



Monthly Financial Reports

AUGUST 2022

In accordance with provisions of Section 3313.29 of the Ohio Revised Code, the following
Financial Statements of the Regular Funds of the Board for the Period
July 01, 2022 - June 30, 2023
submitted for your review and consideration:

Hiwot Abraha
Treasurer/CFO

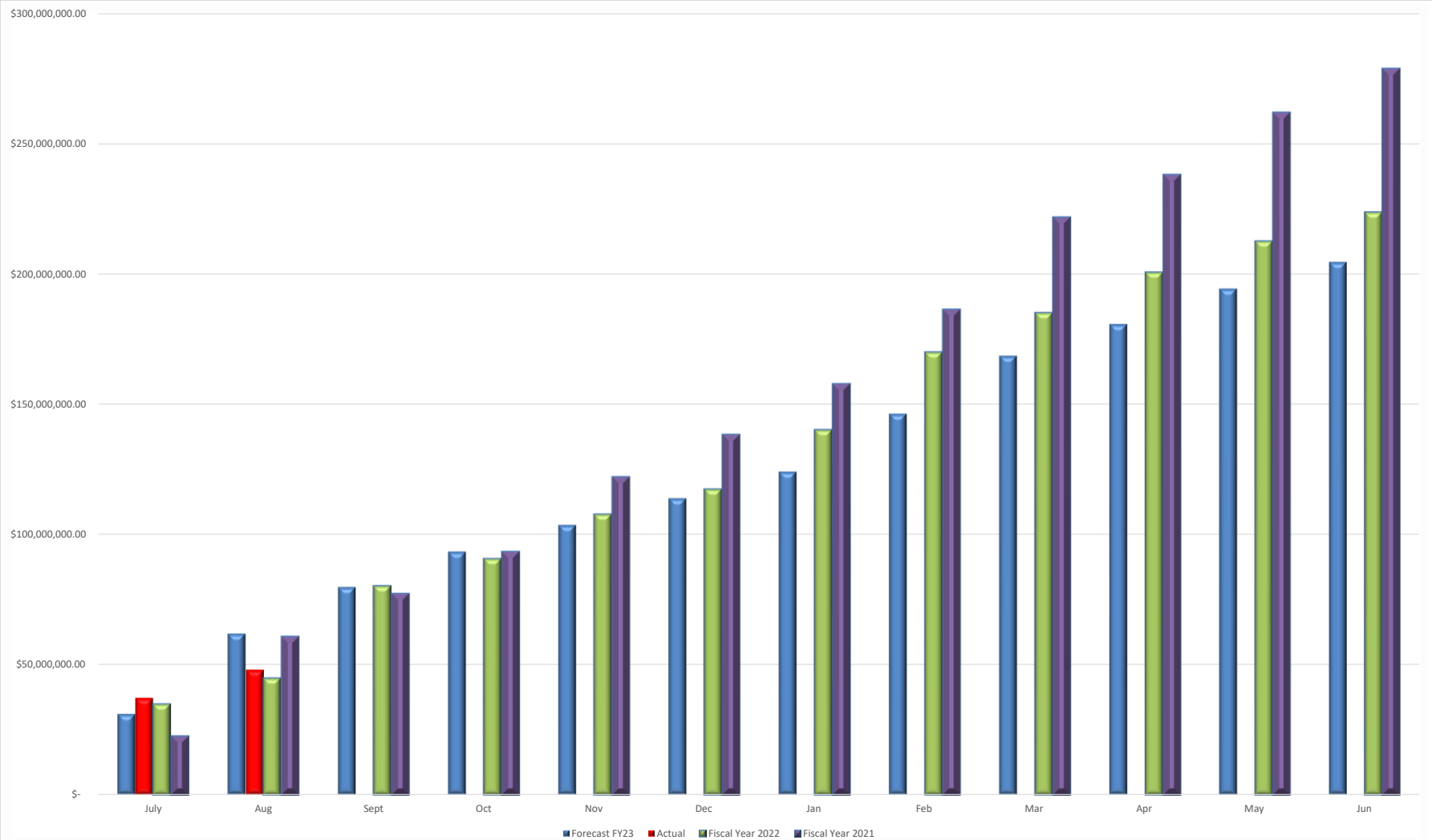
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**DAYTON PUBLIC SCHOOLS
GENERAL FUND REVENUES
FORECAST AND ACTUAL COMPARISON REPORT FOR AUGUST-2022**

Revenues

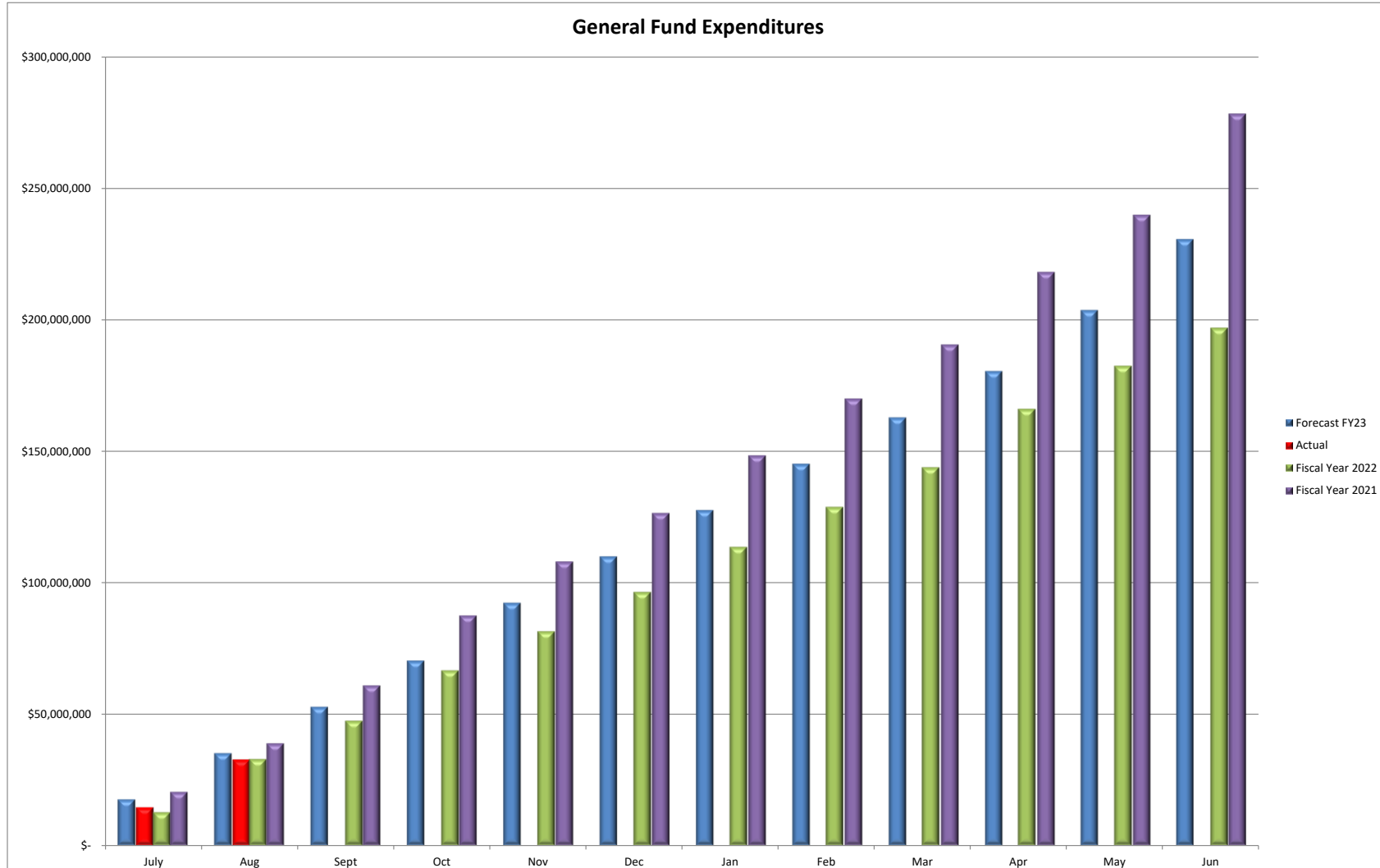
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	30,988,249	61,848,498	79,709,210	93,305,291	103,544,003	113,782,715	124,021,427	146,251,589	168,481,752	180,659,290	194,255,371	204,494,083
Actual	37,015,289	47,779,317										
Fiscal Year 2022	35,085,416	45,030,763	80,420,415	90,822,155	107,896,244	117,501,947	140,227,718	169,972,985	185,008,815	200,529,818	212,496,447	223,537,709
Fiscal Year 2021	22,851,252	61,232,969	77,704,585	93,749,271	122,476,229	138,669,726	158,114,413	186,610,170	221,985,433	238,270,951	262,137,958	278,905,244



**DAYTON PUBLIC SCHOOLS
GENERAL FUND EXPENDITURES
FORECAST AND ACTUAL COMPARISON REPORT FOR AUGUST-2022**

Expenditures

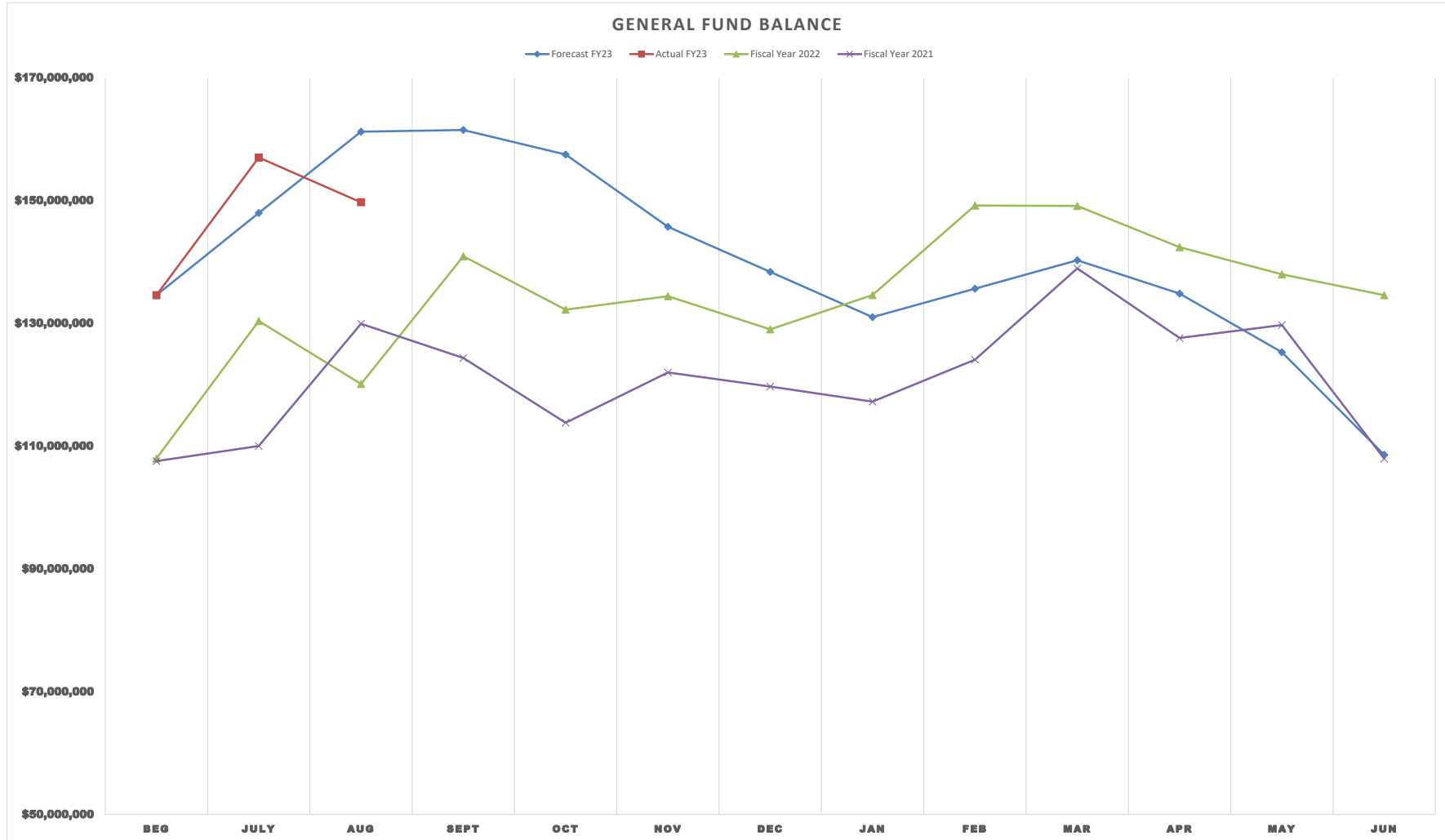
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	17,126,739	34,253,477	51,380,216	68,506,955	89,904,276	107,031,014	124,157,753	141,284,492	158,411,231	175,537,969	198,075,757	221,101,519
Actual	14,588,712	32,651,571										
Fiscal Year 2022	20,399,360	38,866,610	60,910,282	87,508,323	108,043,037	126,528,628	148,430,153	170,084,939	190,593,385	218,223,302	239,970,323	278,485,431
Fiscal Year 2021	19,842,886	42,116,449	63,675,920	86,339,590	114,332,023	136,605,524	159,450,933	181,231,744	203,150,545	226,543,215	254,481,811	279,042,057



**DAYTON PUBLIC SCHOOLS
GENERAL FUND BALANCE
FORECAST AND ACTUAL COMPARISON REPORT FOR AUGUST-2022**

Fund Balance

	Beg	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	134,587,582	147,976,050	161,236,517	161,497,447	157,493,747	145,736,509	138,375,439	131,014,369	135,644,750	140,275,131	134,852,888	125,288,937	108,582,967
Actual FY22	134,587,582	157,014,159	149,715,327										
Fiscal Year 2022	107,981,020	130,383,627	120,116,443	140,926,350	132,219,608	134,425,193	129,022,990	134,626,728	149,198,591	149,120,038	142,415,324	137,991,252	134,587,582
Fiscal Year 2021	107,561,207	110,013,099	129,927,566	124,355,510	113,802,155	121,994,399	119,702,305	117,245,467	124,086,438	138,953,255	127,608,856	129,728,842	107,981,020



DAYTON PUBLIC SCHOOLS
General Fund (001)
Comparison of August 2021 to August 2022

	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Increase/ (Decrease)	Notes
BEGINNING CASH BALANCE	\$107,981,019	\$134,587,581	\$26,606,562	
REVENUES:				
Local Property Taxes				
General Property Tax (Real Estate)	19,959,983	18,314,700	(1,645,283)	
Tangible Personal Property Tax	3,522,350	4,578,675	1,056,325	
Payments in Lieu of Taxes		144,298	144,298	
Total Property Taxes	\$23,482,333	\$23,037,674	(\$444,659)	(1)
State Funding				
Unrestricted Grants-in-Aid	18,500,396	21,024,145	2,523,749	
Restricted Grants-in-Aid	2,690,458	3,076,492	386,034	
Total State Funding	\$21,190,854	\$24,100,637	\$2,909,783	(2)
Other Financing Sources				
Other Revenues	357,576	641,007	283,431	
	\$357,576	\$641,007	\$283,431	
TOTAL REVENUE	\$45,030,763	\$47,779,317	\$2,748,555	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	14,824,434	15,395,910	571,476	
Employees' Retirement/Insurance Benefits	5,007,082	5,184,877	177,795	
Total Salaries and Benefits	19,831,516	20,580,787	749,271	(3)
Purchased Services				
Lease Payments	82,929	84,177	1,248	
Voucher Schools/Tuition Adjustments	773		(773)	
Purchased Services - Other	6,088,310	6,630,818	542,508	(4)
Total Purchased Services	6,172,012	6,714,995	542,983	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	2,684,417	2,812,597	128,180	
Capital Outlay	293,999	659,843	365,844	(5)
Advances Out	3,563,553		(3,563,553)	(6)
Other Objects	349,843	1,883,349	1,533,506	(7)
Total Supplies/Materials, Capital Outlay and Other	\$6,891,812	\$5,355,789	(\$1,536,023)	
TOTAL EXPENDITURES	\$32,895,339	\$32,651,571	(\$243,769)	
Excess of Rev Over (Under) Exp	12,135,424	15,127,746	2,992,322	
Ending Cash Balance	\$120,116,443	\$149,715,327	\$29,598,884	
Outstanding Encumbrance	35,324,643	32,725,832	(2,598,811)	
Unreserved Cash Balance	\$84,791,800	\$116,989,495	\$32,197,696	

EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2021 ACTUALS TO FISCAL YEAR 2022 ACTUALS
For the Month Ending July 31, 2022

Note 1: Total Property Taxes

Total Property Tax decreased by \$444,659 due to decrease in property tax collections which resulted in smaller advance payments from the County Auditor.

Note 2: Unrestricted Grants-in-Aid & Restricted Grants-in-Aid

Unrestricted Grants-in-Aid increased by \$2.5M due to increase in state foundation.

Restricted Grants-in-Aid increased \$386,034 primarily due to increase in poverty based assistance funding from the State.

Note 3: Salaries and Benefits

Salaries and Benefits increased by \$749,271 due to a combination of severance/leave payouts, and salary increases.

Note 4: Purchased Services - Other

Purchased Services increased by \$542,508M due to increase in Cincinnati Bell and other technology related services.

Note 5: Capital Outlay

Capital Outlay increased by \$365,844 due to purchase of floor scrubbers and athletics department equipment

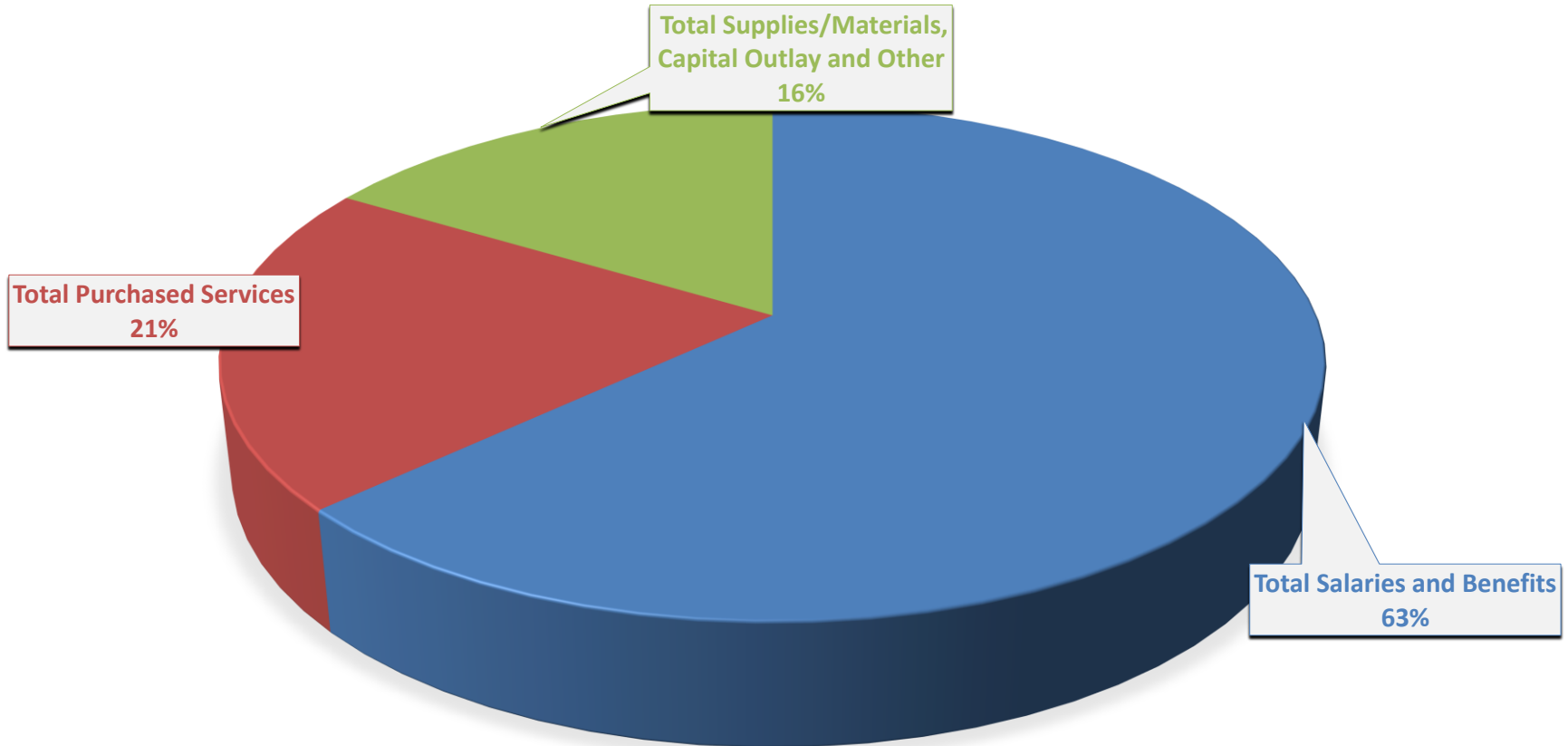
Note 6: Advances Out

Advances Out decreased by \$3.6M as the District advanced money to the Permanent improvement fund during FY 2022. No such advances have been made during FY'2023.

Note 7: Other Objects

Other objects increased by \$1.5million due to permanent transfer made to the Permanent Improvement fund for FY'23 loan repayments.

PERCENTAGE OF GENERAL FUND SPENDING



DAYTON PUBLIC SCHOOLS
General Fund Zero Based Budget
As Of August 31, 2022

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	8,978,174	1,390,496		7,587,678	15.49%
Teachers	56,927,675	8,090,611		48,837,064	14.21%
School Nurses	3,042,985	419,630		2,623,355	13.79%
School Counselors	1,829,437	265,322		1,564,115	14.50%
Library Media Spec	880,600	136,198		744,402	15.47%
Extra Duty Pay	815,150	25,332		789,818	3.11%
Supplies/Materials	1,243,087	251,225	388,325	603,538	51.45%
REGULAR INSTRUCTION	73,717,108	10,578,814	388,325	62,749,969	14.88%
EXCEPTIONAL CHILDREN					
OEC Teachers	17,460,000	2,419,203		15,040,797	13.86%
Gifted Teachers	901,572	124,984	6,119	770,469	14.54%
ELL Program	3,497,530	400,695	146,388	2,950,447	15.64%
ECIP Program	2,445,902	334,330		2,111,572	13.67%
ECIP Para(s)	1,011,954	63,405		948,549	6.27%
Psychological Services	2,448,542	259,137	5,099	2,184,306	10.79%
Paraprofessionals	4,326,000	308,546		4,017,454	7.13%
Related Services	4,563,458	569,856		3,993,602	12.49%
PASS Required Services	10,120,000	555,042		9,564,958	5.48%
OEC Central Office	5,700,274	507,705	2,973,930	2,218,639	61.08%
EXCEPTIONAL CHILDREN	52,475,231	5,542,902	3,131,536	43,800,793	16.53%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	625,950			625,950	
Positive School Climate	1,323,086	97,011	57,578	1,168,497	
Clericals/Bus Mgrs	3,778,940	472,064		3,306,876	12.49%
Career Tech	5,385,883	702,074	123,887	4,559,922	15.34%
Special Programs: Athletics	1,841,278	429,520	439,968	971,790	47.22%
Supplemental Athletic Contract	1,374,225	5,632		1,368,593	0.41%
SPECIAL PROGRAMS	14,329,362	1,706,301	621,433	12,001,628	16.24%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	7,160,024	1,860,752	641,928	4,657,344	34.95%
Chief of Schools	1,165,623	193,163	413,116	559,344	52.01%
Office of Cultural Engagement	989,909	36,614		953,295	3.70%
Grants Mgmt	96,032	9,358	1,899	84,775	11.72%
Academics	838,691	102,586	14,789	721,316	14.00%
Accountability	1,894,598	499,406	429,926	965,267	49.05%
Student Services	347,788	38,381		309,408	11.04%
Student Enrollment Ctr	2,487,625	299,755	1,113,289	1,074,582	56.80%
CHIEF ACADEMIC	14,980,291	3,040,016	2,614,947	9,325,329	37.75%
INSTRUCTION and SUPPORT	155,501,993	20,868,034	6,756,239	127,877,720	17.76%
BUSINESS OPERATIONS					
Safety/Security	2,071,151	277,543	899,322	894,286	56.82%
IT/Erate Support	13,476,936	2,004,342	9,871,506	1,601,088	88.12%
Custodial Operations	8,852,810	1,248,155	335,664	7,268,992	17.89%
Grounds/Shop	2,559,686	161,581	113,106	2,284,999	10.73%
Facilities	7,761,306	879,428	944,865	5,937,013	23.50%
Environmental Compliance	749,519	24,545	372,545	352,429	52.98%
Distribution Center	991,344	167,817	22,758	800,769	19.22%
Mail Center	413,650	27,970	134,819	250,861	39.35%
Transportation	16,540,847	1,516,359	4,080,571	10,943,916	33.84%
BUSINESS OPERATIONS	53,417,249	6,307,740	16,775,156	30,334,353	43.21%
ADMINISTRATION AND SUPPORT					
Board Service Fund	33,610	6,586	20,034	6,990	79.20%
Board Office/Member Pay	325,747	48,396	15,947	261,404	19.75%
Superintendent's Office	1,074,501	165,102	307,380	602,019	43.97%
Treasurer's Office	6,032,971	1,996,227	303,616	3,733,127	38.12%
Advances Out	3,491,157			3,491,157	
Public Relations	943,237	70,131	98,120	774,986	17.84%
DEA President	107,978	8,330		99,648	7.71%
Human Resources	9,119,043	684,558	4,028,775	4,405,710	51.69%
Legal	1,910,560	167,150	492,537	1,250,872	34.53%
ADMINISTRATION AND SUPPORT	23,038,804	3,146,480	5,266,409	14,625,913	36.52%
FISCAL CHARGES					
Debt, Insurance and Taxes	10,552,360	1,572,491	945,103	8,034,767	23.86%
Utilities	3,902,366	756,826	2,982,924	162,616	95.83%
FISCAL CHARGES	14,454,726	2,329,317	3,928,027	8,197,383	43.29%
TOTAL GENERAL FUND	\$ 246,412,772	\$ 32,651,571	\$ 32,725,832	\$ 181,035,370	26.53%

DAYTON PUBLIC SCHOOLS BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES ALL DISTRICT FUNDS YEAR TO DATE ACTUALS - AS OF AUGUST 31, 2022							
FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE July 1, 2022	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE August, 31 2022	Encumbrances	Unreserved CASH BALANCE August, 31 2022
GENERAL FUND							
001	General Fund	\$134,587,581	\$ 47,779,317	\$ 32,651,571	\$149,715,327	\$32,725,832	\$116,989,496
DEBT SERVICE FUND							
002	Bond Retirement	12,856,270	5,630,906		18,487,176		18,487,176
SPECIAL REVENUE FUNDS							
018	Principals Fund	567,760	17,464	38,400	546,823	49,834	496,989
019	Other Grant	581,451		2,341	579,109	15,965	563,144
034	Classroom Facilities Maintenance	5,065,528	225,324	327,781	4,963,071	1,020,522	3,942,549
300	District Managed Student Activity	239,520	14,542	58,261	195,801	52,696	143,105
401	Auxiliary Services NPSD	1,000,416	441,837	423,268	1,018,986	110,576	908,409
439	Public School Preschool	(67,600)	67,600				
467	Student Wellness	434,473		108,494	325,978	325,978	
499	Miscellaneous State Grants	17,636			17,636		17,636
507	ESSERS	(236,521)	1,168,466	3,467,823	(2,535,878)	27,786,762	(30,322,640)
509	21ST Century - 21st Century			187,743	(187,743)	32,001	(219,744)
516	IDEA Part B Special Education	(92,793)	92,793	402,458	(402,458)	218,554	(621,013)
524	Vocation Education CarlDPerkins	(12,126)	12,126	123,905	(123,905)	57,105	(181,009)
536	Title I School Improvement A						
537	Title I School Improvement G			141,354	(141,354)		(141,354)
551	Title III Limit English Proficiency	1,110		283,370	(282,259)	253,195	(535,455)
572	Title I Disadvantaged Children	(438,638)	439,846	2,409,254	(2,408,047)	1,619,608	(4,027,655)
584	Drug Free Schools - Title IV	(4,069)	4,069	80,605	(80,605)	86,586	(167,192)
587	IDEA Preschool Handicapped	(5,677)	5,677	9,298	(9,298)		(9,298)
590	Improving Teacher Quality	(21,538)	21,538	126,308	(126,308)	128,542	(254,850)
599	Miscellaneous Federal Grants	858,808	18,082	19,135	857,756	1,782,000	(924,244)
	Total Special Revenue Funds	7,887,740	2,529,362	8,209,799	2,207,305	33,539,924	(31,332,619)
CAPITAL PROJECT							
003	Permanent Improvement	8,795,572	1,771,193	996,917	9,569,848	4,782,620	4,787,228
ENTERPRISE FUNDS							
006	Food Service	20,939,092	1,371,971	663,757	21,647,306	7,592,339	14,054,967
009	Uniform School Supplies	22,292			22,292	600	21,692
013	Welcome Stadium	12,357,377	10,441	590,486	11,777,332	11,705,973	71,359
	Total Enterprise Funds	33,318,761	1,382,412	1,254,243	33,446,930	19,298,912	14,148,018
INTERNAL SERVICE							
014	Internal Services Rotary	101,748	1,603		103,351		103,351
021	Intra District Services	5,892		2,784	3,108		3,108
024	Self Insured Employee Benefits	21,751,678	3,710,594	4,962,082	20,500,190	17,738	20,482,453
027	Worker's Comp Self Insured	13,488,426	88,150	5,550	13,571,027	90,705	13,480,322
	Total Internal Service	35,347,743	3,800,347	4,970,416	34,177,676	108,443	34,069,233
TRUST AND AGENCY FUNDS							
022	District Agency	1,203,910	2,355,137	4,694,982	(1,135,935)		(1,135,935)
200	Student Managed Activity	221,973	4,987	5,765	221,194	13,753	207,443
	Total Trust and Agency Funds	1,425,884	2,360,124	4,700,747	(914,740)	13,753	(928,492)
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	247,652			247,652	90	247,563
TOTAL ALL FUNDS		\$234,467,202	\$65,253,661	\$52,783,691	\$246,937,172	\$90,469,573	\$156,467,598
Note: All funds with negative cash balance should receive cash from the grantor in the following month to cover the deficit							

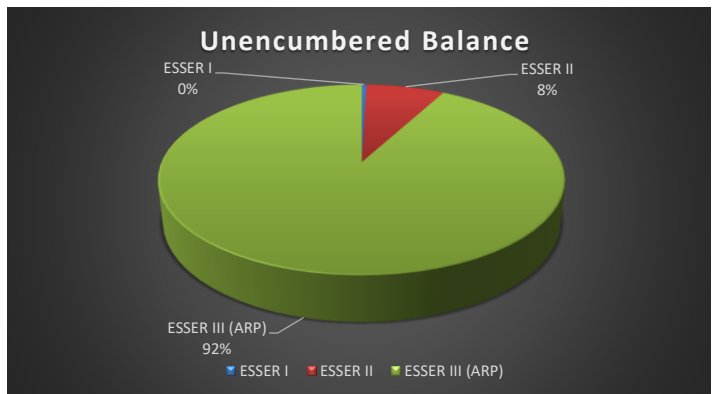
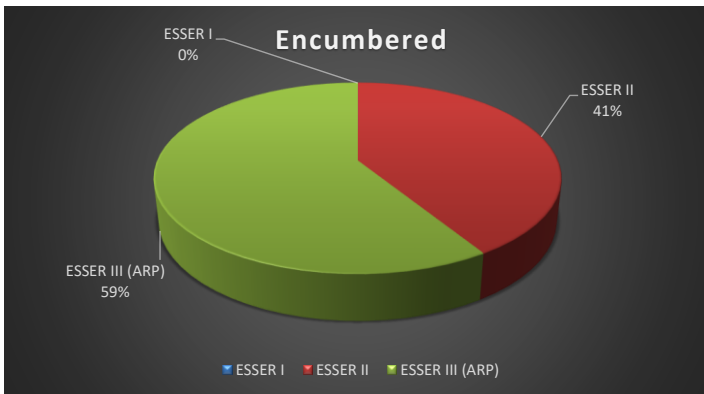
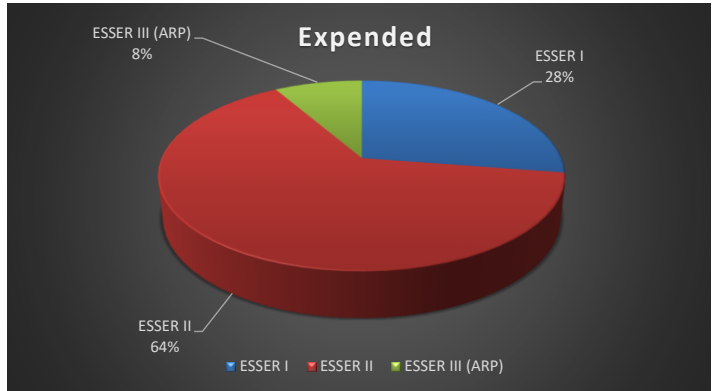
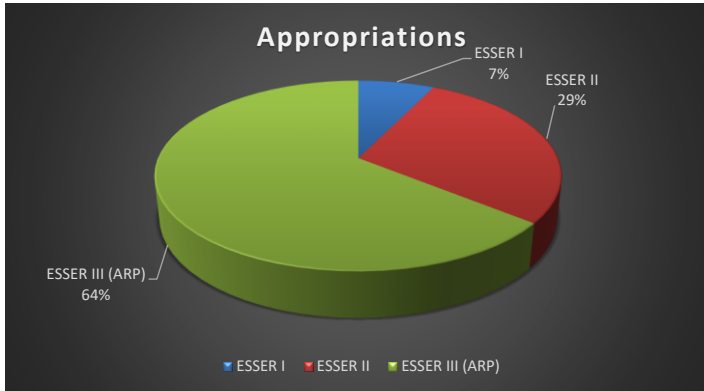
DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
As Of August 31, 2022

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2022	Percent Expended
OPERATING FUND						
001	General Fund	\$246,412,772	\$ 32,651,571	\$32,725,832	\$181,035,369	26.53%
DEBT SERVICE FUND						
002	Bond Retirement	17,180,050			17,180,050	
SPECIAL REVENUE FUNDS						
018	Principals Fund	848,213	38,400	49,834	759,979	10.40%
019	Other Grant	953,192	2,341	15,965	934,886	1.92%
034	Classroom Facilities Maintenance	4,999,395	327,781	1,020,522	3,651,092	26.97%
300	District Managed Student Activity	604,226	58,261	52,696	493,270	18.36%
401	Auxiliary Services NPSD	3,437,112	423,268	110,576	2,903,268	15.53%
439	Public School Preschool	1,183,919			1,183,920	
451	Data Communication for Schools	46,800			46,800	
461	High Schools That Work	10,000			10,001	
467	Student Wellness	434,473	108,494	325,978		100.00%
499	Miscellaneous State Grants	200,000			200,000	
507	ESSERS	118,057,316	3,467,823	27,786,762	86,802,731	26.47%
509	21ST Century	1,366,980	187,743	32,001	1,147,237	16.08%
516	IDEA PartB Special Education	8,079,698	402,458	218,554	7,458,686	7.69%
524	Vocation Education CarlDPerkins	1,432,703	123,905	57,105	1,251,693	12.63%
536	Title I School Improvement A	1,100,000			1,100,001	
537	Title I School Improvement G	508,757	141,354		367,403	27.78%
551	Title III Limit English Proficiency	1,452,527	283,370	253,195	915,962	36.94%
572	Title I Disadvantaged Children	40,006,686	2,409,254	1,619,608	35,977,823	10.07%
584	Drug Free Schools	1,930,030	80,605	86,586	1,762,839	8.66%
587	IDEA Preschool Handicapped	169,927	9,298		160,629	5.47%
590	Improving Teacher Quality	2,691,317	126,308	128,542	2,436,467	9.47%
599	Miscellaneous Federal Grants	3,157,376	19,135	1,782,000	1,356,241	57.05%
	Special Revenue Funds	192,670,649	8,209,799	33,539,924	150,920,927	21.67%
CAPITAL PROJECTS						
003	Permanent Improvement	10,928,874	996,917	4,782,620	5,149,337	52.88%
ENTERPRISE FUNDS						
006	Food Service	18,411,009	663,757	7,592,339	10,154,914	44.84%
009	Uniform School Supplies	30,000		600	29,400	2.00%
013	Welcome Stadium	12,631,357	590,486	11,705,973	334,899	97.35%
	Total Enterprise Funds	31,072,367	1,254,243	19,298,912	10,519,212	66.15%
INTERNAL SERVICE						
014	Internal Services Rotary	110,000			110,000	
021	Intra District Services	5,892	2,784		3,108	47.25%
024	Self Insured Employee Benefits	30,021,275	4,962,082	17,738	25,041,455	16.59%
027	Worker's Comp Self Insured	4,016,935	5,550	90,705	3,920,680	2.40%
	Total Internal Service	34,154,102	4,970,416	108,443	29,075,243	14.87%
TRUST AND AGENCY FUNDS						
022	District Agency	16,360,000	4,694,982		11,665,018	28.70%
200	Student Managed Activity	384,732	5,765	13,753	365,215	5.07%
	Total Trust and Agency Funds	16,744,732	4,700,747	13,753	12,030,233	28.16%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	300,090		90	300,000	0.03%
TOTAL ALL FUNDS		\$549,463,635	\$52,783,691	\$90,469,575	\$406,210,372	26.07%

DAYTON PUBLIC SCHOOLS
ESSER STATUS REPORT
AUGUST 31, 2022

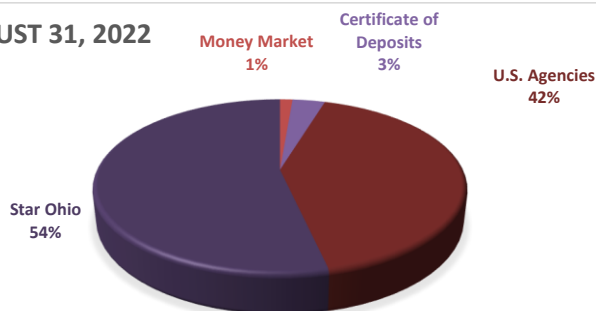
	<u>Appropriations</u>	<u>Expended</u>	<u>Encumbered</u>	<u>Unencumbered Balance</u>
ESSER I	10,238,996.06	9,904,475.49	2,760.00	331,760.57
ESSER II	40,342,426.00	23,183,277.51	11,376,151.92	5,782,996.57
ESSER III (ARP)	90,667,711.71	3,003,893.55	16,304,850.02	71,358,968.14
Total	141,249,133.77	36,091,646.55	27,683,761.94	77,473,725.28



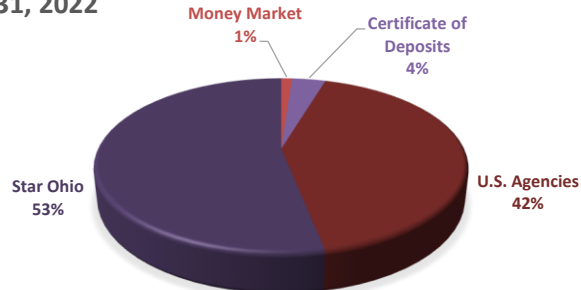
**DAYTON PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
INVESTMENT PORTFOLIO STATUS REPORT**

	<u>August 31, 2022</u>	<u>July 31, 2022</u>	<u>August 31, 2021</u>	<u>Change from Previous Year</u>
Total Par Value	\$193,398,059.24	\$193,132,392.72	\$177,215,969.80	\$16,182,089.44
Total Adjusted Cost	\$192,893,732.91	\$192,628,066.39	\$176,844,496.47	\$16,049,236.44
Total Market Value	\$187,072,177.95	\$188,102,922.71	\$176,800,487.42	\$10,271,690.53
Weighted Average Yield	1.56%	1.20%	0.250%	1.308%
Fifth Third Bank Yield	0.73%	0.70%	0.470%	0.256%
Star Ohio Yield	2.28%	1.63%	0.08%	2.200%
Weighted Average Remaining Life (Days)	407	427	405	2
Interest Earnings Actual - Year to Date	\$901,099.54	\$635,433.02	\$265,481.83	\$635,617.71
Investment Holdings	<u>August 31, 2022</u>	<u>July 31, 2022</u>	<u>August 31, 2021</u>	<u>Change from Previous Year</u>
Money Market	\$2,438,312.88	\$2,118,885.22	\$14,922,997.88	(\$12,484,685.00)
Certificate of Deposits	\$6,360,783.84	\$6,594,566.95	\$10,451,433.65	(\$4,090,649.81)
U.S. Agencies	\$78,142,334.87	\$79,451,963.04	\$51,894,083.97	\$26,248,250.90
Star Ohio	\$100,130,746.36	\$99,937,507.50	\$99,531,971.92	\$598,774.44
	<u>\$187,072,177.95</u>	<u>\$188,102,922.71</u>	<u>\$176,800,487.42</u>	<u>\$10,271,690.53</u>

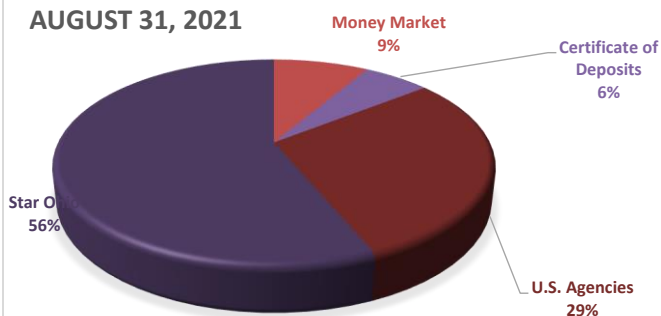
AUGUST 31, 2022



JULY 31, 2022



AUGUST 31, 2021



**DAYTON PUBLIC SCHOOLS
CASH RECONCILIATION
AS OF AUGUST 31, 2022**

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	8/31/2022	55,816,043.76
Investments		
Star Ohio	8/31/2022	100,130,746.36
Fifth Third Securities	8/31/2022	92,762,986.55
Total Per Bank		<u>248,709,777</u>
Cash Balance Per Book		246,937,172
Key Bank Outstanding Checks		1,484,933
July Interest		266,014
June Payroll Adjustments		(828)
Liabilities		<u>22,485</u>
Total Per Book		<u>248,709,777</u>