

# City of Dayton, KY - General Fund

## Balance Sheet As of June 30, 2026

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
00-100 Cash & Cash Equivalents	9,400.70
00-101 Petty Cash	531.72
00-102 Heartland Bank Checking Account	1,108,593.92
00-103 Heartland Bank Trust Account	1,289,710.98
00-104 Cash in Bank - Bank of KY	19.87
00-105 Heartland Bank Health Insurance Account	4,339.92
00-107 Health Insurance Bank Account	20,159.83
00-108 City Hall Building Fund	503,666.01
00-111 Brooklyn-Jamestown Checking Account	8,366.74
00-116 TIF Manhattan Harbour	0.00
00-121 Civic Board Bank Account	35,475.41
00-122 Museum Board Account	4,647.13
00-131 Drug Forfeiture Bank Account	8,295.76
00-133 Opioid Settlement Bank Account	142,739.41
<b>Total 00-100 Cash &amp; Cash Equivalents</b>	<b>3,135,947.40</b>
<b>Total Bank Accounts</b>	<b>\$3,135,947.40</b>
Accounts Receivable	
1200 Accounts Receivable	1,660.77
<b>Total Accounts Receivable</b>	<b>\$1,660.77</b>
Other Current Assets	
00-110 Prepaid Expenses	9,816.18
00-126 Accts. Receivable	0.00
00-118 Property Tax Delinquent	105,540.48
00-119 Franchise Tax Receivable	0.00
00-120 Prop. Tax Rec-Current	0.00
00-123 Tangible Tax Receivable	6,053.59
00-124 Utility Fran Tax Rec-Current	0.00
00-128 Waste Rec. Current	11,610.28
00-129 Payroll Tax Receivable	376,937.94
00-130 Insurance Premiums Receivable	304,199.64
00-132 Pen/Int-Tax/Waste Current	0.00
00-135 Reserve for Uncoll. Acct.	0.00
00-136 Motor Vehicle Tax Rec.	26,792.55
00-145 Return Check Receivable	2.00
00-146 Grants Receivable	0.00
00-169 Spec Assess Rec-Mary Ingl	0.00
00-170 SRO Revenue receivable	0.00
00-171 Other receivables	17,230.00

	TOTAL
<b>Total 00-126 Accts. Receivable</b>	<b>848,366.48</b>
00-142 COVID Relief Receivable	0.00
00-147 COBRA	0.00
00-150 Due From Municipal Road Aid	0.00
00-151 Due From TIF Fund	15,199.79
00-152 Due From Park Fund	322,635.94
00-158 A/R Water & Sanit. from FDBD	0.00
00-199 CD - Sargent Park	0.00
1499 Undeposited Funds	21,755.56
<b>Total Other Current Assets</b>	<b>\$1,217,773.95</b>
<b>Total Current Assets</b>	<b>\$4,355,382.12</b>
<b>TOTAL ASSETS</b>	<b>\$4,355,382.12</b>

**LIABILITIES AND EQUITY**

Liabilities

Current Liabilities

Accounts Payable

00-200 *Accounts Payable	15.00
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<b>Total Accounts Payable</b>	<b>\$15.00</b>
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Other Current Liabilities

00-140 Property Tax Overpayment	8,728.33
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00-200T Accounts Payable - TIF	0.00
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00-201 Accounts Payable	0.00
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00-230 Due To Other Funds	33,101.29
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00-231 Due to Municipal Aid	0.00
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00-233 Due to Park Tax	1,706.28
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00-235 Due to Sewer Fund	0.00
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00-236 Due to Economic Development	56,958.00
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00-2360 Due to Manhattan TIF Fund	31,385.36
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00-2361 Due to Grant Park TIF	0.00
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00-2364 Due to Pottebaum Point	0.00
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00-252 Due to 72 Gen Oblig Bond	0.00
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00-270 Due to Municipal Aid Fund	0.00
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00-271 Due to Infrastructure Account	0.00
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00-285 Due to Park Fund	0.00
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	TOTAL
<b>Total 00-230 Due To Other Funds</b>	<b>123,150.93</b>
00-2363 due to	-27,404.56
00-245 Deferred ARPA funds	0.00
00-275 Dumpster Deposit	3,515.00
00-280 Accrued Liabilities	0.00
00-217 Accrued Payroll	0.00
00-227 Acc. Vacation	0.00
00-281 Payroll WH Payable	-6,606.64
00-202 Fica Withheld	0.00
00-203 Fed Income Tax Withheld	0.00
00-204 Ky. Income Tax Withheld	11,871.02
00-205 County Tax Withheld	10,381.69
00-206 City Tax Withheld	122,985.73
00-207 Cers Withheld	170,253.56
00-208 Deferred Comp. Withheld	-50,895.62
00-209 Prepaid Legal Withheld	0.00
00-210 Insurance Withheld	0.00
00-211 457 Withholding	0.00
00-212 Garnishment	0.00
00-213 Other Withholding	-4,212.26
00-215 Child support w/h	-145.20
00-216 Accrued Cers	0.00
00-218 Accrued Unemployed	-354.07
00-219 ACCRUED EMPLOYER FICA	0.00
00-221 Ins. Pretax	-43.22
00-246 Peter Schierloh-Aflac	0.00
00-247 Gilbert Marksberry-Aflac	13.52
00-249 Rick Lucas - Aflac	557.76
00-250 Donna Leger -Aflac	3.11
00-251 Cassie Bartel - Aflac	-209.86
00-256 Vol. Life Ins. (Giffen)	120.30
00-257 Vol. Life Ins. (Cadle)	-8.14
00-259 Vol. Life Ins. (Marksberry)	-299.50
00-260 Vol. Life (Tiffany Myers)	15.18
00-261 Tony Baldwin-Aflac	567.68
00-263 Vol. Life Ins. (Powers)	14.16
00-264 Myers, Tiffany AFLAC	68.49
00-265 Wilhoit, Joshua L. AFLAC	-10.00
00-269 Erck-Aflac	0.00
00-272 Vol. Life Ins. (Erck)	16.86
00-273 Hawks- Aflac	-60.30
00-274 Hamblin-Aflac	0.00
00-277 Patterson, Cassie- AFLAC	296.25
00-278 Linkugel, Jeff- AFLAC	498.29
00-287 Robbins, Jordan- AFLAC	531.47
00-289 Employee Benefits Withheld	32.30

	TOTAL
<b>Total 00-221 Ins. Pretax</b>	<b>2,104.35</b>
00-2222 Roth 457 - Giffen	0.00
00-223 Ohio withholding	1,012.81
00-224 Life Ins./annuity - Western So.	0.00
00-225 401(K) Loan Withheld	53,847.27
00-226 Extra CERS	0.00
00-232 ICMA-RC 457 (Fossett)	-3,296.45
00-276 Health Reimbursement Transfer	5,273.98
00-279 Adm Fee for Child Support W/H	909.70
00-282 Flex Plan	15,787.82
00-283 Dependent Care Flex Plan	-612.56
00-284 Vol. Life Ins (Turner)	-296.70
2100 Payroll Liabilities	-5.35
<b>Total 00-281 Payroll WH Payable</b>	<b>328,003.08</b>
<b>Total 00-280 Accrued Liabilities</b>	<b>328,003.08</b>
00-288 Wiley, Bretsen-AFLAC	374.19
00-290 Deferred Revenue	44,995.41
00-220 Deferred Revenue Waste	0.00
00-222 Deferred Rev-Tang Tax	0.00
00-229 Deferred Rev-Franch Tax	0.00
00-239 Deferred Rev-Prop Tax	122,234.33
00-240 Deferred Waste Charges	0.00
<b>Total 00-290 Deferred Revenue</b>	<b>167,229.74</b>
<b>Total Other Current Liabilities</b>	<b>\$603,596.71</b>
<b>Total Current Liabilities</b>	<b>\$603,611.71</b>
<b>Total Liabilities</b>	<b>\$603,611.71</b>
Equity	
00-300 Opening Bal Equity	38,196.97
00-350 Prior Period Adjustment	-31,660.91
00-390 Fund Balance - unreserved	4,440,911.17
Net Income	-695,676.82
<b>Total Equity</b>	<b>\$3,751,770.41</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$4,355,382.12</b>