



CITY OF BEXLEY
General Fund

July 2022 Budget vs Actual

	July			Year-to-Date				Year over Year Increase (Decrease)
	Budget	Actual	Better (Worse)	Budget	Actual	Better (Worse)	Jul-21	
<u>Revenue</u>								
City Income Tax	\$ 1,000,057	\$ 1,900,435	\$ 900,379	\$ 9,600,545	\$ 10,585,601	\$ 985,056	\$ 9,627,385	\$ 958,216
Local Government	41,667	55,590	13,923	291,667	349,352	57,685	328,032	21,320
Real Estate Tax	-	-	-	287,500	318,591	31,091	313,745	4,846
Interest	16,667	11,395	(5,272)	116,667	105,520	(11,147)	118,872	(13,352)
Building Permits	34,667	63,465	28,798	242,667	234,639	(8,028)	213,803	20,836
Franchise and ROW Fees	7,917	34,498	26,581	155,418	101,542	(53,876)	88,136	13,406
Grants	41,250	117,484	76,234	288,750	267,175	(21,575)	76,474	190,701
CIC Revenue	14,167	-	(14,167)	99,167	135,000	35,833	90,924	44,076
All Other	37,417	28,354	(9,062)	261,917	229,945	(31,971)	210,539	19,407
Totals	\$ 1,193,807	\$ 2,211,220	\$ 1,017,413	\$ 11,344,297	\$ 12,327,365	\$ 983,068	\$ 11,067,910	\$ 1,259,455
<u>Operating Expenditures</u>								
<u>General Government</u>								
Mayor's Office	\$ 33,527	\$ 47,407	\$ (13,880)	\$ 275,879	\$ 291,411	\$ (15,532)	\$ 256,901	\$ 34,510
Grants	41,250	15,830	25,421	288,750	139,315	149,435	455,953	(316,638)
Auditor's Office	93,447	97,347	(3,900)	454,036	441,950	12,086	425,074	16,876
Attorney's Office	14,053	24,112	(10,059)	98,373	89,520	8,853	113,610	(24,090)
Civil Service	1,917	2,971	(1,054)	13,417	30,834	(17,418)	613	30,221
City Council	5,439	8,312	(2,873)	38,075	36,495	1,580	35,113	1,382
Courts	13,667	9,748	3,920	98,564	85,893	12,671	67,453	18,440
Development Office	19,670	8,799	10,870	140,478	58,757	81,721	54,105	4,652
Technology	31,134	46,110	(14,975)	226,602	219,558	7,044	201,438	18,120
Building Department	43,837	43,406	431	363,502	320,637	42,865	312,804	7,833
Senior Programs	16,006	12,029	3,977	123,888	78,727	45,161	53,070	25,658
Boards and Commissions	2,548	177	2,371	17,836	6,258	11,578	6,847	(589)
Total General Government	\$ 316,495	\$ 316,247	\$ 248	\$ 2,139,400	\$ 1,799,356	\$ 340,044	\$ 1,982,980	\$ (183,624)
<u>Public Health and Safety</u>								
Police Department	\$ 439,958	\$ 538,000	\$ (98,043)	\$ 3,659,548	\$ 3,498,041	\$ 161,507	\$ 3,578,650	\$ (80,609)
Fire Contract	-	-	-	1,263,788	1,263,755	33	1,237,987	25,768
Emergency Warning	-	-	-	19,500	18,120	1,380	28,875	(10,755)
Street Lighting	29,026	19,323	9,704	222,634	156,200	66,433	156,165	35
Health Department	-	3,259	(3,259)	66,034	68,025	(1,992)	62,561	5,464
Total Public Health and Safety	\$ 468,984	\$ 560,582	\$ (91,598)	\$ 5,231,502	\$ 5,004,142	\$ 227,361	\$ 5,064,239	\$ (60,097)
<u>Public Service</u>								
Service Administration	\$ 16,424	\$ 21,684	\$ (5,261)	\$ 134,839	\$ 124,944	\$ 9,896	\$ 93,246	\$ 31,697
Building and Parks Maintenance	118,979	123,697	(4,718)	946,281	937,629	8,653	780,313	157,316

	July			Year-to-Date				Year over Year Increase (Decrease)
	Budget	Actual	Better (Worse)	Budget	Actual	Better (Worse)	Jul-21	
Street Fund Transfer	16,500	-		49,500	66,000	(16,500)	66,000	-
Total Public Service	\$ 151,903	\$ 145,382	\$ 6,521	\$ 1,130,620	\$ 1,128,572	\$ 2,048	\$ 939,559	\$ 189,013
Recreation								
Jeffrey Mansion	\$ 18,119	\$ 16,285	\$ 1,833	\$ 160,048	\$ 139,228	\$ 20,819	\$ 114,221	\$ 25,008
Parks	34,269	33,990	279	256,797	180,921	75,876	196,821	(15,900)
Recreation Transfer	62,500		62,500	187,500	250,000	(62,500)	90,000	160,000
Total Recreation	\$ 114,888	\$ 50,275	\$ 64,613	\$ 604,344	\$ 570,149	\$ 34,195	\$ 401,042	\$ 169,108
Operating Expenditures Before Debt Service	1,052,270	1,072,486	(20,216)	9,105,867	8,502,219	603,648	8,387,819	114,400
Debt Service - Transfer to Bond Retirement Funds	247,096	247,096	-	741,288	741,288	-	314,618	426,670
Estimated Additional Appropriations								
Estimated Unspent Appropriations								
Total Operating Expenditures	\$ 1,299,366	\$ 1,319,582	\$ (20,216)	\$ 9,847,155	\$ 9,243,507	\$ 603,648	\$ 8,702,437	\$ 541,070
Revenue Over (Under) Expenditures	\$ (105,559)	\$ 891,638	\$ 997,197	\$ 1,497,142	\$ 3,083,858	\$ 1,586,716	\$ 2,365,473	\$ 718,385
<u>Other Financing Sources</u>								
CARES Reimbursement		-	-		52,631	52,631	397,071	(344,440)
Total Other Financing Sources	-	-	-	-	52,631	52,631	397,071	(344,440)
<u>Other Financing Uses</u>								
Transfer to Budget Stability	\$ 37,500	\$ 37,500	-	112,500	\$ 112,500	\$ -	\$ 150,000	\$ (37,500)
Transfer to Capital Improvements Fund	250,000	250,000	-	750,000	750,000	-		750,000
Employee Payout Fund	7,500	7,500	-	22,500	22,500	-	30,000	(7,500)
Transfer to Infrastructure Development	225,000	225,000	-	675,000	675,000			
Transfer to Pool Fund	50,000	50,000		150,000	150,000			
Transfer to Economec Bond Dev.			-			-		-
Prior year Encumbrances	-	994	(994)	941,977	436,723	505,254	247,083	189,640
Total Other Uses	\$ 570,000	\$ 570,994	(994)	2,651,977	\$ 2,146,723	\$ 505,254	\$ 427,083	\$ 894,640
<u>Beginning Fund Balance</u>	\$ 3,728,280	\$ 4,876,677	1,148,398	4,207,556	\$ 4,207,556	\$ -	\$ 3,278,366	\$ 929,190
Audit Adjustment								
Net Increase (Decrease)	(675,559)	320,644		(1,154,835)	989,766		2,335,461	(1,345,695)
Ending Cash Fund Balance	\$ 3,052,721	\$ 5,197,322	2,144,601	3,052,721	\$ 5,197,322	\$ 2,144,601	\$ 5,613,827	\$ (416,505)

Notes July 31, 2022 Report

Revenue Items

- 1) Income tax is \$985,000 over budget. Some of this variance may be due to timing.
- 2) ROW and Franchise Fees are under budget primarily due to delay in the collection of ROW fees.
- 3) CIC revenue exceeds budget by \$ 36,000 due to a large payment made early in the year to cover amounts owed in 2021.

General Government Items

- 4) The Development Department is under budget \$81,000 YTD. This is due primarily to large budget line items, Tax Sharing with the Schools and Income Tax Incentive Grants that will be typically be paid later in the year. This will be reflected in future forecasts.,
- 5) Senior Programs is under budget YTD \$45,000. Yue line item for professionals in this department has a budget of \$60,000 but only \$9,000 has ben spent thus far.

Public Health and Safety Items

- 6) Police Department budget is under budget by \$162,000 YTD. A major contributor to this positive variance is Police Captain position remaining unfilled since the retirement of Chief Rinehart.
- 7) Street Lighting is under budget by \$66,000 YTD. Traffic and Safety Studies, Traffic Monitoring and Alley Lighting Enhancement have a combined budget of \$80,000 and a combined YTD expenditure of \$42,000

Public Service Items

- 8) The Street Fund Transfer is higher than budget due to a low 1/1/2022 balance in the fund. The entire amount of the transfer was needed at the beginning of the year instead of the 25% budgeted.

Recreation Items

- 9) The Recreation Fund Transfer is higher than budget due to an extremely low balance in the fund during May. The remaining amount of the \$250,000 budgeted transfer was completed in May.
- 10) Parks expenditures are under budget by \$76,000. The budget contains \$80,000 for parks planning but this project has yet to begin and the large variance should be eliminated by year end.

City of Bexley
Projected Resources and Appropriations
July 31, 2022

Fund	12/31/2021 Cash Balance	12/31/2021 Encumbrance	12/31/2021 Unencumbered Balance	Projected 2022 Other Sources	Reduction to Prior Year Encumbrances	Total Available Resources	2022 Appropriations	Available Resources Year End 2022	Notes
01 - GENERAL FUND Total	4,207,555	941,977	3,265,578	18,702,489	264,865	22,232,932	18,794,820	3,438,112	
Special Revenue Funds									
02 - STATE HIGHWAY Total	135,937	11,267	124,670	5,745	3,931	134,346	77,412	56,934	
03 - STREET MAINTENANCE AND REPAIR Total	131,442	3,499	127,943	816,313	90	944,346	857,342	87,004	
05 - RECREATION Total	511,471	366,134	145,336	2,007,000	83	2,152,420	2,101,922	50,497	
14 - SWIMMING POOL Total	348,043	32,964	315,079	320,000	4,346	639,425	439,331	200,093	
18 - LAW ENFORCEMENT TRUST FUND	8,951	-	8,951	1,300	-	10,251	-	10,251	
20 - BEXLEY BEAUTIFICATION	3,808	-	3,808	-	-	3,808	-	3,808	
23 - FRIENDS OF JEFFREY PARK FUND Total	2,210	-	2,210	1,500	-	3,710	1,200	2,510	
24 - ENFORCEMENT AND EDUCATION FUND	20,774	-	20,774	610	-	21,384	-	21,384	
26 - BEXLEY YOUTH ATHLETIC FUND Total	19,132	-	19,132	5,400	-	24,532	12,000	12,532	
27 - TOURISM PROMOTION AND COMMUNITY	5,748	-	5,748	2,300	-	8,048	5,000	3,048	
28 - EVENTS AND EQUIPMENT FUND Total	3,289	-	3,289	1,300	-	3,289	1,500	1,789	
29 - MARYANNA HOLBROOK SCHOLARSHIP Tot	59,465	-	59,465	13,100	-	72,565	30,000	42,565	
31 - MAYOR'S COURT COMPUTER FUND Total	4,737	4,272	465	1,500	-	1,965	1,500	465	
35 - TAX INCENTIVE FUND	3,537	-	3,537	-	-	3,537	-	3,537	
36 - MAIN ST PUBLIC IMP. TAX INC. E Total	344,356	108,876	235,480	338,326	-	573,806	290,635	283,171	
52 - URBAN REDEVELOPMENT TAX INCREMENT	2,086	-	2,086	108,200	-	110,286	77,725	32,561	
56 - Friends of Jeffrey Mansion Preschool Total	8,469	1,449	7,020	7,800	-	14,820	3,500	11,320	
57 - NEIGHBORS HELPING NEIGHBORS	3,231	-	3,231	-	-	3,231	-	3,231	
55 - FARMERS MARKET FUND	125	-	125	-	-	125	-	125	
59 - BEXLEY CELEBRATIONS ASSOCIATION AND	112	-	112	65,000	-	65,112	65,000	112	
70 - BEXLEY LAND BANK FUND	40,540	-	40,540	-	-	40,540	-	40,540	
71 - LOCAL CORONAVIRUS RELIEF FUND Total	56,625	44,978	11,647	-	(11,647)	(0)	-	(0)	(1)
73 - AMERICAN RESCUE PLAN ACT Total	713,187	-	713,187	722,737	-	1,435,924	1,442,744	(6,820)	
75 - INFRASTRUCTURE DEVELOPMENT FUND	1,100,000	-	1,100,000	-	-	1,100,000	-	1,100,000	
Total Special Revenue Funds	3,527,274	573,440	2,953,833	4,416,831	(3,197)	7,367,468	5,406,812	1,960,656	
Debt Service Funds									
06 - BOND RETIREMENT Total	467,507	-	467,507	1,964,016	-	2,431,523	1,964,016	467,507	
51 - ECONOMIC DEVELOPMENT BOND SERV To	16,897	-	16,897	91,450	-	108,347	88,700	19,647	
Total Debt Service Funds	484,405	-	484,405	2,055,466	-	2,539,871	2,052,716	487,155	
Capital Projects Funds									
08 - SPECIAL ASSESSMENTS Total	94,494	-	94,494	-	-	94,494	94,000	494	
13 - CAPITAL IMPROVEMENTS Total	1,505,101	451,483	1,053,618	1,000,000	2,427	2,056,045	1,427,432	628,613	
34 - ROADS AND ALLEYS Total	736,811	174,169	562,643	2,145,000	19,586	2,727,229	2,025,030	702,198	
55 - BROAD STREET FUND	8,580	-	8,580	-	-	8,580	-	8,580	
64 - ASHBOURNE AND ROOSEVELT	164,884	-	164,884	-	-	164,884	-	164,884	
68 - JEFFREY MANSION FUND Total	39,500	39,500	-	-	-	-	-	-	
69 - CASSINGHAM AND VERNON Total	-	-	-	2,197,150	-	2,197,150	2,197,150	-	
72 - SOUTH DREXEL AND GRANDON AVE. IMPR	236,583	236,298	285	4,692,063	236,298	4,928,646	4,928,361	285	
Total Capital Projects Funds	2,785,952	901,450	1,884,502	10,034,213	258,311	12,177,026	10,671,973	1,505,053	
Enterprise Funds									
09 - WATER Total	1,497,460	99,174	1,398,287	3,064,152	93,474	4,555,912	3,253,090	1,302,823	
10 - SEWER Total	3,784,220	1,196,199	2,588,020	2,978,038	3,837	5,569,896	3,037,816	2,532,080	
11 - REFUSE Total	1,448,050	9,710	1,438,340	1,373,653	212	2,812,205	1,501,429	1,310,776	
Total Enterprise Funds	6,729,730	1,305,083	5,424,647	7,415,843	97,523	12,938,013	7,792,335	5,145,678	
Fiduciary Funds									
12 - POLICE PENSION Total	362,733	-	362,733	625,000	-	987,733	774,484	213,249	
25 - BLDG. STANDARDS FEE ASSESSMENT Total	14,227	3,600	10,627	1,767	-	12,394	1,800	10,594	
32 - UNCLAIMED FUNDS	11,491	-	11,491	-	-	11,491	-	11,491	
39 - SEWER CAPACITY FUND	14,873	-	14,873	-	-	14,873	-	14,873	
60 - POLICE OFFICER OPTIONAL EQ. FUND	12,710	-	12,710	-	-	12,710	5,000	7,710	
62 - HEALTH INSURANCE FUND Total	401,599	-	401,599	1,430,769	-	1,832,368	1,623,672	208,696	
63 - Employee Separation Fund Total	58,733	-	58,733	30,000	-	88,733	30,000	58,733	
Total Fiduciary Funds	876,365	3,600	872,765	2,087,536	-	2,960,301	2,434,956	525,345	
Grand Total	18,611,281	3,725,550	14,885,731	44,712,378	617,503	60,215,611	47,153,612	13,061,999	

(1) A prior year encumbrance journal was posted for the \$11,647 inadvertently left unencumbered at year end.

CITY OF BEXLEY
Non- General Funds
From: 1/1/2022 to 7/31/2022

Fund	Budget	YTD	Remaining
02 - STATE HIGHWAY Total	\$ 84,748	\$ 61,876	\$ 22,873
03 - STREET MAINTENANCE AND REPAIR Total	860,752	549,628	311,125
05 - RECREATION Total	2,467,973	1,523,508	944,466
06 - BOND RETIREMENT Total	1,964,016	405,127	1,558,889
08 - SPECIAL ASSESSMENTS Total	94,000	-	94,000
09 - WATER Total	3,258,790	1,986,939	1,271,852
10 - SEWER Total	4,230,178	1,938,678	2,291,500
11 - REFUSE Total	1,508,971	953,799	555,173
12 - POLICE PENSION Total	774,484	406,014	368,470
13 - CAPITAL IMPROVEMENTS Total	1,876,489	398,007	1,478,482
14 - SWIMMING POOL Total	467,950	278,870	189,079
23 - FRIENDS OF JEFFREY PARK FUND Total	1,200	1,200	-
25 - BLDG. STANDARDS FEE ASSESSMENT Total	5,400	-	5,400
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	5,772	2,500	3,272
34 - STREETS AND ALLEYS Total	2,179,613	799,425	1,380,188
36 - MAIN ST PUBLIC IMP. TAX INC. E Total	399,511	207,950	191,562
51 - ECONOMIC DEVELOPMENT BOND SERV Total	88,700	18,225	70,475
52 - URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND Total	77,725	46,348	31,377
56 - Friends of Jeffrey Mansion Preschool Total	4,949	1,161	3,788
59 - BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND Total	65,000	-	65,000
60 - POLICE OFFICER OPTIONAL EQUIPMENT FUND Total	5,000	1,073	3,927
62 - HEALTH INSURANCE FUND Total	1,623,672	713,751	909,921
63 - Employee Separation Fund Total	30,000	-	30,000
68 - JEFFREY MANSION FUND Total	39,500	39,500	-
69 - CASSINGHAM AND VERNON Total	2,197,151	741,607	1,455,544
71 - LOCAL CORONAVIRUS RELIEF FUND Total	56,626	57,312	(686)
72 - SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS Total	4,928,361	2,075,284	2,853,078
73 - AMERICAN RESCUE PLAN ACT Total	1,442,744	40,130	1,402,614
75 - INFRASTRUCTURE DEVELOPMENT FUND Total	-	-	-
Grand Total	\$ 30,787,776	\$ 13,247,909	\$ 17,539,867



Statement of Cash Position
City of Bexley
Statement of Cash Position
From: 1/1/2022 to 6/30/2022

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance
	1 GENERAL FUND	\$ 4,207,555	\$ 12,379,996	\$ 11,390,230	\$ 5,197,321
	2 STATE HIGHWAY	135,937	(19,765)	61,876	54,296
	3 STREET MAINTENANCE AND REPAIR	131,442	534,402	549,628	116,216
	5 RECREATION	511,471	1,477,533	1,523,508	465,496
	6 BOND RETIREMENT	467,507	1,682,626	405,127	1,745,006
	8 SPECIAL ASSESSMENTS	94,494	30,534	-	125,027
	9 WATER	1,497,460	1,625,378	1,986,939	1,135,900
	10 SEWER	3,784,220	1,724,283	1,938,678	3,569,825
	11 REFUSE	1,448,050	879,731	953,799	1,373,982
	12 POLICE PENSION	362,733	341,470	406,014	298,189
	13 CAPITAL IMPROVEMENTS	1,505,101	750,000	398,007	1,857,094
	14 SWIMMING POOL	348,043	463,948	278,870	533,120
	18 LAW ENFORCE. TRUST FUND	8,951	827	-	9,778
	23 FRIENDS OF JEFFREY PARK FUND	2,210	-	1,200	1,010
	24 ENFORCEMENT & EDUCATION FUND	20,774	255	-	21,029
	25 BLDG. STANDARDS FEE ASSESSMENT	14,227	1,669	-	15,896
	26 BEXLEY YOUTH ATHLETIC FUND	19,132	4,000	-	23,132
	27 TOURISM PROMOTION AND COMMUNITY EVENTS	5,748	580	-	6,328
	28 EVENTS AND EQUIPMENT FUND	3,289	-	-	3,289
	29 MARYANNA HOLBROOK SCHOLARSHIP	59,465	2,611	-	62,076
	30 BUDGET STABILITY FUND	1,725,000	112,500	-	1,837,500
	31 MAYOR'S COURT COMPUTER FUND	4,737	568	2,500	2,805
	32 UNCLAIMED FUNDS	11,491	2,335	-	13,826
	33 WINTER MEDLEY FUND	-	-	-	-
	34 STREETS AND ALLEYS	736,811	1,108,265	799,425	1,045,651
	35 TAX INCENTIVE FUND	3,537	-	-	3,537
	36 MAIN ST PUBLIC IMP. TAX INC. E	344,356	197,375	207,950	333,781
	39 SEWER CAPACITY FUND	14,873	-	-	14,873
	42 BEXLEY BANNER FUND	-	-	-	-
	52 URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND	2,086	55,223	46,348	10,961
	53 NORTHEAST QUADRANT PROJECT FUND	-	-	-	-
	56 Friends of Jeffrey Mansion Preschool	8,469	-	1,161	7,308
	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	12,710	1,242	1,073	12,879
	61 MAIN EVENT FUND	-	-	-	-
	62 HEALTH INSURANCE FUND	401,599	1,202,205	713,751	890,053
	63 Employee Separation Fund	58,734	22,500	-	81,234
	64 ASHBOURNE AND ROOSEVELT PROJECT FUND	164,884	-	-	164,884
	65 2106 EAST MAIN ST ENVIRONMENTAL CLEANUP FUND	-	-	-	-
	68 JEFFREY MANSION FUND	39,500	-	39,500	-
	69 CASSINGHAM AND VERNON	-	741,607	741,607	-
	70 BEXLEY LAND BANK FUND	40,540	5,037	-	45,577
	71 LOCAL CORONAVIRUS RELIEF FUND	56,626	686	57,312	0
	72 SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS	236,583	2,010,947	2,075,284	172,247
	73 AMERICAN RESCUE PLAN ACT	713,187	725,443	40,130	1,398,500
	75 INFRASTRUCTURE DEVELOPMENT FUND	1,100,000	675,000	-	1,775,000
Grand Total:		\$ 20,336,283	\$ 28,821,028	\$ 24,638,139	\$ 24,519,172



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

Bank Reconciliation as of >	30-Apr-22	31-May-22	30-Jun-22	31-Jul-22
PNC Checking Account per Bank	\$ 2,450,687	\$ 2,573,773	\$ 2,248,957	\$ 3,054,260
Less Outstanding Checks	\$ (153,371)	\$ (690,640)	\$ (353,933)	\$ (1,452,509)
Returned Item		\$ 1,662		
Pre-posted Expense	9,268		5,418	
Preposted Revenue		5,370		
Duplicate Posting of MHS Claims			3,242	
Other Adjustments (net)	3,375	3,152	913	5,670
PNC Account per Books	\$ 2,309,960	\$ 1,893,317	\$ 1,904,597	\$ 1,607,420
Other Accounts:				
STAR	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
First Financial	224,071	224,091	224,108	224,131
Ohio State Bank	250,000	250,000	250,000	250,000
Ohio State Bank (Savings)	3,486,234	3,490,446	3,496,602	3,502,941
US Bank Trust	15,395,083	17,402,227	17,429,776	18,834,679
Payroll			338,084	
Investment Accounts sub-total	\$ 19,455,388	\$ 21,466,764	\$ 21,838,570	\$ 22,911,751
First Financial Interest				
Net US Bank Trust Interest				
Ohio State Bank Interest				
Trust Fees				
Other Adjustments -				
Investment Accounts per Books	\$ 19,455,388	\$ 21,466,764	\$ 21,838,570	\$ 22,911,751
Total Cash Fund Balances per Books	\$ 21,765,348	\$ 23,360,081	\$ 23,743,167	\$ 24,519,172