



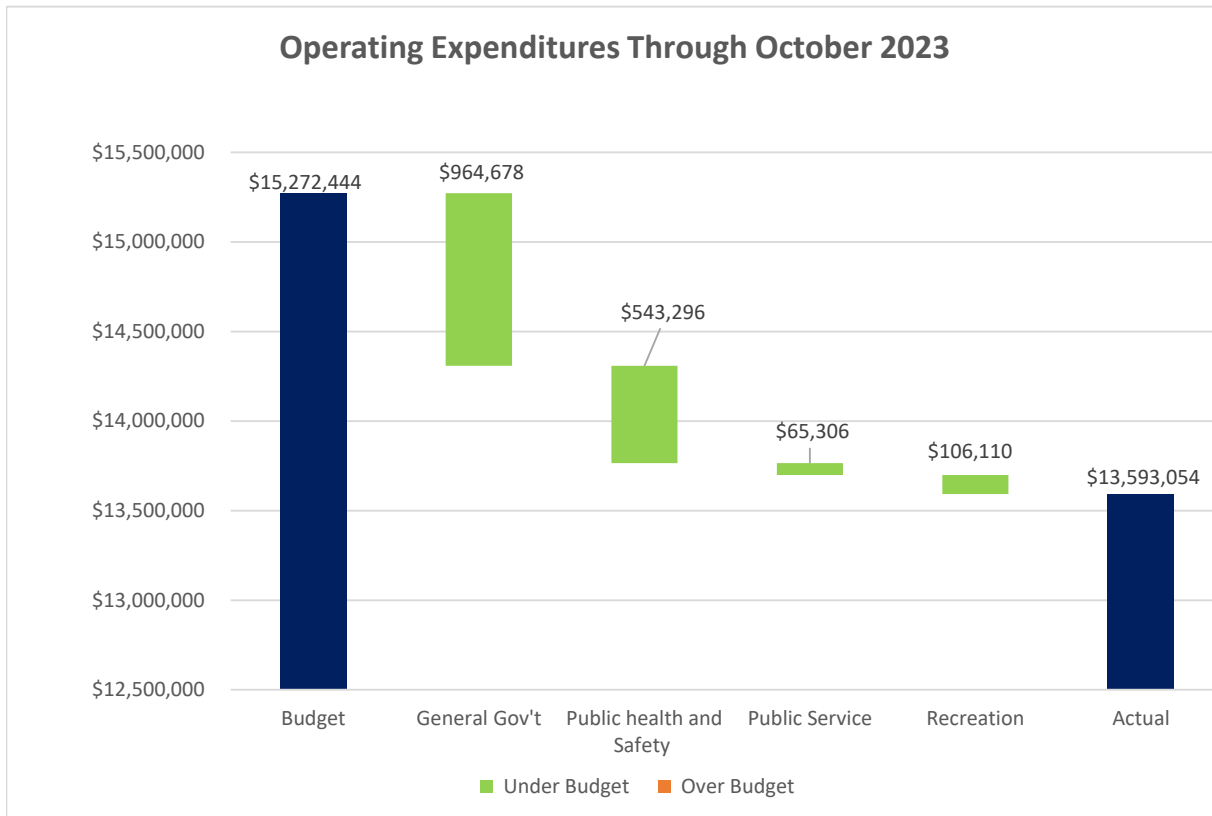
October 31, 2023 Budget Report Summary

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

- 1) Income Tax continues to out perform forecast. Through October \$1.8 million has been collected in excess of forecast.
- 2) Investment income also exceeds forecast \$477,000 YTD due to larger investment balances and higher yields. In October 2022 the City had an invested balance of \$23 million with an average yield of 1.6%. In 2023, the City has an invested balance of \$27 million with an average yield of 3.9%.
- 3) Overall revenue is better than projected by \$1 million. The amount would be higher; however grants revenue is \$984,000,000 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 over \$770,000.
- 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 October is almost \$1,168,000 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 (\$770,000 of the positive \$985,000). Grants revenue is also nearly \$885,000 under budget.

Development Department expenditures are over budget \$70,000 primarily 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.

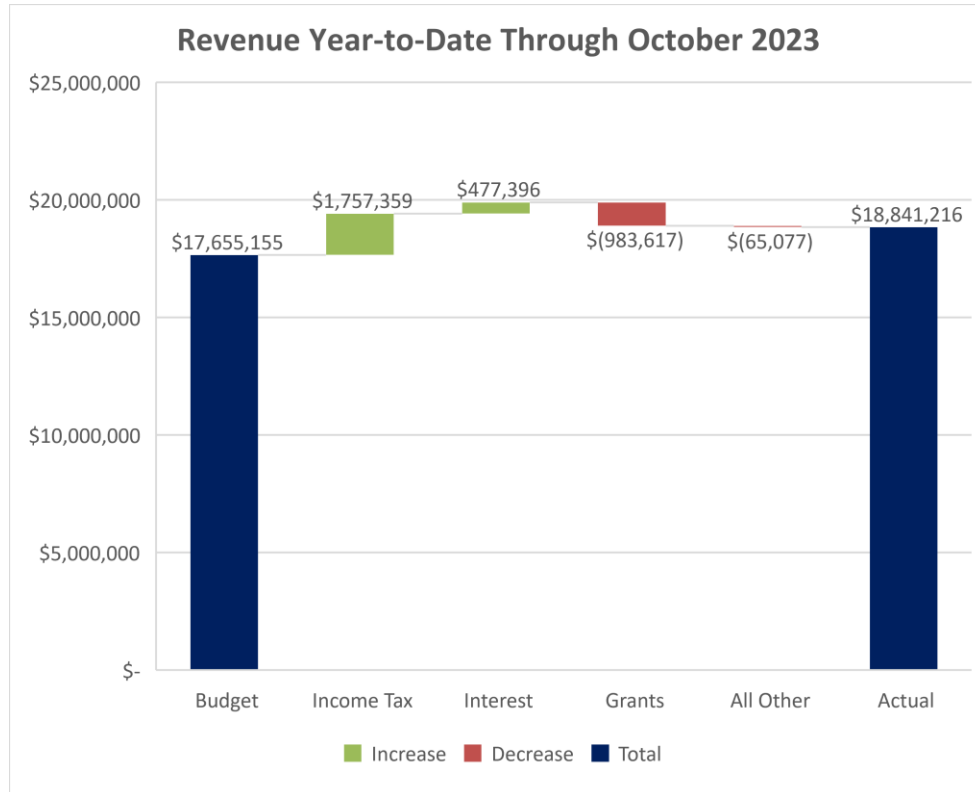
The Building Department is under budget \$61,000. Professional Contracts has a budget of \$130,000 but less than \$52,000 has been spent YTD.

Recreation Items

Parks Department expenditures are under budget by \$78,000. The Contracts and Parks Planning line items have a combined budget of \$89,000 but only \$16,000 expended YTD.



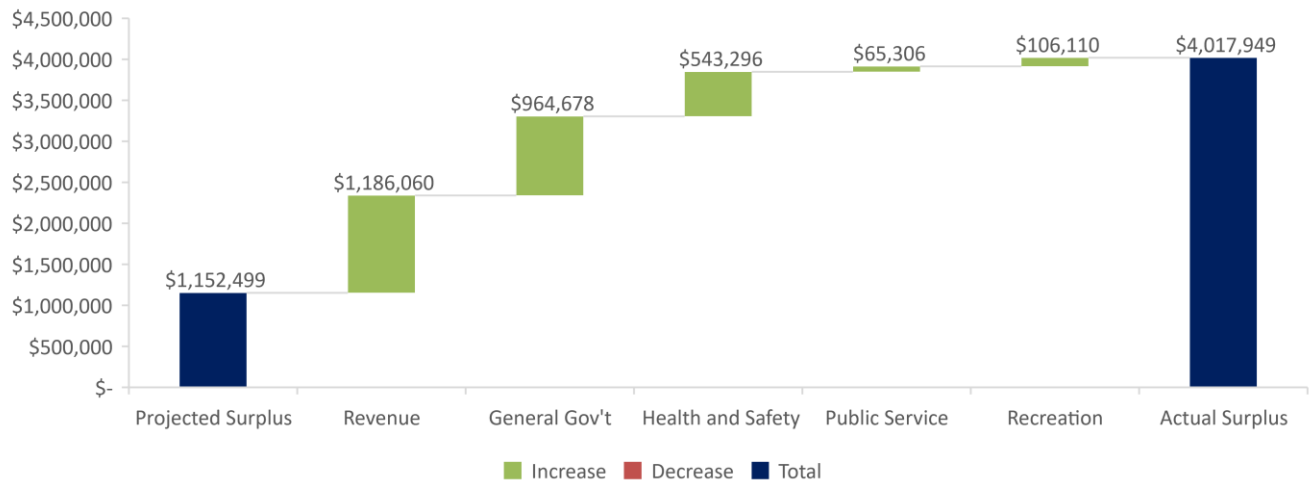
City of Bexley





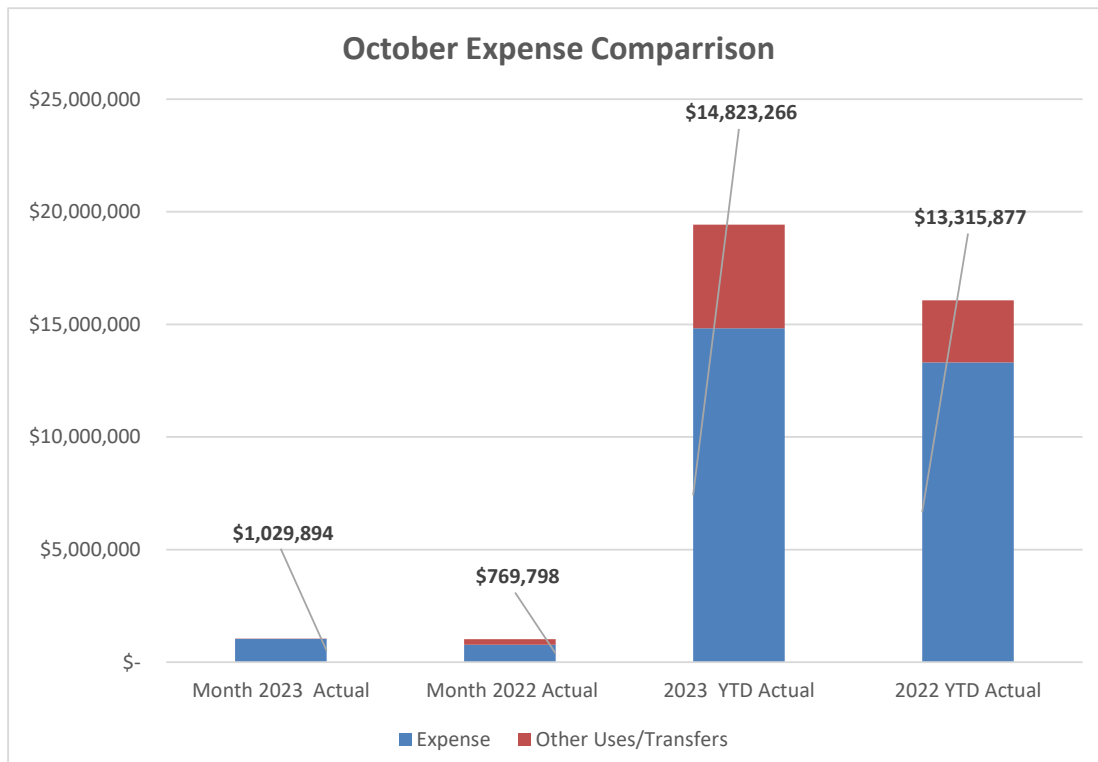
City of Bexley

Projected Operating Surplus Through October 2023



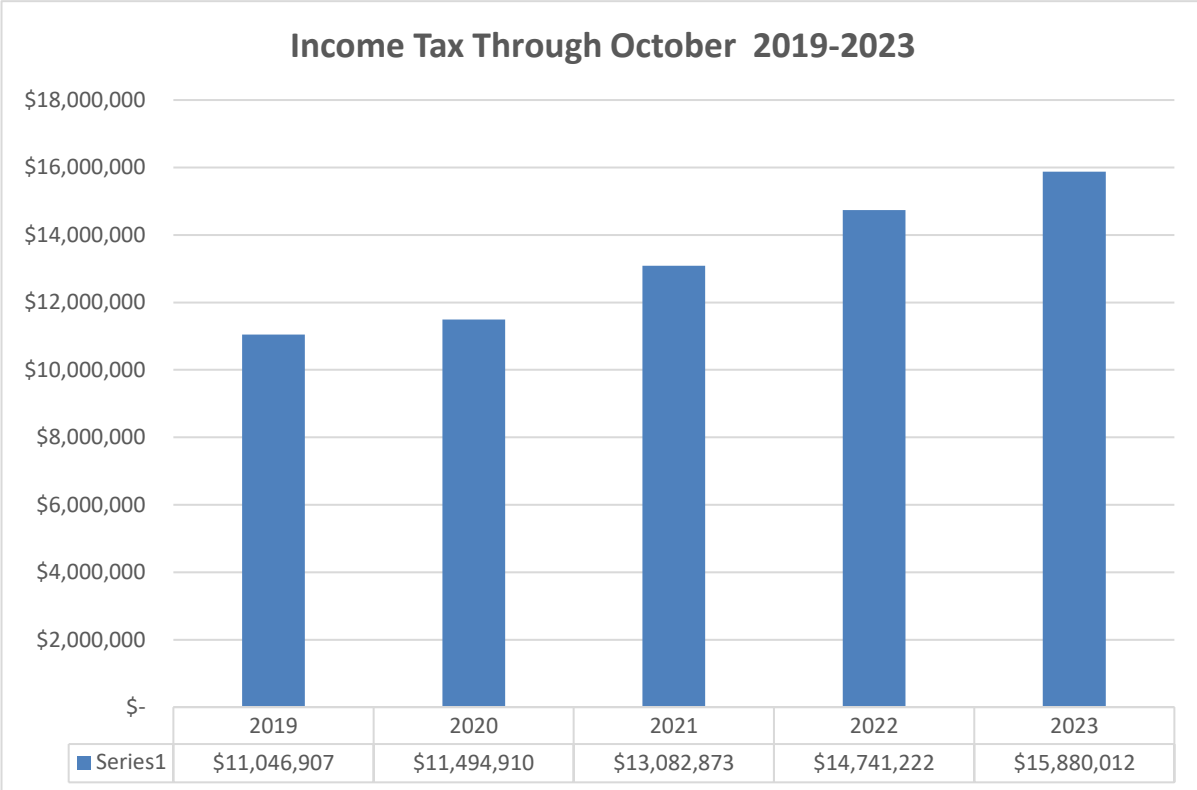


City of Bexley





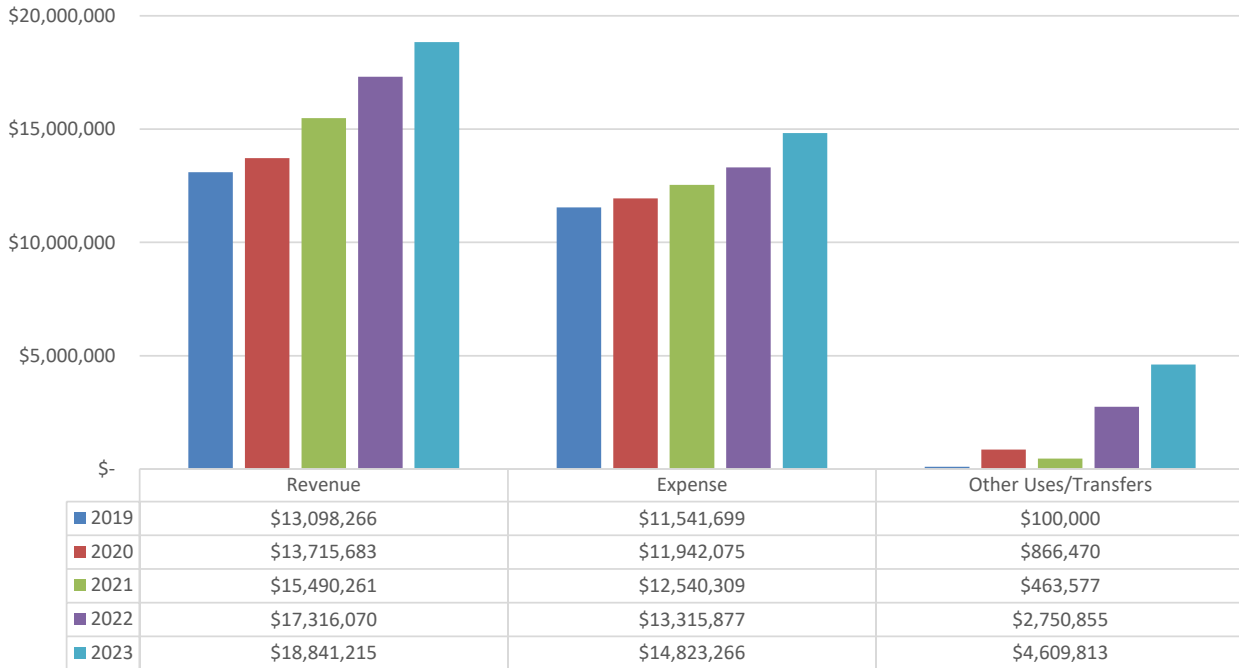
City of Bexley





City of Bexley

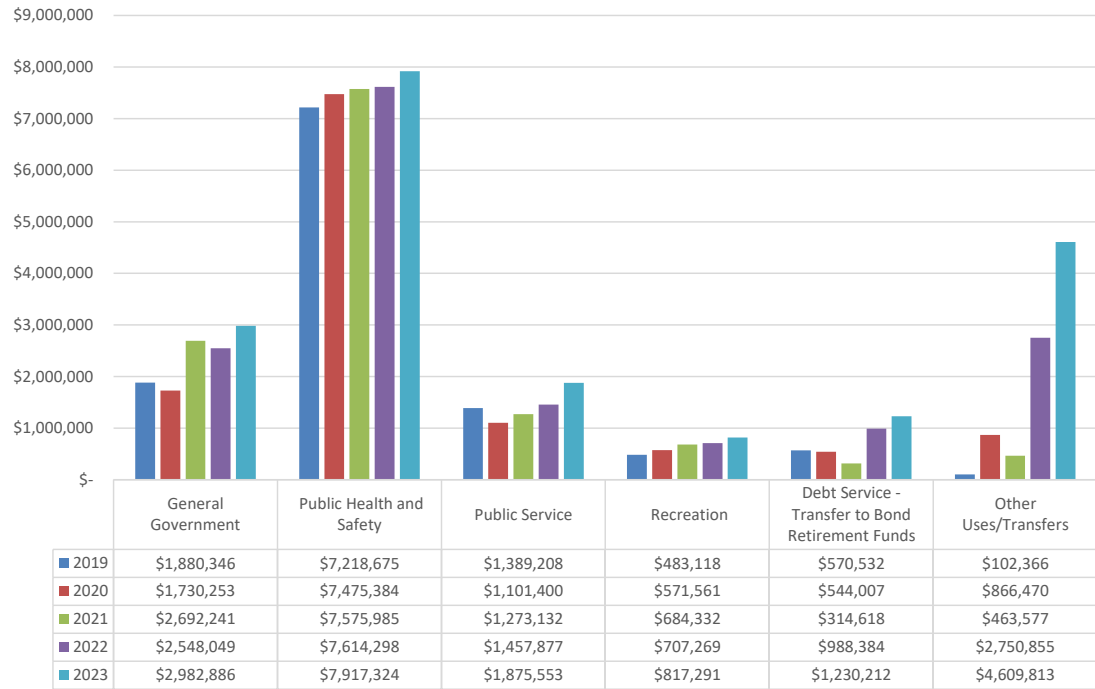
REVENUE EXPENSE AND OTHER USES/TRANSFERS THROUGH OCTOBER 2019-2023





City of Bexley

EXPENDITURES AND OTHER USES/TRANSFERS THROUGH OCTOBER 2019-2023





CITY OF BEXLEY
General Fund

October 2023 Budget vs Actual

	October			Year-to-Date				Year over Year Increase (Decrease)
	Budget	Actual	Better (Worse)	Budget	Actual	Better (Worse)	Oct-22	
Revenue								
City Income Tax	\$ 1,337,056	\$ 1,647,832	\$ 310,777	\$ 14,122,653	\$ 15,880,012	\$ 1,757,359	\$ 14,741,222	\$ 1,138,790
Local Government	41,667	45,634	3,967	416,667	474,876	58,209	496,524	(21,648)
Real Estate Tax	-	-	-	575,000	615,095	40,095	582,634	32,462
Interest	16,667	63,010	46,344	166,667	644,063	477,396	173,613	470,450
Building Permits	41,333	95,173	53,840	413,333	428,082	14,748	338,844	89,237
Franchise and ROW Fees	7,917	-	(7,917)	229,169	113,870	(115,299)	129,049	(15,179)
Grants	121,583	(33,750)	(155,333)	1,215,833	232,216	(983,617)	307,521	(75,305)
CIC Revenue	14,167	4,167	(10,000)	141,667	97,500	(44,167)	191,667	(94,167)
All Other	37,417	14,039	(23,378)	374,167	355,503	(18,664)	354,997	505
Totals	\$ 1,617,806	\$ 1,836,105	\$ 218,299	\$ 17,655,155	\$ 18,841,215	\$ 1,186,060	\$ 17,316,070	\$ 1,525,145
Operating Expenditures								
General Government								
Mayor's Office	\$ 34,224	\$ 30,917	\$ 3,307	\$ 384,252	\$ 389,963	\$ (5,711)	\$ 353,586	\$ 36,377
Grants	121,583	31,952	89,631	1,215,833	446,548	769,286	199,540	247,008
Auditor's Office	82,482	79,761	2,721	726,772	669,574	57,198	636,547	33,028
Attorney's Office	15,833	13,456	2,378	158,333	85,565	72,769	131,547	(45,982)
Civil Service	1,917	6,473	(4,556)	19,167	7,834	11,333	37,392	(29,557)
City Council	5,481	5,804	(323)	54,809	47,829	6,980	50,421	(2,591)
Courts	15,929	13,805	2,124	162,239	140,038	22,202	122,698	17,339
Development Office	9,281	8,890	391	95,656	165,376	(69,720)	94,056	71,320
Technology	39,341	30,453	8,888	402,241	360,748	41,493	303,016	57,732
Building Department	51,133	76,468	(25,335)	569,105	507,999	61,107	487,891	20,108
Senior Programs	13,016	13,326	(309)	142,009	154,571	(12,561)	109,931	44,639
Boards and Commissions	1,715	513	1,201	17,147	6,842	10,305	21,425	(14,583)
Total General Government	\$ 391,935	\$ 311,816	\$ 80,118	\$ 3,947,564	\$ 2,982,886	\$ 964,678	\$ 2,548,049	\$ 434,837
Public Health and Safety								
Police Department	\$ 471,827	\$ 386,335	\$ 85,492	\$ 5,359,707	\$ 4,902,550	\$ 457,156	\$ 4,689,299	\$ 213,252
Fire Contract	-	-	-	2,619,177	2,619,177	-	2,527,510	91,667
Emergency Warning	-	-	-	20,475	19,167	1,308	18,120	1,047
Street Lighting	30,935	52,355	(21,419)	329,194	236,861	92,333	247,264	(10,403)
Health Department	-	2,024	(2,024)	132,067	139,569	(7,502)	132,106	7,463
Total Public Health and Safety	\$ 502,762	\$ 440,713	\$ 62,049	\$ 8,460,620	\$ 7,917,324	\$ 543,296	\$ 7,614,298	\$ 303,026
Public Service								
Service Administration	\$ 17,575	\$ 18,029	\$ (454)	\$ 196,020	\$ 178,750	\$ 17,271	\$ 165,650	\$ 13,099
Building and Parks Maintenance	125,914	190,645	(64,731)	1,374,839	1,326,804	48,035	1,226,226	100,578
Street Fund Transfer	-	-	-	370,000	370,000	-	66,000	304,000
Total Public Service	\$ 143,489	\$ 208,675	\$ (65,185)	\$ 1,940,859	\$ 1,875,553	\$ 65,306	\$ 1,457,877	\$ 417,677
Recreation								
Jeffrey Mansion	\$ 22,568	\$ 17,068	\$ 5,500	\$ 259,513	\$ 223,591	\$ 35,922	\$ 189,563	\$ 34,029
Parks	43,664	51,622	(7,959)	413,888	343,700	70,188	267,706	75,994
Recreation Transfer	-	-	-	250,000	250,000	-	250,000	-
Total Recreation	\$ 66,232	\$ 68,690	\$ (2,458)	\$ 923,401	\$ 817,291	\$ 106,110	\$ 707,269	\$ 110,022
Operating Expenditures Before Debt Service	1,104,418	1,029,894	74,524	15,272,444	13,593,054	1,679,390	12,327,493	1,265,562
Debt Service - Transfer to Bond Retirement Funds	-	-	-	1,230,212	1,230,212	-	988,384	241,828
Estimated Additional Appropriations	-	-	-	-	-	-	-	-
Estimated Unspent Appropriations	-	-	-	-	-	-	-	-
Total Operating Expenditures	\$ 1,104,418	\$ 1,029,894	\$ 74,524	\$ 16,502,656	\$ 14,823,266	\$ 1,679,390	\$ 13,315,877	\$ 1,507,390
Revenue Over (Under) Expenditures and Debt	\$ 513,389	\$ 806,211	\$ 292,822	\$ 1,152,499	\$ 4,017,949	\$ 2,865,450	\$ 4,000,193	\$ 17,756
Other Financing Sources								
CARES Reimbursement	-	-	-	-	-	-	52,631	(52,631)
Total Other Financing Sources	-	-	-	-	-	-	52,631	(52,631)
Other Financing Uses								
Transfer to Budget Stability	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 150,000	\$ (100,000)
Loan to TIF Fund	-	-	-	-	1,950,000	-	-	-
Transfer to Capital Improvements Fund	-	-	-	1,050,000	1,050,000	-	1,000,000	50,000
Employee Payout Fund	-	-	-	30,000	30,000	-	30,000	-
Transfer to Pool Fund	-	-	-	120,000	120,000	-	-	120,000
Transfer to Infrastructure Development	-	-	-	600,000	600,000	-	900,000	(300,000)
Transfer to Pool Replacement Fund	-	-	-	200,000	200,000	-	200,000	-
Transfer to Economic Bond Dev.	-	-	-	-	-	-	-	-
Prior Year Encumbrances	-	10,504	-	861,456	609,813	251,643	470,855	138,958
Total Other Uses	\$ -	\$ 10,504	\$ -	\$ 2,911,456	\$ 4,609,813	\$ 251,643	\$ 2,750,855	\$ 1,858,958
Beginning Fund Balance (1)	\$ 2,795,354	\$ 3,680,129	\$ 884,775	\$ 5,067,699	\$ 5,067,699	\$ -	\$ 4,207,556	\$ 5,067,699
Audit Adjustment	-	-	-	-	-	-	-	-
Net Increase (Decrease)	513,389	795,707	(1,758,957)	(1,758,957)	(591,863)	-	1,301,969	(6,101,389)
Ending Cash Fund Balance	\$ 3,308,742	\$ 4,475,836	\$ 1,167,094	\$ 3,308,743	\$ 4,475,836	\$ 1,167,093	\$ 5,509,525	\$ (1,033,689)

**City of Bexley
Projected Resources and Appropriations
October 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	39,470	25,171,444	22,997,083	2,174,361	
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	27,000		38,266	15,906	22,360	
BEXLEY BEAUTIFICATION FUND	3,808	-	3,808	-		3,808		3,808	
FRIENDS OF JEFFREY PARK FUND	1,010	-	1,010	1,200		2,210	1,200	1,010	
ENFORCEMENT & EDUCATION FUND	21,125	-	21,125	351		21,476	21,425	51	
BEXLEY YOUTH ATHLETIC FUND	24,932	-	24,932	5,800		30,732	12,000	18,732	
TOURISM PROMOTION AND COMMUNITY EVENTS	7,910	-	7,910	2,162		10,071	5,000	5,071	
EVENTS AND EQUIPMENT FUND	3,289	-	3,289	-		3,289	1,500	1,789	
MARYANNA HOLBROOK SCHOLARSHIP	72,969	-	72,969	21,568		94,538	30,000	64,538	
MAYOR'S COURT COMPUTER FUND	3,306	-	3,306	1,000		4,306	1,500	2,806	
TAX INCENTIVE FUND	3,537	-	3,537	-		3,537		3,537	
MAIN ST PUBLIC IMP. TAX INC. E	353,782	75,206	278,576	1,956,500	266	2,235,342	1,954,140	281,202	
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		6,119	5,250	869	
Neighbors Helping Neighbors Fund	3,231	-	3,231	-		3,231		3,231	
FARMERS MARKET	125	-	125	-		125	-	125	
BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND	112	-	112	65,000		65,112	65,000	112	
BEXLEY LAND BANK FUND	53,113	-	53,113	12,573		65,686		65,686	
LOCAL CORONAVIRUS RELIEF FUND	0	-	0	686		687		687	
AMERICAN RESCUE PLAN ACT	1,291,985	156,876	1,135,109	725,443		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	7,209,575	266	12,755,603	7,225,057	5,530,546	
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	26,903	3,076,124	2,265,286	810,838	
BORAD STREET	8,580	-	8,580	-		8,580		8,580	
ASHBOURNE AND ROOSEVELT PROJECT FUND	164,884	-	164,884	-		164,884		164,884	
CASSINGHAM AND VERNON	-	-	-	1,239,564		1,239,564	1,239,564	-	
SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS	127,260	-	127,260	1,832,599		1,959,859	1,959,574	285	
STANBERY AND CHELSEA IMPROVEMENTS FUND	255,996	-	255,996	4,853,393		5,109,389	5,109,389	(0)	
NORTH COLUMBIA AND SOUTH REMINGTON FUND				4,969,075		4,969,075	4,969,075	-	
Total Capital Project Funds	4,028,104	1,431,634	2,596,470	16,044,631	26,903	18,668,004	17,160,322	1,507,682	
Enterprise Funds									
WATER	1,192,151	181,391	1,010,760	3,048,843	11,013	4,070,616	3,466,753	603,863	
SEWER	3,486,404	609,031	2,877,373	2,867,468		5,744,841	3,474,097	2,270,744	
REFUSE	1,279,056	137,686	1,141,370	1,428,599	1,645	2,571,614	1,649,254	922,360	
Total Enterprise Funds	5,957,611	928,108	5,029,503	7,344,910	12,658	12,387,071	8,590,104	3,796,967	
Fiduciary Funds									
POLICE PENSION	276,708	-	276,708	675,000		951,708	899,115	52,593	
BLDG. STANDARDS FEE ASSESSMENT	16,577	-	16,577	2,350		18,926	1,800	17,126	
UNCLAIMED FUNDS	13,826	-	13,826	2,335		16,161		16,161	
SEWER CAPACITY FUND	14,873	-	14,873	-		14,873		14,873	
POLICE OFFICER OPTIONAL EQUIPMENT FUND	13,245	1,159	12,086	1,608		13,694	5,000	8,694	
HEALTH INSURANCE FUND	474,949	-	474,949	2,186,145		2,661,094	1,656,145	1,004,949	
Employee Separation Fund	88,734	-	88,734	30,000		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	56,442,642	79,296	75,976,306	61,296,117	14,680,189	

CITY OF BEXLEY
Non- General Funds Appropriations Report
From: 1/1/2023 to 10/31/2023

Fund	Budget	YTD	Remaining Appropriations
02 - STATE HIGHWAY Total	\$ 100,578	\$ 37,376	\$ 63,202
03 - STREET MAINTENANCE AND REPAIR Total	1,157,344	882,540	274,804
05 - RECREATION Total	2,685,882	2,096,206	589,675
06 - BOND RETIREMENT Total	1,942,516	1,341,691	600,825
08 - SPECIAL ASSESSMENTS Total	94,000	1,116	92,884
09 - WATER Total	3,637,132	2,482,303	1,154,828
10 - SEWER Total	4,083,125	2,635,073	1,448,052
11 - REFUSE Total	1,785,295	1,353,926	431,369
12 - POLICE PENSION Total	899,115	544,849	354,267
13 - CAPITAL IMPROVEMENTS Total	2,564,149	938,455	1,625,695
14 - SWIMMING POOL Total	530,980	475,648	55,332
18 - LAW ENFORCE. TRUST FUND Total	15,906	1,201	14,706
23 - FRIENDS OF JEFFREY PARK FUND Total	1,200	-	1,200
24 - ENFORCEMENT & EDUCATION FUND Total	21,425	-	21,425
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
31 - MAYOR'S COURT COMPUTER FUND Total	1,500	-	1,500
34 - STREETS AND ALLEYS Total	2,578,115	1,392,178	1,185,937
36 - MAIN ST PUBLIC IMP. TAX INC. E Total	2,029,081	305,413	1,723,668
51 - ECONOMIC DEVELOPMENT BOND SERV Total	788,975	16,981	771,994
52 - URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FL	137,000	106,242	30,758
56 - Friends of Jeffrey Mansion Preschool Total	6,430	2,478	3,952
59 - BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND	65,000	-	65,000
60 - POLICE OFFICER OPTIONAL EQUIPMENT FUND Total	5,680	2,316	3,364
62 - HEALTH INSURANCE FUND Total	1,656,145	802,303	853,842
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 To	1,959,574	1,447,355	512,219
73 - AMERICAN RESCUE PLAN ACT Total	156,876	87,284	69,591
75 - INFRASTRUCTURE DEVELOPMENT FUND Total	765,000	53,940	711,060
76 - STANBERY AND CHELSEA IMPROVEMENTS FUND Total	5,109,389	493,547	4,615,842
77 - POOL REPLACEMENT FUND Total	-	-	-
78 - NORTH COLUMBIA AND OUTH REMINGTON IMPROVEME	4,969,075	105,525	4,863,550
Grand Total	\$ 41,066,350	\$ 17,677,954	\$ 23,388,396



Statement of Cash Position
City of Bexley
Statement of Cash Position
From: 1/1/2023 to 10/31/2023

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance
	1 GENERAL FUND	\$ 5,067,697	\$ 18,841,215	\$ 19,433,079	\$ 4,475,833
	2 STATE HIGHWAY	74,534	41,030	37,376	78,187
	3 STREET MAINTENANCE AND REPAIR	99,317	981,084	882,540	197,861
	5 RECREATION	1,010,289	1,824,695	2,096,206	738,778
	6 BOND RETIREMENT	467,505	1,942,516	1,341,691	1,068,329
	8 SPECIAL ASSESSMENTS	152,105	59,977	1,116	210,966
	9 WATER	1,192,151	2,825,834	2,482,303	1,535,682
	10 SEWER	3,486,404	2,657,006	2,635,073	3,508,337
	11 REFUSE	1,279,056	1,337,453	1,353,926	1,262,583
	12 POLICE PENSION	276,708	687,578	544,849	419,437
	13 CAPITAL IMPROVEMENTS	2,030,307	1,050,000	938,455	2,141,852
	14 SWIMMING POOL	532,828	426,434	475,648	483,614
	18 LAW ENFORCE. TRUST FUND	11,266	27,673	1,201	37,738
	20 BEXLEY BEAUTIFICATION FUND	3,808	-	-	3,808
	23 FRIENDS OF JEFFREY PARK FUND	1,010	-	-	1,010
	24 ENFORCEMENT & EDUCATION FUND	21,125	400	-	21,525
	25 BLDG. STANDARDS FEE ASSESSMENT	16,577	1,568	-	18,144
	26 BEXLEY YOUTH ATHLETIC FUND	24,932	5,525	-	30,457
	27 TOURISM PROMOTION AND COMMUNITY EVENTS	7,910	2,924	-	10,834
	28 EVENTS AND EQUIPMENT FUND	3,289	-	-	3,289
	29 MARYANNA HOLBROOK SCHOLARSHIP	72,969	8,204	-	81,173
	30 BUDGET STABILITY FUND	1,875,000	50,000	-	1,925,000
	31 MAYOR'S COURT COMPUTER FUND	3,306	1,175	-	4,481
	32 UNCLAIMED FUNDS	13,826	-	-	13,826
	34 STREETS AND ALLEYS	1,288,973	2,013,943	1,392,178	1,910,737
	35 TAX INCENTIVE FUND	3,537	-	-	3,537
	36 MAIN ST PUBLIC IMP. TAX INC. E	353,782	2,352,881	305,413	2,401,250
	39 SEWER CAPACITY FUND	14,873	-	-	14,873
	51 ECONOMIC DEVELOPMENT BOND SERV	711,225	75,000	16,981	769,244
	52 URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND	65,754	109,987	106,242	69,500
	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	523	2,316	11,452
	62 HEALTH INSURANCE FUND	474,949	1,207,652	802,303	880,298
	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	1,368,738	1,447,355	48,643
	73 AMERICAN RESCUE PLAN ACT	1,291,985	-	87,284	1,204,700
	75 INFRASTRUCTURE DEVELOPMENT FUND	2,400,000	600,000	53,940	2,946,060
	76 STANBERY AND CHELSEA IMPROVEMENTS FUND	255,996	475,122	493,547	237,571
	77 POOL REPLACEMENT FUND	-	200,000	-	200,000
	78 NORTH COLUMBIA AND OUTH REMINGTON IMPROVEMENTS FUND	-	105,525	105,525	-
	79 MANDATORY DRUG FINE FUND	-	-	-	-
	80 Bexley Senior Services	-	-	-	-
Grand Total:		\$ 25,050,434	\$ 41,353,670	\$ 37,111,033	\$ 29,293,070



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

Bank Reconciliation as of >	31-Jul-23	31-Aug-23	30-Sep-23	31-Oct-23
PNC Checking Account per Bank	\$ 2,154,429	\$ 3,269,767	\$ 2,881,737	\$ 2,012,204
Less Outstanding Checks	\$ (244,384)	\$ (335,616)	\$ (1,484,033)	\$ (52,674)
Returned Item				
August Expense Posted in September		12,072		
Preposted Revenue	32,537	11,358		269,216
Payroll Transfer Correction				
Other Adjustments (net)	3,223	614	5,512	912
PNC Account per Books	\$ 1,945,805	\$ 2,958,195	\$ 1,403,216	\$ 2,229,658
Other Accounts:				
STAR	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
First Financial	225,429	225,621	225,993	225,993
Ohio State Bank	250,000	250,000	250,000	250,000
Ohio State Bank (Savings)	5,079,343	5,103,610	5,127,161	5,151,682
US Bank Trust	21,185,967	21,235,796	21,297,331	21,335,534
Payroll				
Investment Accounts sub-total	\$ 26,840,739	\$ 26,915,027	\$ 27,000,485	\$ 27,063,209
First Financial Interest				203
Net US Bank Trust Interest				
Ohio State Bank Interest				
Trust Fees				
Other Adjustments -				
Investment Accounts per Books	\$ 26,840,739	\$ 26,915,027	\$ 27,000,485	\$ 27,063,412
Total Cash Fund Balances per Books	\$ 28,786,544	\$ 29,873,222	\$ 28,403,701	\$ 29,293,070