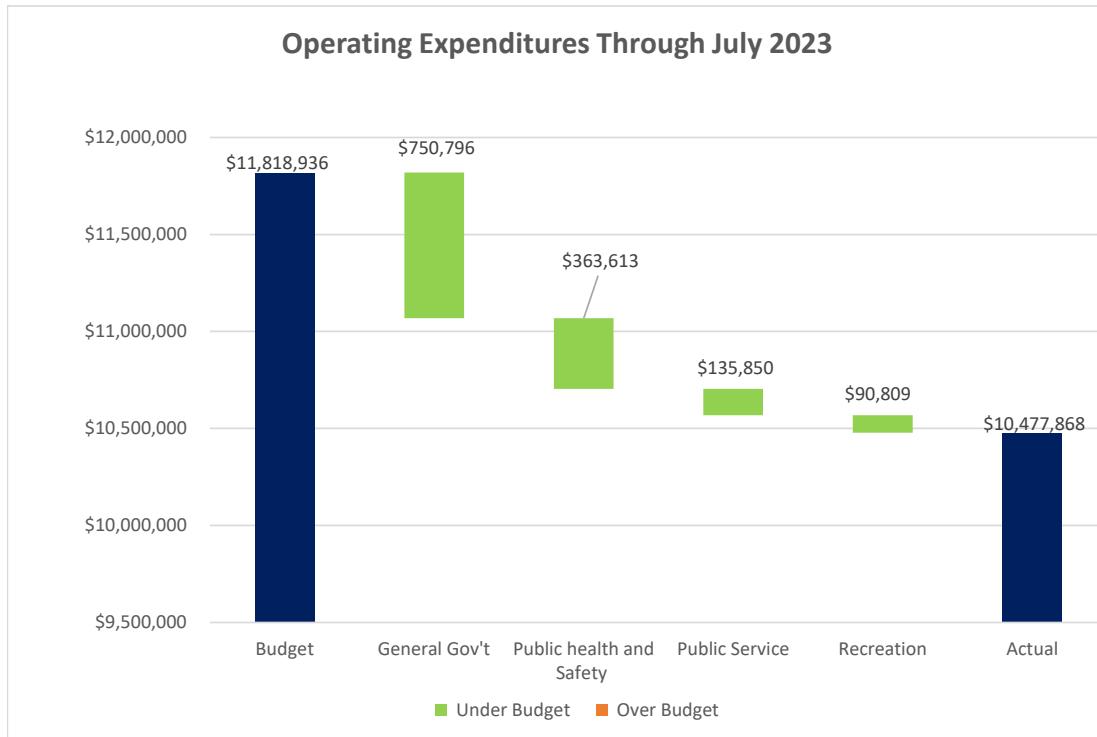
July 31, 2023 Budget Report Summary

Beecher's Bottom Line - Four things you need to know.

- 1) Income Tax continues to out perform forecast. Through July nearly \$1.8 million has been collected in excess of forecast.**
- 2) Investment income also exceeds forecast \$300,000 YTD due to larger investment balances and higher yields. In July 2022 the City had an invested balance of \$24 million with an average yeald of 1.3%. In 2023, the City has an invested balance of \$27 million with an average yield of 3.1%.**
- 3) Overall revenue is better than projected by \$900,000. The amount would be higher; however grants revenue is \$684,000 under the forecasted amount due to timing of expenditures related to grants and the subsequent reimbursements; however, there is an offsetting grants expenditures line item which is also under budget by approximately the same amount.**
- 4) All four major categories of spending, General Government, Public health and Safety, Public Service and Recreation are better than forecast. As a result of this and the revenue items mentioned above, the General Fund balance as of the end of July is \$1 million better than forecasted. The positive variance was reduced by the \$1.9 million loan to the TIF fund which was not included in the original budget.**



City of Bexley



General Government Items

Grants Reimbursed Expenditures makes up most of the positive variance (\$545,000). As noted on page 1 of the report, Grants Revenue is down by an almost matching amount.

Development Department expenditures are over budget \$63,000 due to a payment to the schools for tax sharing that was inadvertently not paid in 2022. Money for this expenditure was appropriated in Ordinance 1-23.

The Building Department is under budget \$88,000. Professional Contracts and Design Review and Planning within this department have a combined budget of \$265,000 but only \$52,000 has been expended YTD.

Public Health and Safety Items

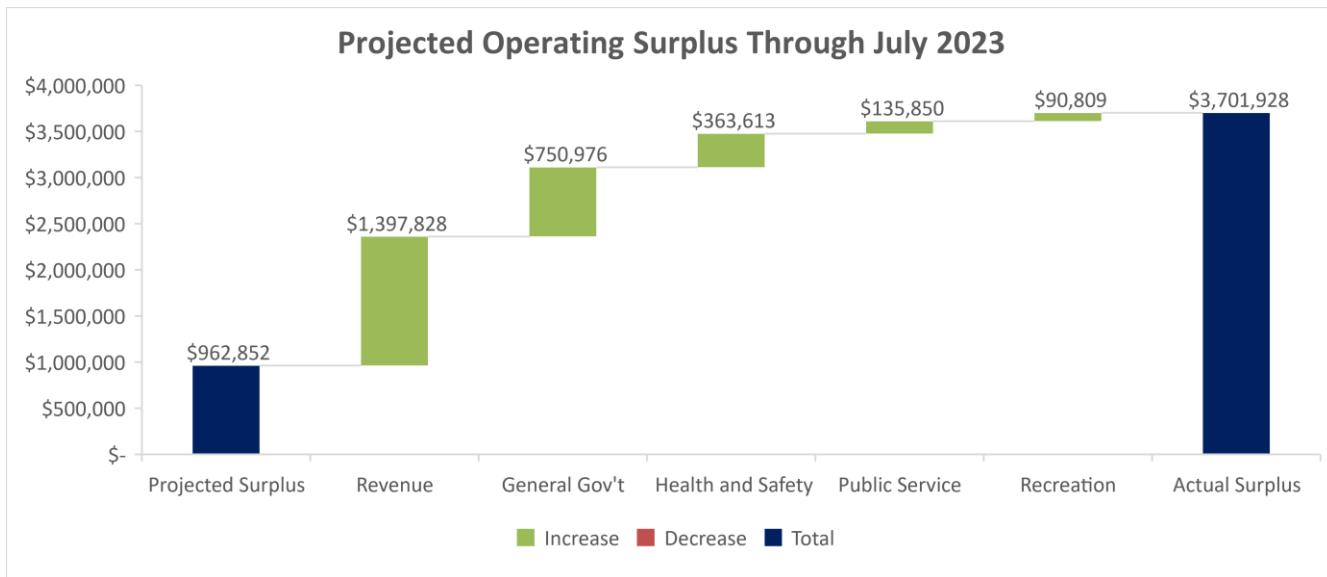
Street Lighting has a positive variance of \$81,000. The utilities account within this department has a budget of \$22,000 but only \$261 expended YTD.

Recreation Items

Parks Department expenditures are under budget by \$54,000. The Contracts and Parks Planning line items have a combined budget of \$89,000 but only \$20,000 expended YTD.

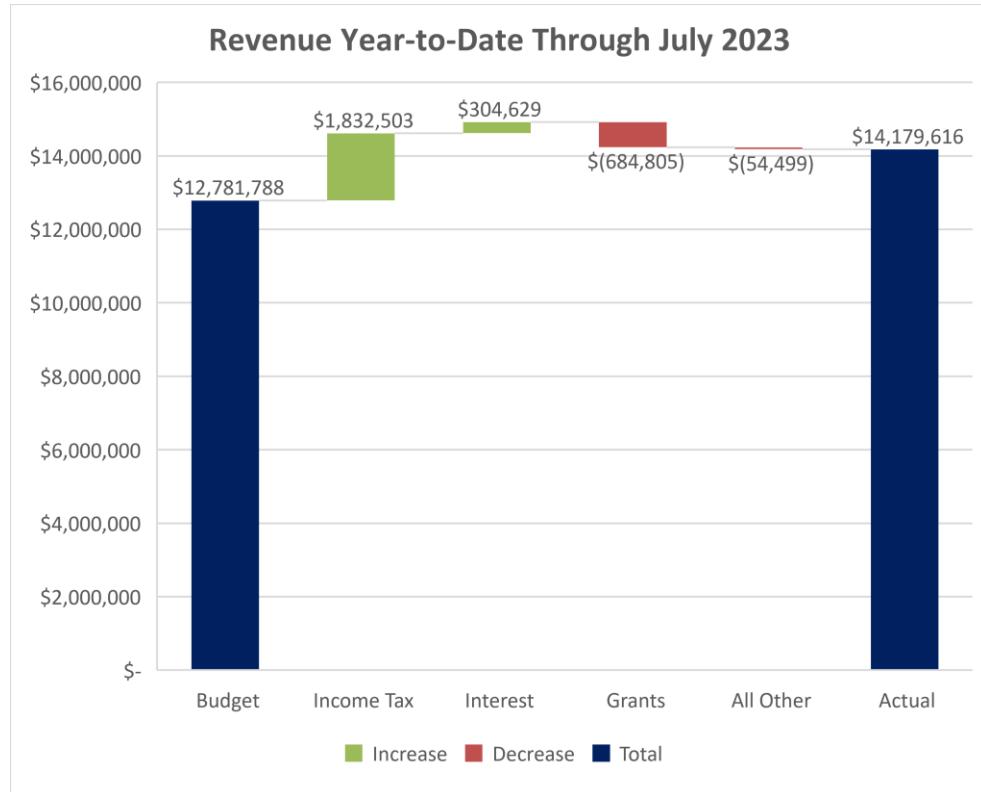


City of Bexley



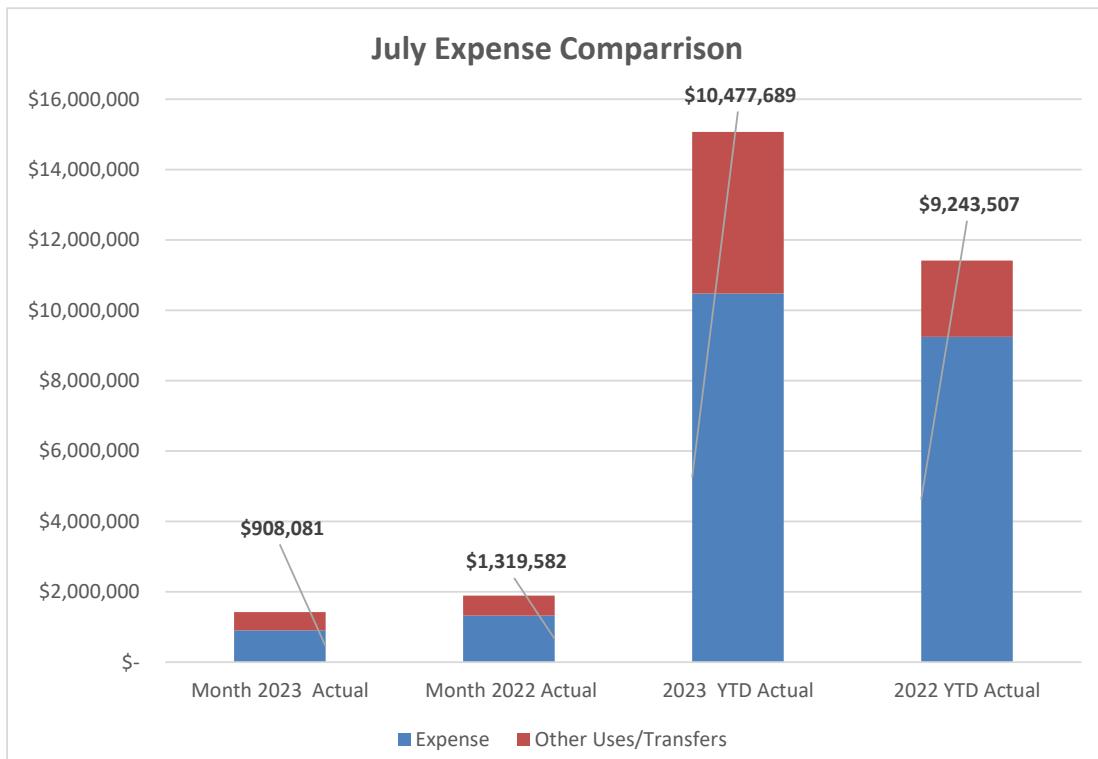


City of Bexley



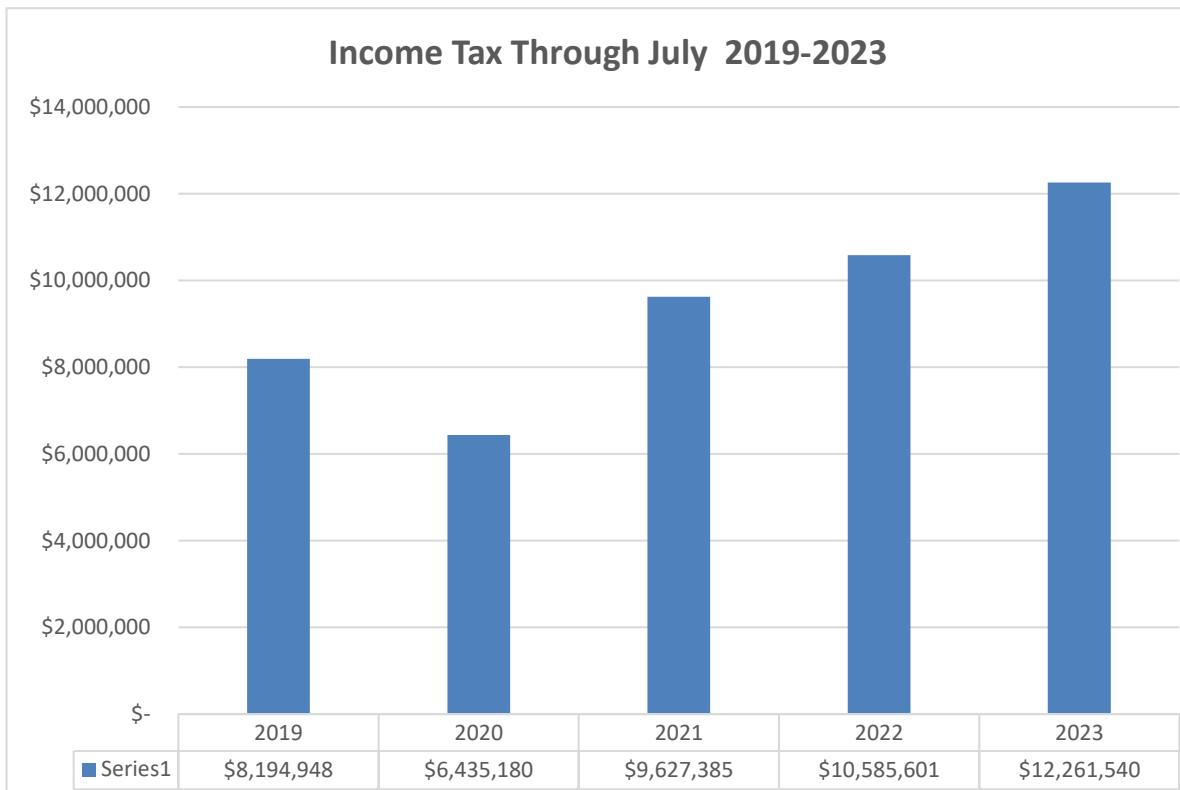


City of Bexley





City of Bexley





City of Bexley

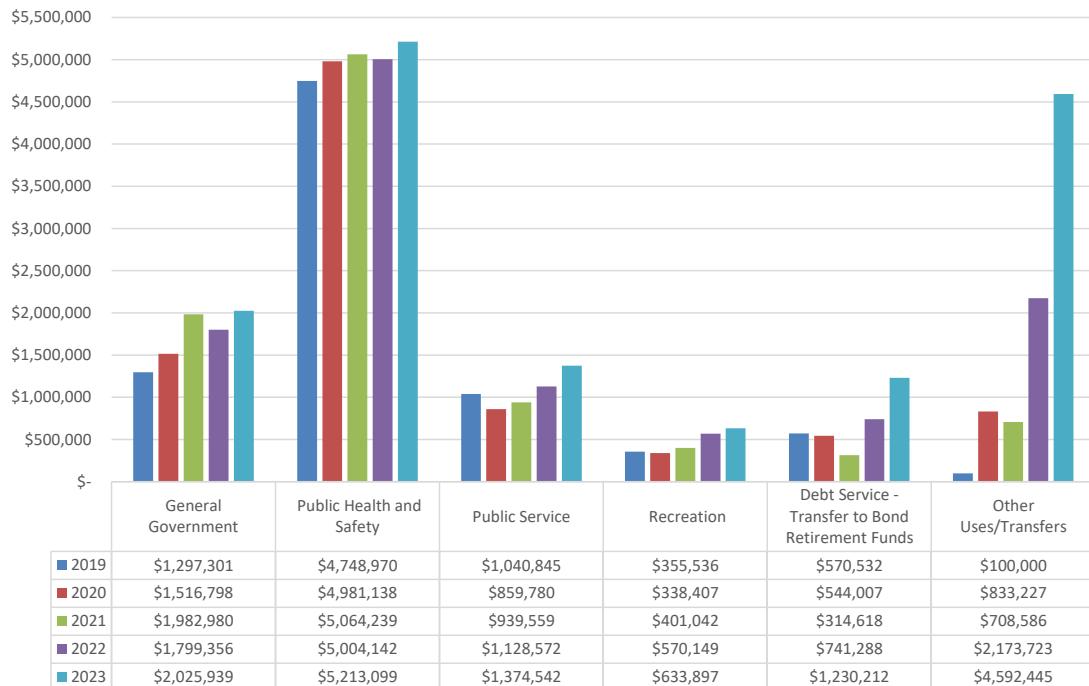
REVENUE EXPENSE AND OTHER USES/TRANSFERS THROUGH JULY 2019-2023





City of Bexley

EXPENDITURES AND OTHER USES/TRANSFERS THROUGH JULY 2019-2023





CITY OF BEXLEY
General Fund

July 2023 Budget vs Actual

	July			Year-to-Date			Year over Year	
	Budget		Actual	Better (Worse)	Budget		Actual	Better (Worse)
								Jul-22
Revenue								
City Income Tax	\$ 1,086,358	\$ 1,647,496	\$ 561,138	\$ 10,429,036	\$ 12,261,540	\$ 1,832,503	\$ 10,585,601	\$ 1,675,938
Local Government	41,667	54,925	13,258	291,667	336,193	44,527	349,352	(13,158)
Real Estate Tax	-	-	-	287,500	324,754	37,254	318,591	6,163
Interest	16,667	87,034	70,367	116,667	421,295	304,629	105,520	315,776
Building Permits	41,333	37,511	(3,822)	289,333	285,049	(4,284)	234,639	50,410
Franchise and ROW Fees	7,917	-	(7,917)	155,418	81,168	(74,250)	101,542	(20,374)
Grants	121,583	28,441	(93,143)	851,083	166,278	(684,805)	267,175	(100,897)
CIC Revenue	14,167	4,167	(10,000)	99,167	80,833	(18,333)	135,000	(54,167)
All Other	37,417	6,262	(31,155)	261,917	222,504	(39,412)	229,945	(7,441)
Totals	\$ 1,367,108	\$ 1,865,836	\$ 498,727	\$ 12,781,788	\$ 14,179,615	\$ 1,397,828	\$ 12,327,365	\$ 1,852,250
Operating Expenditures								
General Government								
Mayor's Office	\$ 34,224	\$ 43,659	\$ (9,436)	\$ 281,580	\$ 294,959	\$ (13,378)	\$ 291,411	\$ 3,548
Grants	121,583	33,640	87,944	851,083	217,501	633,582	139,315	78,186
Auditor's Office	93,415	85,896	7,519	484,481	464,808	19,672	441,950	22,859
Attorney's Office	15,833	10,565	5,269	110,833	49,084	61,749	89,520	(40,436)
Civil Service	1,917	744	1,173	13,417	964	12,453	30,834	(29,870)
City Council	5,481	4,004	1,477	38,366	33,392	4,975	36,495	(3,103)
Courts	15,929	12,543	3,386	114,453	98,430	16,023	85,893	12,537
Development Office	9,281	22,854	(13,573)	67,813	144,920	(77,107)	58,757	86,163
Technology	39,341	51,930	(12,589)	284,220	258,173	26,046	219,558	38,615
Building Department	51,133	51,115	18	415,706	344,449	71,257	320,637	23,812
Senior Programs	13,016	12,618	399	102,960	112,942	(9,982)	78,727	34,215
Boards and Commissions	1,715	6	1,708	12,003	6,316	5,687	6,258	58
Total General Government	\$ 402,867	\$ 329,574	\$ 73,293	\$ 2,776,915	\$ 2,025,939	\$ 750,976	\$ 1,799,356	\$ 226,583
Public Health and Safety								
Police Department	\$ 471,827	\$ 422,703	\$ 49,123	\$ 3,944,227	\$ 3,668,944	\$ 275,284	\$ 3,498,041	\$ 170,903
Fire Contract	-	-	-	1,309,589	1,309,589	(1)	1,263,755	45,834
Emergency Warning	-	-	-	20,475	19,167	1,308	18,120	1,047
Street Lighting	30,935	19,843	11,093	236,388	144,390	91,998	156,200	(11,811)
Health Department	-	2,944	(2,944)	66,034	71,010	(4,977)	68,025	2,985
Total Public Health and Safety	\$ 502,762	\$ 445,490	\$ 57,272	\$ 5,576,712	\$ 5,213,099	\$ 363,613	\$ 5,004,142	\$ 208,958
Public Service								
Service Administration	\$ 17,575	\$ 10,773	\$ 6,802	\$ 143,295	\$ 121,339	\$ 21,957	\$ 124,944	\$ (3,605)
Building and Parks Maintenance	125,914	-	77,204	48,710	997,096	883,203	113,893	937,629
Street Fund Transfer	-	-	-	370,000	-	-	66,000	304,000
Total Public Service	\$ 143,489	\$ 87,977	\$ 55,512	\$ 1,510,391	\$ 1,374,542	\$ 135,850	\$ 1,128,572	\$ 245,969
Recreation								
Jeffrey Mansion	\$ 22,568	\$ 13,582	\$ 8,986	\$ 191,809	\$ 158,939	\$ 32,870	\$ 139,228	\$ 19,711
Parks	43,664	31,457	12,207	282,896	224,958	57,939	180,921	44,037
Recreation Transfer	-	-	-	250,000	250,000	-	250,000	-
Total Recreation	\$ 66,232	\$ 45,039	\$ 21,193	\$ 724,705	\$ 633,897	\$ 90,809	\$ 570,149	\$ 63,747
Operating Expenditures Before Debt Service	1,115,350	908,081	207,270	10,588,724	9,247,477	1,341,247	8,502,219	745,258
Debt Service - Transfer to Bond Retirement Funds								
Estimated Additional Appropriations	-	-	-	-	1,230,212	1,230,212	-	741,288
Estimated Unspent Appropriations	-	-	-	-	-	-	-	488,924
Total Operating Expenditures	\$ 1,115,350	\$ 908,081	\$ 207,270	\$ 11,818,936	\$ 10,477,689	\$ 1,341,247	\$ 9,243,507	\$ 1,234,182
Revenue Over (Under) Expenditures and Debt	\$ 251,758	\$ 957,755	\$ 705,997	\$ 962,852	\$ 3,701,927	\$ 2,739,075	\$ 3,083,858	\$ 618,069
Other Financing Sources								
CARES Reimbursement	-	-	-	-	-	-	52,631	(52,631)
Total Other Financing Sources	-	-	-	-	-	-	52,631	(52,631)
Other Financing Uses								
Transfer to Budget Stability	\$ 12,500	\$ 12,500	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 112,500	\$ (62,500)
Loan to TIF Fund	-	-	-	-	1,950,000	-	-	-
Transfer to Capital Improvements Fund	262,500	262,500	-	1,050,000	1,050,000	-	750,000	300,000
Employee Payout Fund	7,500	7,500	-	30,000	30,000	-	22,500	7,500
Transfer to Pool Fund	30,000	30,000	-	120,000	120,000	-	675,000	(555,000)
Transfer to Infrastructure Development	150,000	150,000	-	600,000	600,000	-	150,000	450,000
Transfer to Pool Replacement Fund	50,000	50,000	-	200,000	200,000	-	-	200,000
Transfer to Economic Bond Dev.	-	-	-	-	-	-	-	-
Prior Year Encumbrances	-	6,611	6,611	861,456	592,445	269,011	463,723	128,722
Total Other Uses	\$ 512,500	\$ 519,111	\$ 6,611	\$ 2,911,456	\$ 4,592,445	\$ 269,011	\$ 2,173,723	\$ 2,418,722
Beginning Fund Balance (1)								
Audit Adjustment	(260,742)	438,644	-	(1,948,604)	(890,518)	-	4,207,556	\$ 5,067,699
Net Increase (Decrease)	-	-	-	-	-	-	-	(6,060,840)
Ending Cash Fund Balance	\$ 3,119,095	\$ 4,177,181	\$ 1,058,086	\$ 3,119,095	\$ 4,177,181	\$ 1,058,086	\$ 5,170,322	\$ (993,141)

City of Bexley
Projected Resources and Appropriations
July 31, 2023

Fund	12/31/2022 Cash Balance	12/31/2022 Encumbrance	12/31/2023 Unencumbered Balance	Projected 2023 Other Sources	Reduction to Prior Year Encumbrances	Total Available Resources	2023 Appropriations	Available Resources Year End 2023	Notes
GENERAL FUND	5,067,697	861,546	4,206,151	20,925,823		25,131,974	22,934,083	2,197,891	
Special Revenue Funds									
STATE HIGHWAY	74,534	23,166	51,368	48,102		99,470	77,412	22,058	
STREET MAINTENANCE AND REPAIR	99,849	63,484	35,832	1,080,600		1,116,432	1,093,873	22,559	
RECREATION	1,010,289	102,631	907,658	2,110,000		3,017,658	2,583,947	433,711	
SWIMMING POOL	532,828	46,076	486,752	440,000		926,752	484,904	441,848	
LAW ENFORCE. TRUST FUND	11,266	-	11,266	\$2,315,07		13,581		13,581	
BEXLEY BEAUTIFICATION FUND	3,808	-	3,808	\$0.00		3,808		3,808	
RIENDS OF JEFFREY PARK FUND	1,010	-	1,010	\$1,200.00		2,210	1,200	1,010	
ENFORCEMENT & EDUCATION FUND	21,125	-	21,125	\$351.00		21,476		21,476	
BEXLEY YOUTH ATHLETIC FUND	24,932	-	24,932	\$5,800.00		30,732	12,000	18,732	
TOURISM PROMOTION AND COMMUNITY EVENTS	7,910	-	7,910	\$2,161.59		10,071	5,000	5,071	
EVENTS AND EQUIPMENT FUND	3,289	-	3,289	\$0.00		3,289	1,500	1,789	
MARYANNA HOLBROOK SCHOLARSHIP	72,969	-	72,969	\$21,568.22		94,538	30,000	64,538	
MAJOR'S COURT COMPUTER FUND	3,306	-	3,306	1,000		4,306	1,500	2,806	
TAX INCENTIVE FUND	3,537	-	3,537	\$0.00		3,537		3,537	
MAIN ST PUBLIC IMP. TAX INC. E	353,782	75,206	278,576	1,956,500		2,235,076	1,954,140	280,936	
URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND	65,754	30,000	35,754	110,450		146,204	107,000	39,204	
Friends of Jeffrey Mansion Preschool	6,160	1,180	4,980	\$1,139.06		6,119	5,250	869	
Neighbors Helping Neighbors Fund	3,231	-	3,231	\$0.00		3,231		3,231	
FARMERS MARKET	125	-	125	\$0.00		125	-	125	
BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND	112	-	112	\$65,000.00		65,112	65,000	112	
BEXLEY LAND BANK FUND	53,113	-	53,113	\$12,573.07		65,686		65,686	
LOCAL CORONAVIRUS RELIEF FUND	0	-	0	\$686.46		687		687	
AMERICAN RESCUE PLAN ACT	1,291,985	156,876	1,135,109	\$725,443.14		1,860,552		1,860,552	
INFRASTRUCTURE DEVELOPMENT FUND	2,400,000	-	2,400,000	600,000		3,000,000	765,000	2,235,000	
Total Special Revenue Funds	6,044,913	498,618	5,545,763	7,184,890	-	12,730,652	7,187,726	5,542,926	
Debt Service Funds									
BOND RETIREMENT	467,505	-	467,505	1,942,516		2,410,021	1,942,516	467,505	
ECONOMIC DEVELOPMENT BOND SERV	711,225	-	711,225	77,750		788,975	788,975	(0)	
Total Debt Service Funds	1,178,729	-	1,178,729	2,020,266	-	3,198,995	2,731,491	467,504	
Capital Projects Funds									
SPECIAL ASSESSMENTS	152,105	-	152,105			152,105	94,000	58,105	
CAPITAL IMPROVEMENTS	2,030,307	1,091,882	938,424	1,050,000		1,988,424	1,523,434	464,990	
ROADS AND ALLEYS	1,288,973	339,752	949,221	2,100,000		3,049,221	2,265,286	783,935	
BORAD STREET	8,580	-	8,580	\$0.00		8,580		8,580	
ASHBOURNE AND ROOSEVELT PROJECT FUND	164,884	-	164,884	\$0.00		164,884		164,884	
CASSINGHAM AND VERNON	-	-	-	\$1,239,564.00		1,239,564		-	
SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS	127,260	-	127,260	\$1,832,599.00		1,959,859	1,959,574	285	
STANBURY AND CHELSEA IMPROVEMENTS FUND	255,996	-	255,996	\$4,853,393.00		5,109,389	5,109,389	(0)	
NORTH COLUMBIA AND SOUTH REMINGTON FUND	-	-	-	\$4,969,075.00		4,969,075		-	
Total Capital Project Funds	4,028,104	1,431,634	2,596,470	16,044,631	-	18,641,101	17,160,322	1,480,779	
Enterprise Funds									
WATER	1,192,151	181,391	1,010,760	3,048,843		4,059,603	3,454,753	604,850	
SEWER	3,486,404	609,031	2,877,373	2,867,468		5,744,841	3,456,097	2,288,744	
REFUSE	1,279,056	137,686	1,141,370	1,428,599		2,569,969	1,649,254	920,715	
Total Enterprise Funds	5,957,611	928,108	5,029,503	7,344,910	-	12,374,413	8,560,104	3,814,309	
Fiduciary Funds									
POLICE PENSION	276,708	-	276,708	675,000		951,708	899,115	52,593	
BLDG. STANDARDS FEE ASSESSMENT	16,577	-	16,577	\$2,349,51		18,926	1,800	17,126	
UNCLAIMED FUNDS	13,826	-	13,826	\$2,335.00		16,161		16,161	
SEWER CAPACITY FUND	14,873	-	14,873	\$0.00		14,873		14,873	
POLICE OFFICER OPTIONAL EQUIPMENT FUND	13,245	1,159	12,086	\$1,608.20		13,694	5,000	8,694	
HEALTH INSURANCE FUND	474,949	-	474,949	\$2,186,145.00		2,661,094	1,656,145	1,004,949	
Employee Separation Fund	88,734	-	88,734	\$30,000.00		118,734	30,000	88,734	
Total Fiduciary Funds	898,911	1,159	897,752	2,897,438	-	3,795,190	2,592,060	1,203,130	
Grand Total	23,175,966	3,721,066	19,454,368	56,417,957	-	75,872,325	61,165,786	14,706,539	

CITY OF BEXLEY
Non- General Funds Appropriations Report
From: 1/1/2023 to 7/31/2023

Fund	Budget	YTD	Remaining
	\$	\$	\$
02 - STATE HIGHWAY Total	\$ 100,578	\$ 35,665	\$ 64,913
03 - STREET MAINTENANCE AND REPAIR Total	1,157,344	697,710	459,634
05 - RECREATION Total	2,686,573	1,591,864	1,094,709
06 - BOND RETIREMENT Total	1,942,516	353,423	1,589,093
08 - SPECIAL ASSESSMENTS Total	94,000	613	93,387
09 - WATER Total	3,625,132	1,758,445	1,866,687
10 - SEWER Total	4,065,125	2,438,966	1,626,159
11 - REFUSE Total	1,785,295	963,521	821,774
12 - POLICE PENSION Total	899,115	428,449	470,667
13 - CAPITAL IMPROVEMENTS Total	2,614,997	668,651	1,946,346
14 - SWIMMING POOL Total	530,980	369,068	161,912
23 - FRIENDS OF JEFFREY PARK FUND Total	1,200	-	1,200
25 - BLDG. STANDARDS FEE ASSESSMENT Total	1,800	-	1,800
26 - BEXLEY YOUTH ATHLETIC FUND Total	12,000	-	12,000
27 - TOURISM PROMOTION AND COMMUNITY EVENTS Total	5,000	-	5,000
28 - EVENTS AND EQUIPMENT FUND Total	1,500	-	1,500
29 - MARYANNA HOLBROOK SCHOLARSHIP Total	30,000	-	30,000
30 - BUDGET STABILITY FUND Total	-	-	-
31 - MAYOR'S COURT COMPUTER FUND Total	1,500	-	1,500
34 - STREETS AND ALLEYS Total	2,578,115	948,047	1,630,068
36 - MAIN ST PUBLIC IMP. TAX INC. E Total	2,029,081	235,489	1,793,592
51 - ECONOMIC DEVELOPMENT BOND SERV Total	788,975	16,981	771,994
52 - URBAN REDEVELOPMENT TAX INCREMENT EQIVALENT FU	137,000	30,621	106,379
53 - NORTHEAST QUADRANT PROJECT FUND Total	-	-	-
54 - Broad and Main Street Projects Total	-	-	-
55 - BORAD STREET Total	-	-	-
56 - Friends of Jeffrey Mansion Preschool Total	6,430	2,478	3,952
57 - Neighbors Helping Neighbors Fund Total	-	-	-
58 - FARMERS MARKET Total	-	-	-
59 - BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND	65,000	-	65,000
60 - POLICE OFFICER OPTIONAL EQUIPMENT FUND Total	5,680	2,316	3,364
61 - MAIN EVENT FUND Total	-	-	-
62 - HEALTH INSURANCE FUND Total	1,656,145	575,792	1,080,353
63 - Employee Separation Fund Total	30,000	30,000	-
69 - CASSINGHAM AND VERNON Total	1,239,564	42,008	1,197,556
72 - SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS Total	1,959,574	688,954	1,270,620
73 - AMERICAN RESCUE PLAN ACT Total	156,876	65,626	91,249
75 - INFRASTRUCTURE DEVELOPMENT FUND Total	765,000	53,940	711,060
76 - STANBURY AND CHELSEA IMPROVEMENTS FUND Total	5,109,389	422,703	4,686,686
77 - POOL REPLACEMENT FUND Total	-	-	-
78 - NORTH COLUMBIA AND OUTH REMINGTON IMPROVEMEI	4,969,075	62,066	4,907,009
79 - MANDATORY DRUG FUNE FUND Total	0	0	-
Grand Total	\$ 41,050,559	\$ 12,483,396	\$ 28,567,163



Statement of Cash Position
City of Bexley
Statement of Cash Position
From: 1/1/2023 to 7/31/2023

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance
1	GENERAL FUND	\$ 5,067,697	\$ 14,179,615	\$ 15,070,135	\$ 4,177,177
2	STATE HIGHWAY	74,534	27,672	35,665	66,540
3	STREET MAINTENANCE AND REPAIR	99,317	751,841	697,710	153,448
5	RECREATION	1,010,289	1,484,812	1,591,864	903,237
6	BOND RETIREMENT	467,505	1,942,516	353,423	2,056,597
8	SPECIAL ASSESSMENTS	152,105	30,803	613	182,294
9	WATER	1,192,151	1,714,453	1,758,445	1,148,159
10	SEWER	3,486,404	1,792,300	2,438,966	2,839,738
11	REFUSE	1,279,056	910,881	963,521	1,226,416
12	POLICE PENSION	276,708	397,338	428,449	245,597
13	CAPITAL IMPROVEMENTS	2,030,307	1,050,000	668,651	2,411,656
14	SWIMMING POOL	532,828	367,891	369,068	531,651
18	LAW ENFORCE. TRUST FUND	11,266	4,640	-	15,906
20	BEXLEY BEAUTIFICATION FUND	3,808	-	-	3,808
23	FRIENDS OF JEFFREY PARK FUND	1,010	-	-	1,010
24	ENFORCEMENT & EDUCATION FUND	21,125	300	-	21,425
25	BLDG. STANDARDS FEE ASSESSMENT	16,577	931	-	17,508
26	BEXLEY YOUTH ATHLETIC FUND	24,932	1,725	-	26,657
27	TOURISM PROMOTION AND COMMUNITY EVENTS	7,910	1,432	-	9,342
28	EVENTS AND EQUIPMENT FUND	3,289	-	-	3,289
29	MARYANNA HOLBROOK SCHOLARSHIP	72,969	2,400	-	75,369
30	BUDGET STABILITY FUND	1,875,000	50,000	-	1,925,000
31	MAYOR'S COURT COMPUTER FUND	3,306	873	-	4,179
32	UNCLAIMED FUNDS	13,826	-	-	13,826
34	STREETS AND ALLEYS	1,288,973	1,108,793	948,047	1,449,719
35	TAX INCENTIVE FUND	3,537	-	-	3,537
36	MAIN ST PUBLIC IMP. TAX INC. E	353,782	2,201,095	235,489	2,319,388
39	SEWER CAPACITY FUND	14,873	-	-	14,873
51	ECONOMIC DEVELOPMENT BOND SERV	711,225	-	16,981	694,244
52	URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND	65,754	54,994	30,621	90,128
55	BORAD STREET	8,580	-	-	8,580
56	Friends of Jeffrey Mansion Preschool	6,160	-	2,478	3,682
57	Neighbors Helping Neighbors Fund	3,231	-	-	3,231
58	FARMERS MARKET	125	-	-	125
59	BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND	112	-	-	112
60	POLICE OFFICER OPTIONAL EQUIPMENT FUND	13,245	366	2,316	11,295
62	HEALTH INSURANCE FUND	474,949	1,207,652	575,792	1,106,809
63	Employee Separation Fund	88,734	30,000	30,000	88,734
64	ASHBOURNE AND ROOSEVELT PROJECT FUND	164,884	-	-	164,884
70	BEXLEY LAND BANK FUND	53,113	-	-	53,113
72	SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS	127,260	661,823	688,954	100,129
73	AMERICAN RESCUE PLAN ACT	1,291,985	-	65,626	1,226,359
75	INFRASTRUCTURE DEVELOPMENT FUND	2,400,000	600,000	53,940	2,946,060
76	STANBERRY AND CHELSEA IMPROVEMENTS FUND	255,996	408,423	422,703	241,716
77	POOL REPLACEMENT FUND	-	200,000	-	200,000
78	NORTH COLUMBIA AND OUTH REMINGTON IMPROVEMENTS FUND	-	62,066	62,066	-
79	MANDATORY DRUG FUNE FUND	-	-	-	-
Grand Total:		\$ 25,050,434	\$ 31,289,643	\$ 27,553,531	\$ 28,786,545



**RECONCILIATION OF CASH POSITION
CHECKING AND INVESTMENT ACCOUNT STATEMENTS**

Bank Reconciliation as of >	30-Apr-23	31-May-23	30-Jun-23	31-Jul-23
PNC Checking Account per Bank	\$ 2,387,903	\$ 3,259,471	\$ 2,004,959	\$ 2,154,429
Less Outstanding Checks	\$ (605,550)	\$ (135,216)	\$ (324,614)	\$ (244,384)
Returned Item				
Pre-posted Expense				
Preposted Revenue	13,447			32,537
Payroll Transfer Correction			(36,851)	
Other Adjustments (net)	1,471	1,275	2,649	3,223
PNC Account per Books	\$ 1,797,271	\$ 3,125,530	\$ 1,646,143	\$ 1,945,805
Other Accounts:				
STAR	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
First Financial	224,862	225,053	225,238	225,429
Ohio State Bank	250,000	250,000	250,000	250,000
Ohio State Bank (Savings)	5,008,655	5,031,914	5,055,189	5,079,343
US Bank Trust	19,050,434	19,091,172	21,123,323	21,185,967
Payroll				
Investment Accounts sub-total	\$ 24,633,951	\$ 24,698,139	\$ 26,753,750	\$ 26,840,739
First Financial Interest				
Net US Bank Trust Interest				
Ohio State Bank Interest				
Trust Fees				
Other Adjustments -				
Investment Accounts per Books	\$ 24,633,951	\$ 24,698,139	\$ 26,753,750	\$ 26,840,739
Total Cash Fund Balances per Books	\$ 26,431,222	\$ 27,823,669	\$ 28,399,893	\$ 28,786,544