

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	3,902,736.52	1,801,271.09	2,101,465.43	116.67
1006	Cash in Utility Clearing	(1,507.12)	4,129.61	(5,636.73)	(136.50)
1100	Cash on Hand	4,550.00	4,300.00	250.00	5.81
1254	Trust Account-Banks	16,934,500.10	13,522,341.00	3,412,159.10	25.23
1257	Market Value Adjustment	761,441.60	(141,329.50)	902,771.10	638.77
1300	Miscellaneous Receivable	(4,279.73)	37,917.19	(42,196.92)	(111.29)
1305	Service Charge Receivable	40,719.59	45,335.26	(4,615.67)	(10.18)
1312	Tax Receivable	38,904.55	39,895.53	(990.98)	(2.48)
1351	Due from Gas Fund	23,200.07	1,061,255.83	(1,038,055.76)	(97.81)
1352	Due from PWI	8,960.95	13,013.42	(4,052.47)	(31.14)
1353	Due from Construction	681,148.50	419,785.09	261,363.41	62.26
1354	Due from Utility Clearing	248,079.98	13,371.46	234,708.52	1,755.29
1355	Due from Payroll Clearing	1,365.37	1,518.05	(152.68)	(10.06)
1357	Due from Sanitation Fund	16,092.75	17,951.39	(1,858.64)	(10.35)
1362	Due From A/P Fund	1,057.63	1,808.87	(751.24)	(41.53)
1370	Due From Govt. Agencies	138,294.79	251,029.67	(112,734.88)	(44.91)
1371	Due from Power & Light	76,333.00	68,083.00	8,250.00	12.12
1372	Due from Water	35,463.71	74,923.57	(39,459.86)	(52.67)
1373	Due from HART	483.24	.00	483.24	+++
1377	Due from Emergency Comm	31.24	211.57	(180.33)	(85.23)
1379	Due from Cemetery Fund	2,084.03	1,701.50	382.53	22.48
1400	Accrued Interest	28,839.31	16,039.38	12,799.93	79.80
1450	Prepaid Expenditures	.00	(.01)	.01	100.00
1500	Fuel	4,780.67	21,605.77	(16,825.10)	(77.87)
1501	Parts, Oil & Fluids	(1,252.57)	20,171.79	(21,424.36)	(106.21)
1803.01	Land Held For Resale	1,161,156.69	3,123,472.26	(1,962,315.57)	(62.82)
	ASSETS TOTALS	\$24,103,184.87	\$20,419,802.79	\$3,683,382.08	18.04%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	574,201.26	516,721.18	57,480.08	11.12
2002	Refunds Payable	.00	1,119.84	(1,119.84)	(100.00)
2013	Utility Overpayment	13,757.39	897,289.15	(883,531.76)	(98.47)
2033	Round Up	44.47	42.37	2.10	4.96
2204	Due to Utility Clearing	4,561.66	57,115.36	(52,553.70)	(92.01)
2205	Due to Payroll Clearing	3,173.16	.00	3,173.16	+++
2258	Due To Other Funds	9.37	.00	9.37	+++

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 TOTALS	\$595,747.31	\$1,472,287.90	(\$876,540.59)	(59.54%)
6000	FUND EQUITY				
	Fund Balance	20,226,992.38	20,226,992.38	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$20,226,992.38	\$20,226,992.38	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(4,174,026.17)			
	Fund Revenues	(1,990,824.95)			
	Fund Expenses	2,884,405.94			
	FUND EQUITY TOTALS	\$23,507,437.56	\$20,226,992.38	\$3,280,445.18	16.22%
	LIABILITIES AND FUND EQUITY TOTALS	\$24,103,184.87	\$21,699,280.28	\$2,403,904.59	11.08%
	Fund 10 - General Fund Totals	\$0.00	(\$1,279,477.49)	\$1,279,477.49	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	3,007,764.59	2,706,951.73	300,812.86	11.11
1349	Due from General Fund	4,561.66	57,115.36	(52,553.70)	(92.01)
	ASSETS TOTALS	\$3,012,326.25	\$2,764,067.09	\$248,259.16	8.98%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2200	Due to General Fund	248,079.98	13,371.46	234,708.52	1,755.29
2201	Due To Gas Fund	206,249.95	450,738.68	(244,488.73)	(54.24)
2212	Due To Sanitation	237,698.52	171,915.59	65,782.93	38.26
2215	Due To Water	963,459.70	501,962.48	461,497.22	91.94
2220	Due To Electric	1,358,843.52	1,623,198.01	(264,354.49)	(16.29)
2250	Due to Govt. Agencies	(8,772.87)	(7,275.60)	(1,497.27)	(20.58)
2277	Due To Emergency Comm.	6,767.45	10,156.47	(3,389.02)	(33.37)
	LIABILITIES TOTALS	\$3,012,326.25	\$2,764,067.09	\$248,259.16	8.98%
	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	\$3,012,326.25	\$2,764,067.09	\$248,259.16	8.98%
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	751,818.15	706,528.99	45,289.16	6.41
1300	Miscellaneous Receivable	1,941.57	453.49	1,488.08	328.14
1350	Due From Other Funds	7,373.23	(59.58)	7,432.81	12,475.34
	ASSETS TOTALS	\$761,132.95	\$706,922.90	\$54,210.05	7.67%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	73,369.75	11,800.38	61,569.37	521.76
2200	Due to General Fund	1,365.37	1,518.05	(152.68)	(10.06)
2230	Due to FSA - Medical	3,941.44	9,342.14	(5,400.70)	(57.81)
2235	Due to FSA - Child Care	384.60	479.50	(94.90)	(19.79)
2240	Due to Cafe Allstate	(4,323.59)	5,076.30	(9,399.89)	(185.17)
2241	Due to State Pension	329,021.48	294,586.40	34,435.08	11.69
2242	Due to Hazard Pension	337,753.43	305,975.74	31,777.69	10.39
2245	Due to Dental Insurance	(15,827.54)	5,852.57	(21,680.11)	(370.44)
2247	Due To EAP	576.19	555.78	20.41	3.67
2248	Due to Police/Fire Insur	6.50	6.50	.00	.00
2249	Due To ICMA AsstCM	.00	2,183.09	(2,183.09)	(100.00)
2252	Due to FIT	136.31	.00	136.31	+++
2253	Due to KY SIT	29.74	.00	29.74	+++
2256	Due To Universal Life	70.46	5,553.30	(5,482.84)	(98.73)
2259	Due To FICA	59.47	.00	59.47	+++
2264	Due To Medicare	13.90	.00	13.90	+++
2267	Due To Health-Employee	.00	28.39	(28.39)	(100.00)
2269	Due To Other Insurance	4,373.63	7,748.80	(3,375.17)	(43.56)
2271	Due To Vision Insurance	.00	(12.66)	12.66	100.00
2276	Due to Group Life	10.40	6,651.42	(6,641.02)	(99.84)
2278	Due To Legal Attachments	404.20	376.55	27.65	7.34
2293	Due to Henderson LIT	(9.15)	.00	(9.15)	+++
2445	Payroll Clearing	29,776.36	49,200.65	(19,424.29)	(39.48)
	LIABILITIES TOTALS	\$761,132.95	\$706,922.90	\$54,210.05	7.67%
	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	\$761,132.95	\$706,922.90	\$54,210.05	7.67%
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	1,057.63	1,808.87	(751.24)	(41.53%)
		ASSETS TOTALS	\$1,057.63	\$1,808.87	(\$751.24)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2200	Due to General Fund	1,057.63	1,808.87	(751.24)	(41.53%)
		LIABILITIES TOTALS	\$1,057.63	\$1,808.87	(\$751.24)
	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	\$1,057.63	\$1,808.87	(\$751.24)	(41.53%)
	Fund 36 - Accounts Payable Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type General Fund Totals	\$0.00	(\$1,279,477.49)	\$1,279,477.49	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	2,753.62	8,153.14	(5,399.52)	(66.23)
1300	Miscellaneous Receivable	1,059.84	3,794.40	(2,734.56)	(72.07)
	ASSETS TOTALS	\$3,813.46	\$11,947.54	(\$8,134.08)	(68.08%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	17,017.73	7,143.33	9,874.40	138.23
2200	Due to General Fund	2,084.03	1,701.50	382.53	22.48
	LIABILITIES TOTALS	\$19,101.76	\$8,844.83	\$10,256.93	115.97%
	FUND EQUITY				
6000	Fund Balance	688.15	688.15	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$688.15	\$688.15	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	15,142.60			
	Fund Revenues	(45,580.77)			
	Fund Expenses	46,414.62			
	FUND EQUITY TOTALS	(\$15,288.30)	\$688.15	(\$15,976.45)	(2,321.65%)
	LIABILITIES AND FUND EQUITY TOTALS	\$3,813.46	\$9,532.98	(\$5,719.52)	(60.00%)
Fund	40 - Cemetery Fund Totals	\$0.00	\$2,414.56	(\$2,414.56)	(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	139,347.93	911.53	138,436.40	15,187.26
1300	Miscellaneous Receivable	.00	10,782.85	(10,782.85)	(100.00)
1370	Due From Govt. Agencies	(129,505.00)	63,461.00	(192,966.00)	(304.07)
	ASSETS TOTALS	\$9,842.93	\$75,155.38	(\$65,312.45)	(86.90%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	358,507.65	124,658.39	233,849.26	187.59
2200	Due to General Fund	8,960.95	13,013.42	(4,052.47)	(31.14)
2205	Due to Payroll Clearing	2,548.15	.00	2,548.15	+++
2258	Due To Other Funds	(159.53)	.00	(159.53)	+++
	LIABILITIES TOTALS	\$369,857.22	\$137,671.81	\$232,185.41	168.65%
	FUND EQUITY				
6000	Fund Balance	(423,017.93)	(423,017.93)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$423,017.93)	(\$423,017.93)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	31,047.65			
	Fund Revenues	(184,799.55)			
	Fund Expenses	90,748.26			
	FUND EQUITY TOTALS	(\$360,014.29)	(\$423,017.93)	\$63,003.64	14.89%
	LIABILITIES AND FUND EQUITY TOTALS	\$9,842.93	(\$285,346.12)	\$295,189.05	103.45%
Fund	50 - Public Way Improvement Fd Totals	\$0.00	\$360,501.50	(\$360,501.50)	(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	52,627.42	2,597.34	50,030.08	1,926.20
1100	Cash on Hand	100.00	100.00	.00	.00
1300	Miscellaneous Receivable	10.00	150.00	(140.00)	(93.33)
1370	Due From Govt. Agencies	259,422.00	292,800.66	(33,378.66)	(11.40)
1500	Fuel	955.40	3,452.26	(2,496.86)	(72.33)
1501	Parts, Oil & Fluids	13,864.42	13,971.48	(107.06)	(.77)
	ASSETS TOTALS	\$326,979.24	\$313,071.74	\$13,907.50	4.44%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	13,557.00	4,527.28	9,029.72	199.45
2200	Due to General Fund	483.24	.00	483.24	+++
2205	Due to Payroll Clearing	1,802.08	.00	1,802.08	+++
	LIABILITIES TOTALS	\$15,842.32	\$4,527.28	\$11,315.04	249.93%
	FUND EQUITY				
6000	Fund Balance	292,748.02	292,748.02	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$292,748.02	\$292,748.02	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(93,654.29)			
	Fund Revenues	(3,270.47)			
	Fund Expenses	78,535.86			
	FUND EQUITY TOTALS	\$311,136.92	\$292,748.02	\$18,388.90	6.28%
	LIABILITIES AND FUND EQUITY TOTALS	\$326,979.24	\$297,275.30	\$29,703.94	9.99%
Fund	56 - HART Totals	\$0.00	\$15,796.44	(\$15,796.44)	(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	14,035.79	6,519.39	7,516.40	115.29
1006	Cash in Utility Clearing	(2,680.35)	947.75	(3,628.10)	(382.81)
1308	Accounts Receivable	24,604.95	26,576.49	(1,971.54)	(7.42)
1354	Due from Utility Clearing	6,767.45	10,156.47	(3,389.02)	(33.37)
1370	Due From Govt. Agencies	42,095.30	34,685.37	7,409.93	21.36
	ASSETS TOTALS	\$84,823.14	\$78,885.47	\$5,937.67	7.53%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	20,259.96	17,438.52	2,821.44	16.18
2013	Utility Overpayment	294.93	238.71	56.22	23.55
2200	Due to General Fund	31.24	211.57	(180.33)	(85.23)
	LIABILITIES TOTALS	\$20,586.13	\$17,888.80	\$2,697.33	15.08%
	FUND EQUITY				
6000	Fund Balance	66,390.78	66,390.78	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$66,390.78	\$66,390.78	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(19,006.08)			
	Fund Revenues	(95,365.80)			
	Fund Expenses	116,525.65			
	FUND EQUITY TOTALS	\$64,237.01	\$66,390.78	(\$2,153.77)	(3.24%)
	LIABILITIES AND FUND EQUITY TOTALS	\$84,823.14	\$84,279.58	\$543.56	0.64%
Fund	58 - Emergency Communications Totals	\$0.00	(\$5,394.11)	\$5,394.11	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	8.03	6.89	1.14	16.55
1312	Tax Receivable	26,929.93	.00	26,929.93	+++
	ASSETS TOTALS	\$26,937.96	\$6.89	\$26,931.07	390,871.84%
	FUND EQUITY				
6000	Fund Balance	32,442.31	32,442.31	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$32,442.31	\$32,442.31	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	1,447.94			
	Fund Revenues	(24,704.03)			
	Fund Expenses	28,760.44			
	FUND EQUITY TOTALS	\$26,937.96	\$32,442.31	(\$5,504.35)	(16.97%)
	LIABILITIES AND FUND EQUITY TOTALS	\$26,937.96	\$32,442.31	(\$5,504.35)	(16.97%)
	Fund 59 - Tourist Commission Fund Totals	\$0.00	(\$32,435.42)	\$32,435.42	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	18,412.12	27,450.08	(9,037.96)	(32.93)
	ASSETS TOTALS	\$18,412.12	\$27,450.08	(\$9,037.96)	(32.93%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	18,412.12	.00	18,412.12	+++
	LIABILITIES TOTALS	\$18,412.12	\$0.00	\$18,412.12	+++
	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	\$18,412.12	\$0.00	\$18,412.12	+++
	Fund 81 - Comm Dev Block Grant Totals	\$0.00	\$27,450.08	(\$27,450.08)	(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	74,741.37	100,823.06	(26,081.69)	(25.87)
1085	Confiscated Cash	155,592.77	113,213.14	42,379.63	37.43
	ASSETS TOTALS	\$230,334.14	\$214,036.20	\$16,297.94	7.61%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	2,846.06	.00	2,846.06	+++
2003	Confiscated Funds Payable	155,330.07	113,021.03	42,309.04	37.43
	LIABILITIES TOTALS	\$158,176.13	\$113,021.03	\$45,155.10	39.95%
	FUND EQUITY				
6000	Fund Balance	105,141.47	105,141.47	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$105,141.47	\$105,141.47	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	31,589.78			
	Fund Revenues	(1,117.65)			
	Fund Expenses	2,511.33			
	FUND EQUITY TOTALS	\$72,158.01	\$105,141.47	(\$32,983.46)	(31.37%)
	LIABILITIES AND FUND EQUITY TOTALS	\$230,334.14	\$218,162.50	\$12,171.64	5.58%
	Fund 85 - Police Investigation Totals	\$0.00	(\$4,126.30)	\$4,126.30	100.00%
	Fund Type Special Revenue Funds Totals	\$0.00	\$364,206.75	(\$364,206.75)	(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	4,960.70	20,381.42	(15,420.72)	(75.66)
1000.0009	Cash - 2020A Bonds	.00	1,597,655.52	(1,597,655.52)	(100.00)
1000.0010	Cash - 2021B Bonds	.00	4,906,197.12	(4,906,197.12)	(100.00)
1000.0011	Cash-2022 A Bonds	.00	599,928.96	(599,928.96)	(100.00)
1000.0012	Cash-2023A Bonds	.00	321,875.59	(321,875.59)	(100.00)
1254	Trust Account-Banks	.00	19,993,032.06	(19,993,032.06)	(100.00)
1254.0010	2023A HMPL	16,284,373.84	.00	16,284,373.84	+++
1254.0011	2023B GO	5,170,356.69	.00	5,170,356.69	+++
1257	Market Value Adjustment	220,814.15	47,334.80	173,479.35	366.49
1300	Miscellaneous Receivable	4,630.00	.00	4,630.00	+++
1325.0002	HWU Receivable 2013 Bonds	4,890,000.00	5,375,000.00	(485,000.00)	(9.02)
1325.0003	HWU Receivable 2014 Bonds	4,890,000.00	5,265,000.00	(375,000.00)	(7.12)
1325.0004	HWU Receivable 2015 Bonds	1,215,000.00	1,510,000.00	(295,000.00)	(19.54)
1325.0005	HWU Receivable 2016 Bonds	4,005,000.00	4,535,000.00	(530,000.00)	(11.69)
1325.0006	HWU Receivable 2017 Bonds	810,000.00	1,060,000.00	(250,000.00)	(23.58)
1325.0007	HWU Receivable 2021A Bonds	4,315,000.00	4,775,000.00	(460,000.00)	(9.63)
1325.0008	HWU Receivable 2020A Bonds	4,220,000.00	4,422,500.00	(202,500.00)	(4.58)
1325.0009	HWU Receivable 2022A Bonds	9,035,579.99	8,766,670.52	268,909.47	3.07
1326.0001	HMPL Receivable 2021B Bonds	17,134,489.61	12,682,363.55	4,452,126.06	35.10
1326.0002	HMPL Receivable 2023A Bonds	4,369,420.51	695,225.44	3,674,195.07	528.49
1370	Due From Govt. Agencies	386,921.18	.00	386,921.18	+++
1400	Accrued Interest	149,909.26	60,576.60	89,332.66	147.47
	ASSETS TOTALS	\$77,106,455.93	\$76,633,741.58	\$472,714.35	0.62%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	198,680.15	375,974.28	(177,294.13)	(47.16)
2045	Arbitrage Liability	57,109.18	.00	57,109.18	+++
2200	Due to General Fund	681,148.50	419,785.09	261,363.41	62.26
	LIABILITIES TOTALS	\$936,937.83	\$795,759.37	\$141,178.46	17.74%
	FUND EQUITY				
6000	Fund Balance	75,786,984.70	75,786,984.70	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$75,786,984.70	\$75,786,984.70	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	612,994.36			
	Fund Revenues	(136,944.01)			
	Fund Expenses	(858,583.75)			
	FUND EQUITY TOTALS	\$76,169,518.10	\$75,786,984.70	\$382,533.40	0.50%

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Capital Projects Funds				
	LIABILITIES AND FUND EQUITY TOTALS	\$77,106,455.93	\$76,582,744.07	\$523,711.86	0.68%
Fund	51 - Construction Fund Totals	\$0.00	\$50,997.51	(\$50,997.51)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$50,997.51	(\$50,997.51)	(100.00%)

July 2024 Balance Sheet

Through 07/31/24
Detail Listing
Include Rollup Account

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	2,000.70	537.82	1,462.88	272.00
	ASSETS TOTALS	\$2,000.70	\$537.82	\$1,462.88	272.00%
	FUND EQUITY				
6000	Fund Balance	536.91	536.91	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$536.91	\$536.91	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,460.29)			
	Fund Revenues	(3.50)			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$2,000.70	\$536.91	\$1,463.79	272.63%
	LIABILITIES AND FUND EQUITY TOTALS	\$2,000.70	\$536.91	\$1,463.79	272.63%
	Fund	48 - Bond Fund Totals	\$0.00	\$0.91	(\$0.91)
	Fund Type	Debt Service Funds Totals	\$0.00	\$0.91	(\$0.91)
	Fund Category	Governmental Funds Totals	\$0.00	(\$864,272.32)	\$864,272.32
					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	2,485,030.95	43,403.61	2,441,627.34	5,625.40
1006	Cash in Utility Clearing	25,792.14	(30,575.49)	56,367.63	184.36
1100	Cash on Hand	100.00	100.00	.00	.00
1254	Trust Account-Banks	2,562,718.10	2,502,286.20	60,431.90	2.42
1257	Market Value Adjustment	(33,892.24)	(106,491.14)	72,598.90	68.17
1300	Miscellaneous Receivable	695.30	8,145.45	(7,450.15)	(91.46)
1304	Gas Receivable	301,776.34	336,323.82	(34,547.48)	(10.27)
1354	Due from Utility Clearing	206,249.95	450,738.68	(244,488.73)	(54.24)
1370	Due From Govt. Agencies	211,266.00	2,201,889.14	(1,990,623.14)	(90.41)
1400	Accrued Interest	12,262.04	6,454.06	5,807.98	89.99
1450	Prepaid Expenditures	.00	(.01)	.01	100.00
1503	Gas Dept Inventory	260,854.69	281,285.79	(20,431.10)	(7.26)
1700	Equipment	686,559.00	686,559.00	.00	.00
1800	Vehicles	829,079.00	822,084.00	6,995.00	.85
1801	Natural Gas System	16,151,573.00	15,528,685.00	622,888.00	4.01
1850	Accumulated Depreciation	(8,692,739.00)	(8,283,650.00)	(409,089.00)	(4.94)
1901	Def Outflow Resources	308,719.00	308,719.00	.00	.00
	ASSETS TOTALS	\$15,316,044.27	\$14,755,957.11	\$560,087.16	3.80%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	20,613.93	275,030.90	(254,416.97)	(92.50)
2005	Gas Deposits Payable	284,886.57	292,636.28	(7,749.71)	(2.65)
2013	Utility Overpayment	20,044.19	17,902.77	2,141.42	11.96
2100	Accrued Pension Liability	2,739,231.00	2,739,231.00	.00	.00
2105	Accrued OPEB Liability	749,269.00	749,269.00	.00	.00
2200	Due to General Fund	23,200.07	1,061,255.83	(1,038,055.76)	(97.81)
2295	Gas Storage Liability	640,384.00	658,600.00	(18,216.00)	(2.77)
2601	Def Inflow Resources	255,472.00	255,472.00	.00	.00
	LIABILITIES TOTALS	\$4,733,100.76	\$6,049,397.78	(\$1,316,297.02)	(21.76%)
	FUND EQUITY				
6000	Fund Balance	9,174,395.14	9,174,395.14	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$9,174,395.14	\$9,174,395.14	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,137,435.24)			
	Fund Revenues	(470,465.42)			
	Fund Expenses	199,352.29			
	FUND EQUITY TOTALS	\$10,582,943.51	\$9,174,395.14	\$1,408,548.37	15.35%

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
	LIABILITIES AND FUND EQUITY TOTALS	\$15,316,044.27	\$15,223,792.92	\$92,251.35	0.61%
Fund	20 - Gas Fund Totals	\$0.00	(\$467,835.81)	\$467,835.81	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	886,693.13	1,396,829.55	(510,136.42)	(36.52)
1006	Cash in Utility Clearing	(40,983.01)	273.20	(41,256.21)	(15,101.10)
1254	Trust Account-Banks	3,911,570.52	4,097,145.11	(185,574.59)	(4.53)
1257	Market Value Adjustment	11,994.42	2,888.18	9,106.24	315.29
1300	Miscellaneous Receivable	135,541.36	1,177.04	134,364.32	11,415.44
1301	Sanitation Receivable	235,477.53	211,872.61	23,604.92	11.14
1354	Due from Utility Clearing	237,698.52	171,915.59	65,782.93	38.26
1400	Accrued Interest	37,454.12	18,751.02	18,703.10	99.74
1700	Equipment	781,270.00	781,270.00	.00	.00
1800	Vehicles	1,488,603.00	1,082,359.00	406,244.00	37.53
1803	Land	114,815.00	114,815.00	.00	.00
1804	Building & Improvements	857,831.00	677,177.00	180,654.00	26.68
1850	Accumulated Depreciation	(2,362,348.00)	(2,305,535.00)	(56,813.00)	(2.46)
1901	Def Outflow Resources	268,128.00	268,128.00	.00	.00
	ASSETS TOTALS	\$6,563,745.59	\$6,519,066.30	\$44,679.29	0.69%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	192,387.51	14,113.91	178,273.60	1,263.11
2004	Deposits Payable	32,817.32	4,050.00	28,767.32	710.30
2011	Estimated Closure Cost	3,464,543.00	3,268,437.00	196,106.00	6.00
2012	Estimated Post-Closure	1,703,495.00	1,607,071.00	96,424.00	6.00
2013	Utility Overpayment	3,944.00	3,131.18	812.82	25.96
2100	Accrued Pension Liability	1,474,542.00	1,474,542.00	.00	.00
2105	Accrued OPEB Liability	400,731.00	400,731.00	.00	.00
2200	Due to General Fund	16,092.75	17,951.39	(1,858.64)	(10.35)
2258	Due To Other Funds	.00	(59.58)	59.58	100.00
2260	Sales Tax Payable	87.36	106.08	(18.72)	(17.65)
2601	Def Inflow Resources	167,614.00	167,614.00	.00	.00
	LIABILITIES TOTALS	\$7,456,253.94	\$6,957,687.98	\$498,565.96	7.17%
	FUND EQUITY				
6000	Fund Balance	(800,580.44)	(800,580.44)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$800,580.44)	(\$800,580.44)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	461,169.72			
	Fund Revenues	(467,117.00)			
	Fund Expenses	97,875.19			
	FUND EQUITY TOTALS	(\$892,508.35)	(\$800,580.44)	(\$91,927.91)	(11.48%)

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
	LIABILITIES AND FUND EQUITY TOTALS	\$6,563,745.59	\$6,157,107.54	\$406,638.05	6.60%
Fund	57 - Sanitation Fund Totals	\$0.00	\$361,958.76	(\$361,958.76)	(100.00%)
Fund Type	Enterprise Funds Totals	\$0.00	(\$105,877.05)	\$105,877.05	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	937,153.74	430,535.83	506,617.91	117.67
1002	UMR Deposit	257,414.00	257,414.00	.00	.00
1300	Miscellaneous Receivable	370.00	789,446.50	(789,076.50)	(99.95)
1371	Due from Power & Light	(3,008.67)	.00	(3,008.67)	+++
	ASSETS TOTALS	\$1,191,929.07	\$1,477,396.33	(\$285,467.26)	(19.32%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	20,132.40	18,840.40	1,292.00	6.86
2015	Estimated Claims Payable	180,749.66	303,867.30	(123,117.64)	(40.52)
2020	Claims Incur. Unreported	187,428.00	821,900.00	(634,472.00)	(77.20)
	LIABILITIES TOTALS	\$388,310.06	\$1,144,607.70	(\$756,297.64)	(66.07%)
	FUND EQUITY				
6000	Fund Balance	205,641.42	205,641.42	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$205,641.42	\$205,641.42	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(795,199.66)			
	Fund Revenues	(594,628.63)			
	Fund Expenses	791,850.70			
	FUND EQUITY TOTALS	\$803,619.01	\$205,641.42	\$597,977.59	290.79%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,191,929.07	\$1,350,249.12	(\$158,320.05)	(11.73%)
Fund	45 - Health Insurance Fund Totals	\$0.00	\$127,147.21	(\$127,147.21)	(100.00%)
Fund Type	Internal Service Funds Totals	\$0.00	\$127,147.21	(\$127,147.21)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$21,270.16	(\$21,270.16)	(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	10,800.45	16,758.21	(5,957.76)	(35.55)
	ASSETS TOTALS	\$10,800.45	\$16,758.21	(\$5,957.76)	(35.55%)
	FUND EQUITY				
6000	Fund Balance	25,951.29	25,951.29	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$25,951.29	\$25,951.29	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	2,593.54			
	Fund Revenues	(30.83)			
	Fund Expenses	12,588.13			
	FUND EQUITY TOTALS	\$10,800.45	\$25,951.29	(\$15,150.84)	(58.38%)
	LIABILITIES AND FUND EQUITY TOTALS	\$10,800.45	\$25,951.29	(\$15,150.84)	(58.38%)
	Fund 29 - HRA Fund Totals	\$0.00	(\$9,193.08)	\$9,193.08	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	516.10	515.46	.64	.12
	ASSETS TOTALS	\$516.10	\$515.46	\$0.64	0.12%
	FUND EQUITY				
6000	Fund Balance	474.10	474.10	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$474.10	\$474.10	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(150.29)			
	Fund Revenues	(5,478.00)			
	Fund Expenses	5,586.29			
	FUND EQUITY TOTALS	\$516.10	\$474.10	\$42.00	8.86%
	LIABILITIES AND FUND EQUITY TOTALS	\$516.10	\$474.10	\$42.00	8.86%
	Fund 32 - Civil Service Pension Fd Totals	\$0.00	\$41.36	(\$41.36)	(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	105.79	197.82	(92.03)	(46.52%)
	ASSETS TOTALS	\$105.79	\$197.82	(\$92.03)	(46.52%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	1,052.00	2,652.00	(1,600.00)	(60.33%)
	LIABILITIES TOTALS	\$1,052.00	\$2,652.00	(\$1,600.00)	(60.33%)
	FUND EQUITY				
6000	Fund Balance	(3,318.48)	(3,318.48)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$3,318.48)	(\$3,318.48)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	1,020.52			
	Fund Revenues	(28,001.91)			
	Fund Expenses	24,609.12			
	FUND EQUITY TOTALS	(\$946.21)	(\$3,318.48)	\$2,372.27	71.49%
	LIABILITIES AND FUND EQUITY TOTALS	\$105.79	(\$666.48)	\$772.27	115.87%
Fund	33 - Police & Fire Pension Fd Totals	\$0.00	\$864.30	(\$864.30)	(100.00%)
Fund Type	Pension Trust Totals	\$0.00	(\$8,287.42)	\$8,287.42	100.00%
Fund Category	Fiduciary Funds Totals	\$0.00	(\$8,287.42)	\$8,287.42	100.00%
	Grand Totals	\$0.00	(\$851,289.58)	\$851,289.58	100.00%