

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	2,865,667.89	1,202,107.16	1,663,560.73	138.39
1006	Cash in Utility Clearing	643.26	4,403.56	(3,760.30)	(85.39)
1100	Cash on Hand	3,900.00	3,900.00	.00	.00
1254	Trust Account-Banks	13,555,742.06	10,888,529.63	2,667,212.43	24.50
1257	Market Value Adjustment	(370,572.85)	(952,093.93)	581,521.08	61.08
1300	Miscellaneous Receivable	(235,149.81)	212,386.12	(447,535.93)	(210.72)
1305	Service Charge Receivable	43,003.44	43,583.70	(580.26)	(1.33)
1312	Tax Receivable	.00	37,020.09	(37,020.09)	(100.00)
1351	Due from Gas Fund	4,795.90	2,063,445.20	(2,058,649.30)	(99.77)
1352	Due from PWI	3,164.02	5,310.08	(2,146.06)	(40.41)
1353	Due from Construction	628,785.09	.00	628,785.09	+++
1354	Due from Utility Clearing	13,314.46	41,081.49	(27,767.03)	(67.59)
1355	Due from Payroll Clearing	1,470.41	1,222.36	248.05	20.29
1357	Due from Sanitation Fund	9,513.76	6,211.01	3,302.75	53.18
1362	Due From A/P Fund	743.92	601,215.57	(600,471.65)	(99.88)
1364	Due From Health Insurance	.00	91,761.17	(91,761.17)	(100.00)
1370	Due From Govt. Agencies	212,946.21	10,305.68	202,640.53	1,966.30
1371	Due from Power & Light	68,083.00	.00	68,083.00	+++
1372	Due from Water	10,779.23	.00	10,779.23	+++
1377	Due from Emergency Comm	63.78	74.36	(10.58)	(14.23)
1379	Due from Cemetery Fund	962.62	1,196.05	(233.43)	(19.52)
1400	Accrued Interest	16,039.38	17,130.34	(1,090.96)	(6.37)
1450	Prepaid Expenditures	(.01)	42,086.86	(42,086.87)	(100.00)
1500	Fuel	24,409.81	32,615.26	(8,205.45)	(25.16)
1501	Parts, Oil & Fluids	14,875.55	20,125.75	(5,250.20)	(26.09)
1502	Office Supplies	(36.06)	(473.91)	437.85	92.39
1803.01	Land Held For Resale	2,619,709.01	1,548,472.26	1,071,236.75	69.18
	ASSETS TOTALS	\$19,492,854.07	\$15,921,615.86	\$3,571,238.21	22.43%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	345,019.46	141,784.01	203,235.45	143.34
2002	Refunds Payable	(104,768.60)	196.62	(104,965.22)	(53,384.81)
2013	Utility Overpayment	897,631.52	901,102.97	(3,471.45)	(.39)
2033	Round Up	(4.54)	53.71	(58.25)	(108.45)
2204	Due to Utility Clearing	4,449.25	3,726.17	723.08	19.41
2246	Due to HART	.00	14.00	(14.00)	(100.00)

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	.00	(2,787.70)	2,787.70	100.00
2260	Sales Tax Payable	(1,181.48)	.00	(1,181.48)	+++
	LIABILITIES TOTALS	\$1,141,145.61	\$1,044,089.78	\$97,055.83	9.30%
	FUND EQUITY				
6000	Fund Balance	16,665,428.67	16,665,428.67	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$16,665,428.67	\$16,665,428.67	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(3,561,563.71)			
	Fund Revenues	(6,872,383.09)			
	Fund Expenses	8,747,667.01			
	FUND EQUITY TOTALS	\$18,351,708.46	\$16,665,428.67	\$1,686,279.79	10.12%
	LIABILITIES AND FUND EQUITY TOTALS	\$19,492,854.07	\$17,709,518.45	\$1,783,335.62	10.07%
	Fund 10 - General Fund Totals	\$0.00	(\$1,787,902.59)	\$1,787,902.59	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	2,743,935.29	2,869,281.88	(125,346.59)	(4.37)
1349	Due from General Fund	4,449.25	3,726.17	723.08	19.41
	ASSETS TOTALS	\$2,748,384.54	\$2,873,008.05	(\$124,623.51)	(4.34%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2200	Due to General Fund	13,314.46	41,081.49	(27,767.03)	(67.59)
2201	Due To Gas Fund	450,738.68	555,108.72	(104,370.04)	(18.80)
2212	Due To Sanitation	171,915.59	94,715.22	77,200.37	81.51
2215	Due To Water	501,962.48	733,608.29	(231,645.81)	(31.58)
2220	Due To Electric	1,623,198.01	1,466,860.86	156,337.15	10.66
2250	Due to Govt. Agencies	(22,901.15)	(26,433.44)	3,532.29	13.36
2277	Due To Emergency Comm.	10,156.47	8,066.91	2,089.56	25.90
	LIABILITIES TOTALS	\$2,748,384.54	\$2,873,008.05	(\$124,623.51)	(4.34%)
	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	\$2,748,384.54	\$2,873,008.05	(\$124,623.51)	(4.34%)
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	741,216.67	166,359.47	574,857.20	345.55
1300	Miscellaneous Receivable	980.21	605.21	375.00	61.96
1350	Due From Other Funds	(59.48)	(4,871.04)	4,811.56	98.78
ASSETS TOTALS		\$742,137.40	\$162,093.64	\$580,043.76	357.84%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2001	Accounts Payable	69,063.17	10,071.44	58,991.73	585.73
2200	Due to General Fund	1,470.41	1,222.36	248.05	20.29
2230	Due to FSA - Medical	5,948.64	4,788.35	1,160.29	24.23
2235	Due to FSA - Child Care	1,248.70	1,153.80	94.90	8.22
2240	Due to Cafe Allstate	(13,186.26)	12,766.37	(25,952.63)	(203.29)
2241	Due to State Pension	297,700.84	(8,268.06)	305,968.90	3,700.61
2242	Due to Hazard Pension	316,501.57	15,754.28	300,747.29	1,908.99
2245	Due to Dental Insurance	207.94	13,941.25	(13,733.31)	(98.51)
2247	Due To EAP	533.80	497.04	36.76	7.40
2248	Due to Police/Fire Insur	.50	(375.00)	375.50	100.13
2253	Due to KY SIT	15.00	30.25	(15.25)	(50.41)
2256	Due To Universal Life	113.22	6,006.04	(5,892.82)	(98.11)
2267	Due To Health-Employee	28.39	.00	28.39	+++
2269	Due To Other Insurance	13,294.09	13,783.73	(489.64)	(3.55)
2271	Due To Vision Insurance	(7.01)	(12.08)	5.07	41.97
2276	Due to Group Life	3.75	6,260.28	(6,256.53)	(99.94)
2290	Due to IN SIT	.00	9.29	(9.29)	(100.00)
2293	Due to Henderson LIT	.00	20.10	(20.10)	(100.00)
2445	Payroll Clearing	49,200.65	84,444.20	(35,243.55)	(41.74)
LIABILITIES TOTALS		\$742,137.40	\$162,093.64	\$580,043.76	357.84%
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		\$742,137.40	\$162,093.64	\$580,043.76	357.84%
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	743.92	601,215.60	(600,471.68)	(99.88)
1350	Due From Other Funds	.00	(.03)	.03	100.00
	ASSETS TOTALS	\$743.92	\$601,215.57	(\$600,471.65)	(99.88%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2200	Due to General Fund	743.92	601,215.57	(600,471.65)	(99.88)
	LIABILITIES TOTALS	\$743.92	\$601,215.57	(\$600,471.65)	(99.88%)
	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	\$743.92	\$601,215.57	(\$600,471.65)	(99.88%)
	Fund 36 - Accounts Payable Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type General Fund Totals	\$0.00	(\$1,787,902.59)	\$1,787,902.59	100.00%

September 2023 Balance Sheet

Through 09/30/23
Detail Listing
Exclude Rollup Account

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	26,105.86	16,994.13	9,111.73	53.62
1300	Miscellaneous Receivable	5,190.76	(24.00)	5,214.76	21,728.17
1450	Prepaid Expenditures	.00	547.80	(547.80)	(100.00)
	ASSETS TOTALS	\$31,296.62	\$17,517.93	\$13,778.69	78.65%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	12,518.48	6,316.02	6,202.46	98.20
2200	Due to General Fund	962.62	1,196.05	(233.43)	(19.52)
	LIABILITIES TOTALS	\$13,481.10	\$7,512.07	\$5,969.03	79.46%
	FUND EQUITY				
6000	Fund Balance	(1,544.03)	(1,544.03)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$1,544.03)	(\$1,544.03)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(2,232.18)			
	Fund Revenues	(165,678.25)			
	Fund Expenses	148,550.88			
	FUND EQUITY TOTALS	\$17,815.52	(\$1,544.03)	\$19,359.55	1,253.83%
	LIABILITIES AND FUND EQUITY TOTALS	\$31,296.62	\$5,968.04	\$25,328.58	424.40%
	Fund 40 - Cemetery Fund Totals	\$0.00	\$11,549.89	(\$11,549.89)	(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	125,901.57	14,836.99	111,064.58	748.57
1300	Miscellaneous Receivable	6,554.00	10,551.50	(3,997.50)	(37.89)
1357	Due from Sanitation Fund	.00	421.22	(421.22)	(100.00)
1370	Due From Govt. Agencies	.00	(357,482.00)	357,482.00	100.00
1450	Prepaid Expenditures	.00	3,025.52	(3,025.52)	(100.00)
	ASSETS TOTALS	\$132,455.57	(\$328,646.77)	\$461,102.34	140.30%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	3,190.02	8,418.48	(5,228.46)	(62.11)
2200	Due to General Fund	3,164.02	5,310.08	(2,146.06)	(40.41)
	LIABILITIES TOTALS	\$6,354.04	\$13,728.56	(\$7,374.52)	(53.72%)
	FUND EQUITY				
6000	Fund Balance	(514,558.19)	(514,558.19)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$514,558.19)	(\$514,558.19)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(91,540.26)			
	Fund Revenues	(851,814.12)			
	Fund Expenses	302,694.66			
	FUND EQUITY TOTALS	\$126,101.53	(\$514,558.19)	\$640,659.72	124.51%
	LIABILITIES AND FUND EQUITY TOTALS	\$132,455.57	(\$500,829.63)	\$633,285.20	126.45%
Fund	50 - Public Way Improvement Fd Totals	\$0.00	\$172,182.86	(\$172,182.86)	(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	160,404.97	196,657.42	(36,252.45)	(18.43)
1100	Cash on Hand	100.00	100.00	.00	.00
1300	Miscellaneous Receivable	150.00	.00	150.00	+++
1349	Due from General Fund	.00	14.00	(14.00)	(100.00)
1450	Prepaid Expenditures	.00	2,841.29	(2,841.29)	(100.00)
1500	Fuel	3,452.26	4,389.66	(937.40)	(21.35)
1501	Parts, Oil & Fluids	13,971.48	14,364.06	(392.58)	(2.73)
	ASSETS TOTALS	\$178,078.71	\$218,366.43	(\$40,287.72)	(18.45%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	5,905.84	3,018.22	2,887.62	95.67
2258	Due To Other Funds	.00	(.03)	.03	100.00
	LIABILITIES TOTALS	\$5,905.84	\$3,018.19	\$2,887.65	95.67%
	FUND EQUITY				
6000	Fund Balance	228,496.86	228,496.86	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$228,496.86	\$228,496.86	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(64,251.16)			
	Fund Revenues	(148,128.20)			
	Fund Expenses	268,703.35			
	FUND EQUITY TOTALS	\$172,172.87	\$228,496.86	(\$56,323.99)	(24.65%)
	LIABILITIES AND FUND EQUITY TOTALS	\$178,078.71	\$231,515.05	(\$53,436.34)	(23.08%)
	Fund 56 - HART Totals	\$0.00	(\$13,148.62)	\$13,148.62	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	34,767.22	101,433.01	(66,665.79)	(65.72)
1006	Cash in Utility Clearing	990.26	2,115.26	(1,125.00)	(53.18)
1300	Miscellaneous Receivable	(34,685.37)	.00	(34,685.37)	+++
1308	Accounts Receivable	27,592.39	25,585.23	2,007.16	7.84
1354	Due from Utility Clearing	10,156.47	8,066.91	2,089.56	25.90
1370	Due From Govt. Agencies	34,685.37	.00	34,685.37	+++
1450	Prepaid Expenditures	.00	134.27	(134.27)	(100.00)
	ASSETS TOTALS	\$73,506.34	\$137,334.68	(\$63,828.34)	(46.48%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	5,028.04	4,523.30	504.74	11.16
2013	Utility Overpayment	280.15	241.87	38.28	15.83
2200	Due to General Fund	63.78	74.36	(10.58)	(14.23)
	LIABILITIES TOTALS	\$5,371.97	\$4,839.53	\$532.44	11.00%
	FUND EQUITY				
6000	Fund Balance	(9,110.39)	(9,110.39)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$9,110.39)	(\$9,110.39)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(75,501.17)			
	Fund Revenues	(339,669.01)			
	Fund Expenses	337,925.42			
	FUND EQUITY TOTALS	\$68,134.37	(\$9,110.39)	\$77,244.76	847.88%
	LIABILITIES AND FUND EQUITY TOTALS	\$73,506.34	(\$4,270.86)	\$77,777.20	1,821.11%
Fund	58 - Emergency Communications Totals	\$0.00	\$141,605.54	(\$141,605.54)	(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	59 - Tourist Commission Fund				
	ASSETS				
1000	Cash in Bank	6.30	1,985.85	(1,979.55)	(99.68)
1312	Tax Receivable	32,433.00	.00	32,433.00	+++
	ASSETS TOTALS	\$32,439.30	\$1,985.85	\$30,453.45	1,533.52%
	FUND EQUITY				
6000	Fund Balance	1.00	1.00	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1.00	\$1.00	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(32,441.31)			
	Fund Revenues	(78,427.35)			
	Fund Expenses	78,430.36			
	FUND EQUITY TOTALS	\$32,439.30	\$1.00	\$32,438.30	3,243,830.00%
	LIABILITIES AND FUND EQUITY TOTALS	\$32,439.30	\$1.00	\$32,438.30	3,243,830.00%
Fund	59 - Tourist Commission Fund Totals	\$0.00	\$1,984.85	(\$1,984.85)	(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				
1370	Due From Govt. Agencies	27,450.08	10,769.48	16,680.60	154.89
	ASSETS TOTALS	\$27,450.08	\$10,769.48	\$16,680.60	154.89%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	.00	19,800.11	(19,800.11)	(100.00)
	LIABILITIES TOTALS	\$0.00	\$19,800.11	(\$19,800.11)	(100.00%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(30,172.88)			
	Fund Expenses	2,722.80			
	FUND EQUITY TOTALS	\$27,450.08	\$0.00	\$27,450.08	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$27,450.08	\$19,800.11	\$7,649.97	38.64%
Fund	81 - Comm Dev Block Grant Totals	\$0.00	(\$9,030.63)	\$9,030.63	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	85 - Police Investigation				
	ASSETS				
1000	Cash in Bank	70,402.22	59,806.51	10,595.71	17.72
1085	Confiscated Cash	114,129.40	118,328.03	(4,198.63)	(3.55)
1349	Due from General Fund	.00	2,083.34	(2,083.34)	(100.00)
	ASSETS TOTALS	\$184,531.62	\$180,217.88	\$4,313.74	2.39%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2003	Confiscated Funds Payable	113,942.03	118,172.54	(4,230.51)	(3.58)
	LIABILITIES TOTALS	\$113,942.03	\$118,172.54	(\$4,230.51)	(3.58%)
	FUND EQUITY				
6000	Fund Balance	65,220.34	65,220.34	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$65,220.34	\$65,220.34	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(39,921.13)			
	Fund Revenues	(11,851.00)			
	Fund Expenses	46,402.88			
	FUND EQUITY TOTALS	\$70,589.59	\$65,220.34	\$5,369.25	8.23%
	LIABILITIES AND FUND EQUITY TOTALS	\$184,531.62	\$183,392.88	\$1,138.74	0.62%
	Fund 85 - Police Investigation Totals	\$0.00	(\$3,175.00)	\$3,175.00	100.00%
	Fund Type Special Revenue Funds Totals	\$0.00	\$301,968.89	(\$301,968.89)	(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	77.88	3,594,354.70	(3,594,276.82)	(100.00)
1000.0009	Cash - 2020A Bonds	1,596,428.68	8,946,852.53	(7,350,423.85)	(82.16)
1000.0010	Cash - 2021B Bonds	3,507,116.56	14,330,635.04	(10,823,518.48)	(75.53)
1000.0011	Cash-2022 A Bonds	853.56	9,797,019.22	(9,796,165.66)	(99.99)
1000.0012	Cash-2023A Bonds	105.20	.00	105.20	+++
1254	Trust Account-Banks	20,033,786.19	.00	20,033,786.19	+++
1257	Market Value Adjustment	98,940.45	.00	98,940.45	+++
1325.0002	HWU Receivable 2013 Bonds	5,375,000.00	5,850,000.00	(475,000.00)	(8.12)
1325.0003	HWU Receivable 2014 Bonds	5,265,000.00	5,630,000.00	(365,000.00)	(6.48)
1325.0004	HWU Receivable 2015 Bonds	1,510,000.00	1,795,000.00	(285,000.00)	(15.88)
1325.0005	HWU Receivable 2016 Bonds	4,535,000.00	5,055,000.00	(520,000.00)	(10.29)
1325.0006	HWU Receivable 2017 Bonds	1,060,000.00	1,300,000.00	(240,000.00)	(18.46)
1325.0007	HWU Receivable 2021A Bonds	4,775,000.00	5,220,000.00	(445,000.00)	(8.52)
1325.0008	HWU Receivable 2020A Bonds	4,422,500.00	575,230.00	3,847,270.00	668.82
1325.0009	HWU Receivable 2022A Bonds	9,365,579.99	.00	9,365,579.99	+++
1326.0001	HMPL Receivable 2021B Bonds	14,078,673.34	3,693,132.22	10,385,541.12	281.21
1326.0002	HMPL Receivable 2023A Bonds	1,076,295.54	.00	1,076,295.54	+++
1370	Due From Govt. Agencies	(18,428.00)	(117,591.88)	99,163.88	84.33
1400	Accrued Interest	60,576.60	.00	60,576.60	+++
	ASSETS TOTALS	\$76,742,505.99	\$65,669,631.83	\$11,072,874.16	16.86%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	390,974.28	.00	390,974.28	+++
2200	Due to General Fund	628,785.09	.00	628,785.09	+++
	LIABILITIES TOTALS	\$1,019,759.37	\$0.00	\$1,019,759.37	+++
	FUND EQUITY				
6000	Fund Balance	53,132,721.22	53,132,721.22	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$53,132,721.22	\$53,132,721.22	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(22,654,263.48)			
	Fund Revenues	(478,987.96)			
	Fund Expenses	543,226.04			
	FUND EQUITY TOTALS	\$75,722,746.62	\$53,132,721.22	\$22,590,025.40	42.52%
	LIABILITIES AND FUND EQUITY TOTALS	\$76,742,505.99	\$53,132,721.22	\$23,609,784.77	44.44%
	Fund 51 - Construction Fund Totals	\$0.00	\$12,536,910.61	(\$12,536,910.61)	(100.00%)
	Fund Type Capital Projects Funds Totals	\$0.00	\$12,536,910.61	(\$12,536,910.61)	(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	696.58	1,460.57	(763.99)	(52.31)
	ASSETS TOTALS	\$696.58	\$1,460.57	(\$763.99)	(52.31%)
	FUND EQUITY				
6000	Fund Balance	176.83	176.83	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$176.83	\$176.83	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(360.08)			
	Fund Revenues	(1,207,625.92)			
	Fund Expenses	1,207,466.25			
	FUND EQUITY TOTALS	\$696.58	\$176.83	\$519.75	293.93%
	LIABILITIES AND FUND EQUITY TOTALS	\$696.58	\$176.83	\$519.75	293.93%
	Fund 48 - Bond Fund Totals	\$0.00	\$1,283.74	(\$1,283.74)	(100.00%)
	Fund Type Debt Service Funds Totals	\$0.00	\$1,283.74	(\$1,283.74)	(100.00%)
	Fund Category Governmental Funds Totals	\$0.00	\$11,052,260.65	(\$11,052,260.65)	(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	7,695.34	835,177.55	(827,482.21)	(99.08)
1006	Cash in Utility Clearing	39,026.49	(15,344.47)	54,370.96	354.34
1100	Cash on Hand	100.00	100.00	.00	.00
1254	Trust Account-Banks	2,512,818.72	2,866,509.29	(353,690.57)	(12.34)
1257	Market Value Adjustment	(123,605.99)	(168,409.84)	44,803.85	26.60
1300	Miscellaneous Receivable	21,264.58	85,827.19	(64,562.61)	(75.22)
1304	Gas Receivable	462,251.30	699,066.24	(236,814.94)	(33.88)
1354	Due from Utility Clearing	450,738.68	555,108.72	(104,370.04)	(18.80)
1400	Accrued Interest	6,454.06	4,954.31	1,499.75	30.27
1450	Prepaid Expenditures	(.01)	2,038.29	(2,038.30)	(100.00)
1503	Gas Dept Inventory	285,455.29	266,681.95	18,773.34	7.04
1700	Equipment	686,559.00	686,559.00	.00	.00
1800	Vehicles	822,084.00	728,330.00	93,754.00	12.87
1801	Natural Gas System	15,528,685.00	11,869,144.00	3,659,541.00	30.83
1850	Accumulated Depreciation	(8,283,650.00)	(7,941,232.00)	(342,418.00)	(4.31)
1901	Def Outflow Resources	308,719.00	835,604.00	(526,885.00)	(63.05)
	ASSETS TOTALS	\$12,724,595.46	\$11,310,114.23	\$1,414,481.23	12.51%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	65,208.45	17,527.20	47,681.25	272.04
2005	Gas Deposits Payable	292,296.85	286,892.57	5,404.28	1.88
2013	Utility Overpayment	24,753.17	17,272.59	7,480.58	43.31
2100	Accrued Pension Liability	2,739,231.00	2,539,349.00	199,882.00	7.87
2105	Accrued OPEB Liability	749,269.00	767,335.00	(18,066.00)	(2.35)
2200	Due to General Fund	4,795.90	2,063,445.20	(2,058,649.30)	(99.77)
2260	Sales Tax Payable	(20,937.94)	.00	(20,937.94)	+++
2261	School Tax Payable	(20,430.00)	.00	(20,430.00)	+++
2295	Gas Storage Liability	658,600.00	396,225.00	262,375.00	66.22
2601	Def Inflow Resources	255,472.00	1,013,965.00	(758,493.00)	(74.80)
	LIABILITIES TOTALS	\$4,748,258.43	\$7,102,011.56	(\$2,353,753.13)	(33.14%)
	FUND EQUITY				
6000	Fund Balance	4,452,496.89	4,452,496.89	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$4,452,496.89	\$4,452,496.89	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(4,721,898.25)			
	Fund Revenues	(1,919,145.33)			
	Fund Expenses	3,117,203.44			

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
	FUND EQUITY TOTALS	\$7,976,337.03	\$4,452,496.89	\$3,523,840.14	79.14%
	LIABILITIES AND FUND EQUITY TOTALS	\$12,724,595.46	\$11,554,508.45	\$1,170,087.01	10.13%
Fund	20 - Gas Fund Totals	\$0.00	(\$244,394.22)	\$244,394.22	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	681,338.36	1,384,219.07	(702,880.71)	(50.78)
1006	Cash in Utility Clearing	(47,241.39)	20,701.79	(67,943.18)	(328.20)
1254	Trust Account-Banks	4,127,383.16	3,539,455.91	587,927.25	16.61
1257	Market Value Adjustment	(7,632.23)	(61,107.51)	53,475.28	87.51
1300	Miscellaneous Receivable	1,934.08	2,960.32	(1,026.24)	(34.67)
1301	Sanitation Receivable	279,897.61	266,237.88	13,659.73	5.13
1354	Due from Utility Clearing	171,915.59	94,715.22	77,200.37	81.51
1400	Accrued Interest	18,751.02	5,087.67	13,663.35	268.56
1450	Prepaid Expenditures	.00	3,696.66	(3,696.66)	(100.00)
1700	Equipment	781,270.00	781,270.00	.00	.00
1800	Vehicles	1,082,359.00	1,060,109.00	22,250.00	2.10
1803	Land	114,815.00	114,815.00	.00	.00
1804	Building & Improvements	677,177.00	677,177.00	.00	.00
1850	Accumulated Depreciation	(2,305,535.00)	(2,262,124.00)	(43,411.00)	(1.92)
1901	Def Outflow Resources	268,128.00	465,012.00	(196,884.00)	(42.34)
ASSETS TOTALS		\$5,844,560.20	\$6,092,226.01	(\$247,665.81)	(4.07%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2001	Accounts Payable	377.14	20,305.81	(19,928.67)	(98.14)
2004	Deposits Payable	9,749.64	1,000.00	8,749.64	874.96
2011	Estimated Closure Cost	3,268,437.00	3,143,768.00	124,669.00	3.97
2012	Estimated Post-Closure	1,607,071.00	1,469,532.00	137,539.00	9.36
2013	Utility Overpayment	9,549.12	1,866.64	7,682.48	411.57
2100	Accrued Pension Liability	1,474,542.00	1,399,849.00	74,693.00	5.34
2105	Accrued OPEB Liability	400,731.00	407,481.00	(6,750.00)	(1.66)
2200	Due to General Fund	9,513.76	6,211.01	3,302.75	53.18
2202	Due to PWI	.00	421.22	(421.22)	(100.00)
2258	Due To Other Funds	(59.48)	.00	(59.48)	+++
2260	Sales Tax Payable	255.84	99.28	156.56	157.70
2601	Def Inflow Resources	167,614.00	451,047.00	(283,433.00)	(62.84)
LIABILITIES TOTALS		\$6,947,781.02	\$6,901,580.96	\$46,200.06	0.67%
FUND EQUITY					
6000	Fund Balance	(1,305,943.32)	(1,305,943.32)	.00	.00
FUND EQUITY TOTALS Prior to Current Year Changes		(\$1,305,943.32)	(\$1,305,943.32)	\$0.00	0.00%
Prior Year Fund Equity Adjustment		(505,362.88)			
Fund Revenues		(1,380,286.92)			

September 2023 Balance Sheet

Through 09/30/23
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 Expenses	1,682,927.30			
	FUND EQUITY TOTALS	(\$1,103,220.82)	(\$1,305,943.32)	\$202,722.50	15.52%
	LIABILITIES AND FUND EQUITY TOTALS	\$5,844,560.20	\$5,595,637.64	\$248,922.56	4.45%
Fund	57 - Sanitation Fund Totals	\$0.00	\$496,588.37	(\$496,588.37)	(100.00%)
Fund Type	Enterprise Funds Totals	\$0.00	\$252,194.15	(\$252,194.15)	(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	1,374,174.99	695,540.76	678,634.23	97.57
1002	UMR Deposit	257,414.00	257,414.00	.00	.00
1300	Miscellaneous Receivable	.00	185.00	(185.00)	(100.00)
	ASSETS TOTALS	\$1,631,588.99	\$953,139.76	\$678,449.23	71.18%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	95,285.94	.00	95,285.94	+++
2015	Estimated Claims Payable	303,867.30	376,811.17	(72,943.87)	(19.36)
2020	Claims Incur. Unreported	821,900.00	224,210.00	597,690.00	266.58
2200	Due to General Fund	.00	91,761.17	(91,761.17)	(100.00)
	LIABILITIES TOTALS	\$1,221,053.24	\$692,782.34	\$528,270.90	76.25%
	FUND EQUITY				
6000	Fund Balance	431,660.22	431,660.22	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$431,660.22	\$431,660.22	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	226,018.80			
	Fund Revenues	(1,954,330.25)			
	Fund Expenses	1,749,435.92			
	FUND EQUITY TOTALS	\$410,535.75	\$431,660.22	(\$21,124.47)	(4.89%)
	LIABILITIES AND FUND EQUITY TOTALS	\$1,631,588.99	\$1,124,442.56	\$507,146.43	45.10%
Fund	45 - Health Insurance Fund Totals	\$0.00	(\$171,302.80)	\$171,302.80	100.00%
Fund Type	Internal Service Funds Totals	\$0.00	(\$171,302.80)	\$171,302.80	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	\$80,891.35	(\$80,891.35)	(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	27,614.97	28,877.88	(1,262.91)	(4.37)
	ASSETS TOTALS	\$27,614.97	\$28,877.88	(\$1,262.91)	(4.37%)
	FUND EQUITY				
6000	Fund Balance	27,457.54	27,457.54	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$27,457.54	\$27,457.54	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	1,506.25			
	Fund Revenues	(40,117.32)			
	Fund Expenses	38,453.64			
	FUND EQUITY TOTALS	\$27,614.97	\$27,457.54	\$157.43	0.57%
	LIABILITIES AND FUND EQUITY TOTALS	\$27,614.97	\$27,457.54	\$157.43	0.57%
	Fund 29 - HRA Fund Totals	\$0.00	\$1,420.34	(\$1,420.34)	(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	599.94	2,093.61	(1,493.67)	(71.34)
	ASSETS TOTALS	\$599.94	\$2,093.61	(\$1,493.67)	(71.34%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	.00	3,393.00	(3,393.00)	(100.00)
	LIABILITIES TOTALS	\$0.00	\$3,393.00	(\$3,393.00)	(100.00%)
	FUND EQUITY				
6000	Fund Balance	(1,708.66)	(1,708.66)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$1,708.66)	(\$1,708.66)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(2,182.76)			
	Fund Revenues	(16,333.67)			
	Fund Expenses	16,207.83			
	FUND EQUITY TOTALS	\$599.94	(\$1,708.66)	\$2,308.60	135.11%
	LIABILITIES AND FUND EQUITY TOTALS	\$599.94	\$1,684.34	(\$1,084.40)	(64.38%)
Fund	32 - Civil Service Pension Fd Totals	\$0.00	\$409.27	(\$409.27)	(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	49.53	4,972.99	(4,923.46)	(99.00)
	ASSETS TOTALS	\$49.53	\$4,972.99	(\$4,923.46)	(99.00%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	.00	3,816.00	(3,816.00)	(100.00)
	LIABILITIES TOTALS	\$0.00	\$3,816.00	(\$3,816.00)	(100.00%)
	FUND EQUITY				
6000	Fund Balance	(4,661.36)	(4,661.36)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$4,661.36)	(\$4,661.36)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,342.88)			
	Fund Revenues	(75,003.46)			
	Fund Expenses	71,635.45			
	FUND EQUITY TOTALS	\$49.53	(\$4,661.36)	\$4,710.89	101.06%
	LIABILITIES AND FUND EQUITY TOTALS	\$49.53	(\$845.36)	\$894.89	105.86%
Fund	33 - Police & Fire Pension Fd Totals	\$0.00	\$5,818.35	(\$5,818.35)	(100.00%)
Fund Type	Pension Trust Totals	\$0.00	\$7,647.96	(\$7,647.96)	(100.00%)
Fund Category	Fiduciary Funds Totals	\$0.00	\$7,647.96	(\$7,647.96)	(100.00%)
	Grand Totals	\$0.00	\$11,140,799.96	(\$11,140,799.96)	(100.00%)