

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	10 - General Fund				
	ASSETS				
1000	Cash in Bank	5,760,904.06	8,049,520.72	(2,288,616.66)	(28.43)
1006	Cash in Utility Clearing	(309.94)	5,082.14	(5,392.08)	(106.10)
1100	Cash on Hand	4,300.00	4,300.00	.00	.00
1254	Trust Account-Banks	12,050,785.44	6,676,139.42	5,374,646.02	80.51
1257	Market Value Adjustment	186,354.38	162,519.75	23,834.63	14.67
1300	Miscellaneous Receivable	24,088.08	179,249.17	(155,161.09)	(86.56)
1305	Service Charge Receivable	22,540.98	568.81	21,972.17	3,862.83
1308	Accounts Receivable	.00	(23,197.79)	23,197.79	100.00
1312	Tax Receivable	57,046.39	.00	57,046.39	+++
1351	Due from Gas Fund	258,543.32	4,386.74	254,156.58	5,793.75
1352	Due from PWI	9,256.38	8,069.15	1,187.23	14.71
1354	Due from Utility Clearing	7,543.65	23,286.10	(15,742.45)	(67.60)
1355	Due from Payroll Clearing	405.57	266.92	138.65	51.94
1357	Due from Sanitation Fund	14,120.09	3,878.96	10,241.13	264.02
1362	Due From A/P Fund	208.26	8,199.89	(7,991.63)	(97.46)
1367	Due From CDBG	73,501.05	.00	73,501.05	+++
1370	Due From Govt. Agencies	(73,501.05)	1,318.22	(74,819.27)	(5,675.78)
1371	Due from Power & Light	56,833.00	.00	56,833.00	+++
1373	Due from HART	.00	25,000.00	(25,000.00)	(100.00)
1376	Due From Flood	(5.70)	222,948.23	(222,953.93)	(100.00)
1377	Due from Emergency Comm	.00	35,046.62	(35,046.62)	(100.00)
1379	Due from Cemetery Fund	2,955.25	(379.18)	3,334.43	879.38
1400	Accrued Interest	24,908.61	.00	24,908.61	+++
1500	Fuel	17,636.68	(13,300.36)	30,937.04	232.60
1501	Parts, Oil & Fluids	27,400.50	43,845.19	(16,444.69)	(37.51)
1502	Office Supplies	4,323.75	6,707.68	(2,383.93)	(35.54)
	ASSETS TOTALS	\$18,529,838.75	\$15,423,456.38	\$3,106,382.37	20.14%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	292,665.83	89,477.50	203,188.33	227.08
2002	Refunds Payable	(1,599.34)	(51,225.77)	49,626.43	96.88
2013	Utility Overpayment	906,719.70	963,940.79	(57,221.09)	(5.94)
2033	Round Up	23.26	.00	23.26	+++
2038	Henderson Co Payable	.00	25.00	(25.00)	(100.00)
2213	Due to Civil Service Pen	.72	.00	.72	+++
2214	Due Police and Fire Pensn	19.88	35.87	(15.99)	(44.58)

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	10 - General Fund				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2258	Due To Other Funds	(1,641.04)	7,870.50	(9,511.54)	(120.85)
2270	Due To Wintercare	.00	10.00	(10.00)	(100.00)
2570	Refundable Bid Deposits	.00	200.00	(200.00)	(100.00)
	LIABILITIES TOTALS	\$1,196,189.01	\$1,010,333.89	\$185,855.12	18.40%
	FUND EQUITY				
6000	Fund Balance	11,078,441.45	11,078,441.45	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$11,078,441.45	\$11,078,441.45	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(2,546,790.36)			
	Fund Revenues	(18,109,923.60)			
	Fund Expenses	14,401,505.67			
	FUND EQUITY TOTALS	\$17,333,649.74	\$11,078,441.45	\$6,255,208.29	56.46%
	LIABILITIES AND FUND EQUITY TOTALS	\$18,529,838.75	\$12,088,775.34	\$6,441,063.41	53.28%
	Fund 10 - General Fund Totals	\$0.00	\$3,334,681.04	(\$3,334,681.04)	(100.00%)

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	34 - Utility Clearing Fund				
	ASSETS				
1000	Cash in Bank	2,100,018.14	2,603,396.49	(503,378.35)	(19.34)
	ASSETS TOTALS	\$2,100,018.14	\$2,603,396.49	(\$503,378.35)	(19.34%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	.00	600.00	(600.00)	(100.00)
2200	Due to General Fund	7,543.65	23,286.10	(15,742.45)	(67.60)
2201	Due To Gas Fund	238,259.69	254,261.16	(16,001.47)	(6.29)
2212	Due To Sanitation	38,675.01	26,425.54	12,249.47	46.35
2215	Due To Water	893,812.86	760,119.13	133,693.73	17.59
2220	Due To Electric	985,431.71	1,596,137.80	(610,706.09)	(38.26)
2250	Due to Govt. Agencies	(68,900.84)	(62,522.35)	(6,378.49)	(10.20)
2258	Due To Other Funds	.00	955.28	(955.28)	(100.00)
2277	Due To Emergency Comm.	5,196.06	4,133.83	1,062.23	25.70
	LIABILITIES TOTALS	\$2,100,018.14	\$2,603,396.49	(\$503,378.35)	(19.34%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$0.00	\$0.00	\$0.00	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$2,100,018.14	\$2,603,396.49	(\$503,378.35)	(19.34%)
Fund	34 - Utility Clearing Fund Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	35 - Payroll Clearing				
ASSETS					
1000	Cash in Bank	1,189,861.09	644,744.40	545,116.69	84.55
1300	Miscellaneous Receivable	371.91	553.18	(181.27)	(32.77)
1350	Due From Other Funds	(2,638.68)	544.10	(3,182.78)	(584.96)
1375	Due From Miscellaneous	(1,089.68)	.00	(1,089.68)	+++
ASSETS TOTALS		\$1,186,504.64	\$645,841.68	\$540,662.96	83.71%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2001	Accounts Payable	19,878.52	10,082.72	9,795.80	97.15
2038	Henderson Co Payable	247.28	.00	247.28	+++
2200	Due to General Fund	405.57	266.92	138.65	51.94
2230	Due to FSA - Medical	2,242.49	2,740.66	(498.17)	(18.18)
2235	Due to FSA - Child Care	2,115.30	2,538.36	(423.06)	(16.67)
2240	Due to Cafe Allstate	13,081.42	11,532.16	1,549.26	13.43
2241	Due to State Pension	431,083.87	273,267.35	157,816.52	57.75
2242	Due to Hazard Pension	399,661.21	239,862.89	159,798.32	66.62
2245	Due to Dental Insurance	12,376.66	14,412.00	(2,035.34)	(14.12)
2247	Due To EAP	979.28	(644.08)	1,623.36	252.04
2248	Due to Police/Fire Insur	2,216.94	.00	2,216.94	+++
2252	Due to FIT	63,566.41	.00	63,566.41	+++
2253	Due to KY SIT	26,358.91	.00	26,358.91	+++
2256	Due To Universal Life	8,434.94	(116.58)	8,551.52	7,335.32
2259	Due To FICA	55,003.02	.00	55,003.02	+++
2264	Due To Medicare	20,160.22	.00	20,160.22	+++
2267	Due To Health-Employee	629.42	650.00	(20.58)	(3.17)
2269	Due To Other Insurance	7,751.50	(4,197.14)	11,948.64	284.69
2271	Due To Vision Insurance	2,371.17	2,323.83	47.34	2.04
2275	Due to Deferred Comp	10,800.00	.00	10,800.00	+++
2276	Due to Group Life	10,324.48	5,945.97	4,378.51	73.64
2290	Due to IN SIT	2,458.87	.00	2,458.87	+++
2291	Due to Van LIT	624.08	.00	624.08	+++
2292	Due to War LIT	107.32	.00	107.32	+++
2293	Due to Henderson LIT	10,314.03	.00	10,314.03	+++
2294	Due to Pos LIT	49.50	.00	49.50	+++
2296	Due to Spencer LIT	16.76	.00	16.76	+++
2445	Payroll Clearing	83,245.47	87,176.62	(3,931.15)	(4.51)
LIABILITIES TOTALS		\$1,186,504.64	\$645,841.68	\$540,662.96	83.71%

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$0.00	\$0.00	\$0.00	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$1,186,504.64	\$645,841.68	\$540,662.96	83.71%
Fund	35 - Payroll Clearing Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	36 - Accounts Payable				
	ASSETS				
1000	Cash in Bank	208.26	329.39	(121.13)	(36.77)
1300	Miscellaneous Receivable	.00	(352.56)	352.56	100.00
1350	Due From Other Funds	.00	9,229.06	(9,229.06)	(100.00)
	ASSETS TOTALS	\$208.26	\$9,205.89	(\$8,997.63)	(97.74%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	.00	955.28	(955.28)	(100.00)
2200	Due to General Fund	208.26	8,199.89	(7,991.63)	(97.46)
2258	Due To Other Funds	.00	50.72	(50.72)	(100.00)
	LIABILITIES TOTALS	\$208.26	\$9,205.89	(\$8,997.63)	(97.74%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$0.00	\$0.00	\$0.00	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$208.26	\$9,205.89	(\$8,997.63)	(97.74%)
Fund	36 - Accounts Payable Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	53 - Flood Mitigation				
	ASSETS				
1000	Cash in Bank	.00	120,005.60	(120,005.60)	(100.00)
1300	Miscellaneous Receivable	.00	49,616.75	(49,616.75)	(100.00)
	ASSETS TOTALS	\$0.00	\$169,622.35	(\$169,622.35)	(100.00%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	.00	25,869.00	(25,869.00)	(100.00)
2200	Due to General Fund	.00	224,266.45	(224,266.45)	(100.00)
	LIABILITIES TOTALS	\$0.00	\$250,135.45	(\$250,135.45)	(100.00%)
	FUND EQUITY				
6000	Fund Balance	15,235.40	15,235.40	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$15,235.40	\$15,235.40	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	2,522.46			
	Fund Revenues	(3.12)			
	Fund Expenses	12,716.06			
	FUND EQUITY TOTALS	\$0.00	\$15,235.40	(\$15,235.40)	(100.00%)
	LIABILITIES AND FUND EQUITY TOTALS	\$0.00	\$265,370.85	(\$265,370.85)	(100.00%)
	Fund 53 - Flood Mitigation Totals	\$0.00	(\$95,748.50)	\$95,748.50	100.00%

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	91 - Tri-County Recycling				
	ASSETS				
1000	Cash in Bank	.00	773.21	(773.21)	(100.00)
	ASSETS TOTALS	\$0.00	\$773.21	(\$773.21)	(100.00%)
	FUND EQUITY				
6000	Fund Balance	1,246.29	1,246.29	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,246.29	\$1,246.29	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	471.36			
	Fund Revenues	(.70)			
	Fund Expenses	775.63			
	FUND EQUITY TOTALS	\$0.00	\$1,246.29	(\$1,246.29)	(100.00%)
	LIABILITIES AND FUND EQUITY TOTALS	\$0.00	\$1,246.29	(\$1,246.29)	(100.00%)
Fund	91 - Tri-County Recycling Totals	\$0.00	(\$473.08)	\$473.08	100.00%
Fund Type	General Fund Totals	\$0.00	\$3,238,459.46	(\$3,238,459.46)	(100.00%)

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	40 - Cemetery Fund				
	ASSETS				
1000	Cash in Bank	25,476.57	19,203.42	6,273.15	32.67
1300	Miscellaneous Receivable	4,201.44	3,771.44	430.00	11.40
1350	Due From Other Funds	.00	1,006.00	(1,006.00)	(100.00)
	ASSETS TOTALS	\$29,678.01	\$23,980.86	\$5,697.15	23.76%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	3,486.05	82.17	3,403.88	4,142.49
2200	Due to General Fund	2,955.25	626.82	2,328.43	371.47
	LIABILITIES TOTALS	\$6,441.30	\$708.99	\$5,732.31	808.52%
	FUND EQUITY				
6000	Fund Balance	7,581.33	7,581.33	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$7,581.33	\$7,581.33	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	15,914.39			
	Fund Revenues	(247,910.47)			
	Fund Expenses	216,340.70			
	FUND EQUITY TOTALS	\$23,236.71	\$7,581.33	\$15,655.38	206.50%
	LIABILITIES AND FUND EQUITY TOTALS	\$29,678.01	\$8,290.32	\$21,387.69	257.98%
	Fund 40 - Cemetery Fund Totals	\$0.00	\$15,690.54	(\$15,690.54)	(100.00%)

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	50 - Public Way Improvement Fd				
	ASSETS				
1000	Cash in Bank	11,159.13	115,035.99	(103,876.86)	(90.30)
1300	Miscellaneous Receivable	.00	46,208.42	(46,208.42)	(100.00)
	ASSETS TOTALS	\$11,159.13	\$161,244.41	(\$150,085.28)	(93.08%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	12,505.05	4.50	12,500.55	277,790.00
2200	Due to General Fund	9,256.38	8,069.15	1,187.23	14.71
	LIABILITIES TOTALS	\$21,761.43	\$8,073.65	\$13,687.78	169.54%
	FUND EQUITY				
6000	Fund Balance	38,828.01	38,828.01	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$38,828.01	\$38,828.01	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	311,568.13			
	Fund Revenues	(707,635.27)			
	Fund Expenses	445,497.45			
	FUND EQUITY TOTALS	(\$10,602.30)	\$38,828.01	(\$49,430.31)	(127.31%)
	LIABILITIES AND FUND EQUITY TOTALS	\$11,159.13	\$46,901.66	(\$35,742.53)	(76.21%)
Fund	50 - Public Way Improvement Fd Totals	\$0.00	\$114,342.75	(\$114,342.75)	(100.00%)

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	56 - HART				
	ASSETS				
1000	Cash in Bank	161,948.78	342,115.62	(180,166.84)	(52.66)
1100	Cash on Hand	100.00	100.00	.00	.00
1300	Miscellaneous Receivable	.00	135.00	(135.00)	(100.00)
1350	Due From Other Funds	4.00	.00	4.00	+++
1370	Due From Govt. Agencies	.00	(242,920.00)	242,920.00	100.00
1500	Fuel	14,394.49	5,388.00	9,006.49	167.16
1501	Parts, Oil & Fluids	12,515.57	13,071.00	(555.43)	(4.25)
1502	Office Supplies	(21.60)	.00	(21.60)	+++
	ASSETS TOTALS	\$188,941.24	\$117,889.62	\$71,051.62	60.27%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	10,536.96	.00	10,536.96	+++
2200	Due to General Fund	.00	25,000.00	(25,000.00)	(100.00)
	LIABILITIES TOTALS	\$10,536.96	\$25,000.00	(\$14,463.04)	(57.85%)
	FUND EQUITY				
6000	Fund Balance	572,845.00	572,845.00	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$572,845.00	\$572,845.00	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(60,164.47)			
	Fund Revenues	(86,574.39)			
	Fund Expenses	541,179.58			
	FUND EQUITY TOTALS	\$178,404.28	\$572,845.00	(\$394,440.72)	(68.86%)
	LIABILITIES AND FUND EQUITY TOTALS	\$188,941.24	\$597,845.00	(\$408,903.76)	(68.40%)
	Fund 56 - HART Totals	\$0.00	(\$479,955.38)	\$479,955.38	100.00%

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	58 - Emergency Communications				
	ASSETS				
1000	Cash in Bank	80,331.14	103,175.49	(22,844.35)	(22.14)
1006	Cash in Utility Clearing	6,346.59	11,089.00	(4,742.41)	(42.77)
1300	Miscellaneous Receivable	(17,571.12)	(20,540.41)	2,969.29	14.46
1308	Accounts Receivable	4,312.70	34,705.35	(30,392.65)	(87.57)
1354	Due from Utility Clearing	5,196.06	4,133.83	1,062.23	25.70
1370	Due From Govt. Agencies	17,571.12	24,619.48	(7,048.36)	(28.63)
	ASSETS TOTALS	\$96,186.49	\$157,182.74	(\$60,996.25)	(38.81%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	6,937.83	15,136.11	(8,198.28)	(54.16)
2013	Utility Overpayment	289.67	214.05	75.62	35.33
2200	Due to General Fund	.00	35,046.62	(35,046.62)	(100.00)
	LIABILITIES TOTALS	\$7,227.50	\$50,396.78	(\$43,169.28)	(85.66%)
	FUND EQUITY				
6000	Fund Balance	73,732.87	73,732.87	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$73,732.87	\$73,732.87	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	26,907.97			
	Fund Revenues	(579,710.76)			
	Fund Expenses	537,576.67			
	FUND EQUITY TOTALS	\$88,958.99	\$73,732.87	\$15,226.12	20.65%
	LIABILITIES AND FUND EQUITY TOTALS	\$96,186.49	\$124,129.65	(\$27,943.16)	(22.51%)
Fund	58 - Emergency Communications Totals	\$0.00	\$33,053.09	(\$33,053.09)	(100.00%)

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	59 - Tourist Commission Fund				
	ASSETS				
1000	Cash in Bank	1.72	6,341.25	(6,339.53)	(99.97)
	ASSETS TOTALS	\$1.72	\$6,341.25	(\$6,339.53)	(99.97%)
	FUND EQUITY				
6000	Fund Balance	.85	.85	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$0.85	\$0.85	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(.65)			
	Fund Revenues	(87,045.01)			
	Fund Expenses	87,044.79			
	FUND EQUITY TOTALS	\$1.72	\$0.85	\$0.87	102.35%
	LIABILITIES AND FUND EQUITY TOTALS	\$1.72	\$0.85	\$0.87	102.35%
Fund	59 - Tourist Commission Fund Totals	\$0.00	\$6,340.40	(\$6,340.40)	(100.00%)

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	81 - Comm Dev Block Grant				
	ASSETS				
1300	Miscellaneous Receivable	(42,632.10)	.00	(42,632.10)	+++
1370	Due From Govt. Agencies	150,731.05	.00	150,731.05	+++
	ASSETS TOTALS	\$108,098.95	\$0.00	\$108,098.95	+++
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	(73,501.05)	.00	(73,501.05)	+++
2200	Due to General Fund	73,501.05	.00	73,501.05	+++
	LIABILITIES TOTALS	\$0.00	\$0.00	\$0.00	+++
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(120,437.95)			
	Fund Expenses	12,339.00			
	FUND EQUITY TOTALS	\$108,098.95	\$0.00	\$108,098.95	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$108,098.95	\$0.00	\$108,098.95	+++
Fund	81 - Comm Dev Block Grant Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	85 - Police Investigation				
	ASSETS				
1000	Cash in Bank	76,408.05	78,097.17	(1,689.12)	(2.16)
1085	Confiscated Cash	118,228.12	91,889.06	26,339.06	28.66
1349	Due from General Fund	2,083.34	.00	2,083.34	+++
	ASSETS TOTALS	\$196,719.51	\$169,986.23	\$26,733.28	15.73%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	4,000.00	45.99	3,954.01	8,597.54
2003	Confiscated Funds Payable	118,172.54	90,352.41	27,820.13	30.79
	LIABILITIES TOTALS	\$122,172.54	\$90,398.40	\$31,774.14	35.15%
	FUND EQUITY				
6000	Fund Balance	94,360.90	94,360.90	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$94,360.90	\$94,360.90	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	13,784.00			
	Fund Revenues	(12,664.54)			
	Fund Expenses	18,694.47			
	FUND EQUITY TOTALS	\$74,546.97	\$94,360.90	(\$19,813.93)	(21.00%)
	LIABILITIES AND FUND EQUITY TOTALS	\$196,719.51	\$184,759.30	\$11,960.21	6.47%
Fund	85 - Police Investigation Totals	\$0.00	(\$14,773.07)	\$14,773.07	100.00%
Fund Type	Special Revenue Funds Totals	\$0.00	(\$325,301.67)	\$325,301.67	100.00%

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Capital Projects Funds				
Fund	51 - Construction Fund				
	ASSETS				
1000	Cash in Bank	763,223.23	7,814.62	755,408.61	9,666.61
1000.0009	Cash - 2020A Bonds	9,840,553.84	.00	9,840,553.84	+++
1000.0010	Cash - 2021B Bonds	5,904.67	.00	5,904.67	+++
1325	HWU Receivable 2010 Bonds	.00	415,422.00	(415,422.00)	(100.00)
1325.0001	HWU Receivable 2012 Bonds	5,585,000.00	6,065,000.00	(480,000.00)	(7.91)
1325.0002	HWU Receivable 2013 Bonds	5,850,000.00	6,315,000.00	(465,000.00)	(7.36)
1325.0003	HWU Receivable 2014 Bonds	5,630,000.00	5,990,000.00	(360,000.00)	(6.01)
1325.0004	HWU Receivable 2015 Bonds	1,795,000.00	2,075,000.00	(280,000.00)	(13.49)
1325.0005	HWU Receivable 2016 Bonds	5,055,000.00	5,565,000.00	(510,000.00)	(9.16)
1325.0006	HWU Receivable 2017 Bonds	1,300,000.00	1,535,000.00	(235,000.00)	(15.31)
	ASSETS TOTALS	\$35,824,681.74	\$27,968,236.62	\$7,856,445.12	28.09%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	(862,936.63)	849,256.86	(1,712,193.49)	(201.61)
	LIABILITIES TOTALS	(\$862,936.63)	\$849,256.86	(\$1,712,193.49)	(201.61%)
	FUND EQUITY				
6000	Fund Balance	30,509,069.98	30,509,069.98	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$30,509,069.98	\$30,509,069.98	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(7,385,589.02)			
	Fund Revenues	(7,198,918.54)			
	Fund Expenses	8,405,959.17			
	FUND EQUITY TOTALS	\$36,687,618.37	\$30,509,069.98	\$6,178,548.39	20.25%
	LIABILITIES AND FUND EQUITY TOTALS	\$35,824,681.74	\$31,358,326.84	\$4,466,354.90	14.24%
Fund	51 - Construction Fund Totals	\$0.00	(\$3,390,090.22)	\$3,390,090.22	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$3,390,090.22)	\$3,390,090.22	100.00%

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Debt Service Funds				
Fund	48 - Bond Fund				
	ASSETS				
1000	Cash in Bank	750.30	196.41	553.89	282.01
	ASSETS TOTALS	\$750.30	\$196.41	\$553.89	282.01%
	FUND EQUITY				
6000	Fund Balance	1,000.16	1,000.16	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,000.16	\$1,000.16	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	18.11			
	Fund Revenues	(5,506,168.20)			
	Fund Expenses	5,506,399.95			
	FUND EQUITY TOTALS	\$750.30	\$1,000.16	(\$249.86)	(24.98%)
	LIABILITIES AND FUND EQUITY TOTALS	\$750.30	\$1,000.16	(\$249.86)	(24.98%)
	Fund 48 - Bond Fund Totals	\$0.00	(\$803.75)	\$803.75	100.00%
	Fund Type Debt Service Funds Totals	\$0.00	(\$803.75)	\$803.75	100.00%
	Fund Category Governmental Funds Totals	\$0.00	(\$477,736.18)	\$477,736.18	100.00%

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	20 - Gas Fund				
	ASSETS				
1000	Cash in Bank	490,924.63	347,971.70	142,952.93	41.08
1006	Cash in Utility Clearing	497,416.46	202,009.67	295,406.79	146.23
1100	Cash on Hand	100.00	100.00	.00	.00
1254	Trust Account-Banks	3,654,111.16	3,596,431.74	57,679.42	1.60
1257	Market Value Adjustment	94,262.91	109,142.34	(14,879.43)	(13.63)
1300	Miscellaneous Receivable	12,885.65	318,696.09	(305,810.44)	(95.96)
1304	Gas Receivable	764,601.19	495,209.61	269,391.58	54.40
1307	Unbilled Revenue	811,063.95	.00	811,063.95	+++
1308	Accounts Receivable	.00	430,732.77	(430,732.77)	(100.00)
1354	Due from Utility Clearing	238,259.69	254,261.16	(16,001.47)	(6.29)
1370	Due From Govt. Agencies	184,141.77	81,630.68	102,511.09	125.58
1400	Accrued Interest	5,984.65	14,619.87	(8,635.22)	(59.06)
1502	Office Supplies	.00	(16.65)	16.65	100.00
1503	Gas Dept Inventory	182,634.38	177,846.46	4,787.92	2.69
1700	Equipment	686,559.00	669,935.00	16,624.00	2.48
1800	Vehicles	683,558.00	660,131.00	23,427.00	3.55
1801	Natural Gas System	8,552,996.00	8,103,176.00	449,820.00	5.55
1850	Accumulated Depreciation	(7,645,419.00)	(7,446,283.00)	(199,136.00)	(2.67)
1901	Def Outflow Resources	1,021,218.00	1,003,163.00	18,055.00	1.80
	ASSETS TOTALS	\$10,235,298.44	\$9,018,757.44	\$1,216,541.00	13.49%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	122,597.84	14,910.21	107,687.63	722.24
2005	Gas Deposits Payable	282,672.71	283,488.20	(815.49)	(.29)
2013	Utility Overpayment	14,104.96	17,128.37	(3,023.41)	(17.65)
2100	Accrued Pension Liability	3,093,474.00	2,973,577.00	119,897.00	4.03
2105	Accrued OPEB Liability	981,898.00	698,661.00	283,237.00	40.54
2200	Due to General Fund	258,543.32	4,386.74	254,156.58	5,793.75
2260	Sales Tax Payable	21,750.82	12,767.32	8,983.50	70.36
2261	School Tax Payable	24,691.60	10,904.86	13,786.74	126.43
2295	Gas Storage Liability	342,100.00	278,600.00	63,500.00	22.79
2601	Def Inflow Resources	399,948.00	432,065.00	(32,117.00)	(7.43)
	LIABILITIES TOTALS	\$5,541,781.25	\$4,726,488.70	\$815,292.55	17.25%
	FUND EQUITY				
6000	Fund Balance	4,645,496.84	4,645,496.84	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$4,645,496.84	\$4,645,496.84	\$0.00	0.00%

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
	Prior Year Fund Equity Adjustment	(583,578.59)			
	Fund Revenues	(5,808,055.88)			
	Fund Expenses	6,343,614.12			
	FUND EQUITY TOTALS	\$4,693,517.19	\$4,645,496.84	\$48,020.35	1.03%
	LIABILITIES AND FUND EQUITY TOTALS	\$10,235,298.44	\$9,371,985.54	\$863,312.90	9.21%
Fund	20 - Gas Fund Totals	\$0.00	(\$353,228.10)	\$353,228.10	100.00%

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	57 - Sanitation Fund				
ASSETS					
1000	Cash in Bank	694,855.18	287,164.30	407,690.88	141.97
1006	Cash in Utility Clearing	85,735.84	127,655.34	(41,919.50)	(32.84)
1100	Cash on Hand	.00	300.00	(300.00)	(100.00)
1254	Trust Account-Banks	3,523,245.61	3,488,094.94	35,150.67	1.01
1257	Market Value Adjustment	22,510.40	25,353.64	(2,843.24)	(11.21)
1300	Miscellaneous Receivable	2,067.80	803.88	1,263.92	157.23
1301	Sanitation Receivable	201,255.93	205,655.96	(4,400.03)	(2.14)
1308	Accounts Receivable	.00	63,020.22	(63,020.22)	(100.00)
1354	Due from Utility Clearing	38,675.01	26,425.54	12,249.47	46.35
1400	Accrued Interest	10,210.02	.00	10,210.02	+++
1700	Equipment	781,270.00	731,682.00	49,588.00	6.78
1800	Vehicles	1,148,345.00	998,628.00	149,717.00	14.99
1803	Land	114,815.00	114,815.00	.00	.00
1804	Building & Improvements	677,177.00	677,177.00	.00	.00
1850	Accumulated Depreciation	(2,279,791.00)	(2,227,238.00)	(52,553.00)	(2.36)
1901	Def Outflow Resources	537,157.00	529,733.00	7,424.00	1.40
ASSETS TOTALS		\$5,557,528.79	\$5,049,270.82	\$508,257.97	10.07%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2001	Accounts Payable	12,069.86	3,053.23	9,016.63	295.31
2004	Deposits Payable	1,000.00	1,000.00	.00	.00
2011	Estimated Closure Cost	2,898,786.00	2,881,847.00	16,939.00	.59
2012	Estimated Post-Closure	1,360,678.00	1,360,678.00	.00	.00
2013	Utility Overpayment	2,162.76	2,234.69	(71.93)	(3.22)
2100	Accrued Pension Liability	1,615,224.00	1,565,932.00	49,292.00	3.15
2105	Accrued OPEB Liability	490,878.00	374,431.00	116,447.00	31.10
2200	Due to General Fund	14,120.09	3,878.96	10,241.13	264.02
2260	Sales Tax Payable	624.20	216.92	407.28	187.76
2601	Def Inflow Resources	212,392.00	225,595.00	(13,203.00)	(5.85)
LIABILITIES TOTALS		\$6,607,934.91	\$6,418,866.80	\$189,068.11	2.95%
FUND EQUITY					
6000	Fund Balance	(1,610,517.08)	(1,610,517.08)	.00	.00
FUND EQUITY TOTALS Prior to Current Year Changes		(\$1,610,517.08)	(\$1,610,517.08)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(252,940.84)			
	Fund Revenues	(1,857,861.52)			
	Fund Expenses	1,550,691.40			

November 2021 Balance Sheet

Through 11/30/21
Detail Listing
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
	FUND EQUITY TOTALS	(\$1,050,406.12)	(\$1,610,517.08)	\$560,110.96	34.78%
	LIABILITIES AND FUND EQUITY TOTALS	\$5,557,528.79	\$4,808,349.72	\$749,179.07	15.58%
Fund	57 - Sanitation Fund Totals	\$0.00	\$240,921.10	(\$240,921.10)	(100.00%)
Fund Type	Enterprise Funds Totals	\$0.00	(\$112,307.00)	\$112,307.00	100.00%

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Internal Service Funds				
Fund	45 - Health Insurance Fund				
	ASSETS				
1000	Cash in Bank	779,349.54	549,253.73	230,095.81	41.89
1002	UMR Deposit	257,414.00	257,414.00	.00	.00
1300	Miscellaneous Receivable	.00	500.00	(500.00)	(100.00)
	ASSETS TOTALS	\$1,036,763.54	\$807,167.73	\$229,595.81	28.44%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	.00	79,553.25	(79,553.25)	(100.00)
2015	Estimated Claims Payable	847,709.69	378,534.67	469,175.02	123.95
2020	Claims Incur. Unreported	200,000.00	362,000.00	(162,000.00)	(44.75)
	LIABILITIES TOTALS	\$1,047,709.69	\$820,087.92	\$227,621.77	27.76%
	FUND EQUITY				
6000	Fund Balance	696,985.10	696,985.10	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$696,985.10	\$696,985.10	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	675,413.74			
	Fund Revenues	(3,096,526.93)			
	Fund Expenses	3,129,044.44			
	FUND EQUITY TOTALS	(\$10,946.15)	\$696,985.10	(\$707,931.25)	(101.57%)
	LIABILITIES AND FUND EQUITY TOTALS	\$1,036,763.54	\$1,517,073.02	(\$480,309.48)	(31.66%)
Fund	45 - Health Insurance Fund Totals	\$0.00	(\$709,905.29)	\$709,905.29	100.00%
Fund Type	Internal Service Funds Totals	\$0.00	(\$709,905.29)	\$709,905.29	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$822,212.29)	\$822,212.29	100.00%

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Fiduciary Funds				
Fund Type	Pension Trust				
Fund	29 - HRA Fund				
	ASSETS				
1000	Cash in Bank	43,511.78	55,055.64	(11,543.86)	(20.97)
	ASSETS TOTALS	\$43,511.78	\$55,055.64	(\$11,543.86)	(20.97%)
	FUND EQUITY				
6000	Fund Balance	20,717.08	20,717.08	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$20,717.08	\$20,717.08	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	1,624.28			
	Fund Revenues	(120,079.76)			
	Fund Expenses	95,660.78			
	FUND EQUITY TOTALS	\$43,511.78	\$20,717.08	\$22,794.70	110.03%
	LIABILITIES AND FUND EQUITY TOTALS	\$43,511.78	\$20,717.08	\$22,794.70	110.03%
	Fund 29 - HRA Fund Totals	\$0.00	\$34,338.56	(\$34,338.56)	(100.00%)

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Fiduciary Funds				
Fund Type	Pension Trust				
Fund	32 - Civil Service Pension Fd				
	ASSETS				
1000	Cash in Bank	773.93	893.24	(119.31)	(13.36)
	ASSETS TOTALS	\$773.93	\$893.24	(\$119.31)	(13.36%)
	FUND EQUITY				
6000	Fund Balance	(749.19)	(749.19)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$749.19)	(\$749.19)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,619.17)			
	Fund Revenues	(34,182.00)			
	Fund Expenses	34,278.05			
	FUND EQUITY TOTALS	\$773.93	(\$749.19)	\$1,523.12	203.30%
	LIABILITIES AND FUND EQUITY TOTALS	\$773.93	(\$749.19)	\$1,523.12	203.30%
Fund	32 - Civil Service Pension Fd Totals	\$0.00	\$1,642.43	(\$1,642.43)	(100.00%)

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Fiduciary Funds				
Fund Type	Pension Trust				
Fund	33 - Police & Fire Pension Fd				
	ASSETS				
1000	Cash in Bank	972.84	155.37	817.47	526.14
	ASSETS TOTALS	\$972.84	\$155.37	\$817.47	526.14%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	.00	720.00	(720.00)	(100.00)
2258	Due To Other Funds	1,089.70	.00	1,089.70	+++
	LIABILITIES TOTALS	\$1,089.70	\$720.00	\$369.70	51.35%
	FUND EQUITY				
6000	Fund Balance	(3,700.11)	(3,700.11)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$3,700.11)	(\$3,700.11)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	1,065.72			
	Fund Revenues	(121,010.96)			
	Fund Expenses	116,361.99			
	FUND EQUITY TOTALS	(\$116.86)	(\$3,700.11)	\$3,583.25	96.84%
	LIABILITIES AND FUND EQUITY TOTALS	\$972.84	(\$2,980.11)	\$3,952.95	132.64%
Fund	33 - Police & Fire Pension Fd Totals	\$0.00	\$3,135.48	(\$3,135.48)	(100.00%)
Fund Type	Pension Trust Totals	\$0.00	\$39,116.47	(\$39,116.47)	(100.00%)
Fund Category	Fiduciary Funds Totals	\$0.00	\$39,116.47	(\$39,116.47)	(100.00%)
	Grand Totals	\$0.00	(\$1,260,832.00)	\$1,260,832.00	100.00%