

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Governmental Funds</b>				
Fund Type	<b>General Fund</b>				
Fund	<b>10 - General Fund</b>				
	<b>ASSETS</b>				
1000	Cash in Bank	2,609,028.70	2,865,667.89	(256,639.19)	(8.96)
1006	Cash in Utility Clearing	3,263.68	643.26	2,620.42	407.37
1100	Cash on Hand	4,150.00	3,900.00	250.00	6.41
1254	Trust Account-Banks	17,018,181.31	13,550,861.56	3,467,319.75	25.59
1257	Market Value Adjustment	1,064,855.00	(370,572.85)	1,435,427.85	387.35
1300	Miscellaneous Receivable	(106,723.63)	(129,261.37)	22,537.74	17.44
1305	Service Charge Receivable	40,611.40	43,003.44	(2,392.04)	(5.56)
1351	Due from Gas Fund	257,621.00	4,795.90	252,825.10	5,271.69
1352	Due from PWI	27,114.63	3,164.02	23,950.61	756.97
1353	Due from Construction	1,132,148.50	628,785.09	503,363.41	80.05
1354	Due from Utility Clearing	247,678.16	13,314.46	234,363.70	1,760.22
1355	Due from Payroll Clearing	1,564.52	1,470.41	94.11	6.40
1357	Due from Sanitation Fund	96,583.55	9,513.76	87,069.79	915.20
1362	Due From A/P Fund	1,060.63	743.92	316.71	42.57
1370	Due From Govt. Agencies	135,346.88	212,946.21	(77,599.33)	(36.44)
1371	Due from Power & Light	76,333.00	68,083.00	8,250.00	12.12
1372	Due from Water	11,304.23	202,983.72	(191,679.49)	(94.43)
1373	Due from HART	30,817.24	.00	30,817.24	+++
1377	Due from Emergency Comm	155.48	63.78	91.70	143.78
1379	Due from Cemetery Fund	3,476.82	962.62	2,514.20	261.18
1400	Accrued Interest	28,839.31	16,039.38	12,799.93	79.80
1450	Prepaid Expenditures	.00	(.01)	.01	100.00
1500	Fuel	11,112.88	24,409.81	(13,296.93)	(54.47)
1501	Parts, Oil & Fluids	(7,331.54)	14,875.55	(22,207.09)	(149.29)
1502	Office Supplies	(58.74)	(36.06)	(22.68)	(62.90)
1803.01	Land Held For Resale	1,161,156.69	2,619,709.01	(1,458,552.32)	(55.68)
	<b>ASSETS TOTALS</b>	<b>\$23,848,289.70</b>	<b>\$19,786,066.50</b>	<b>\$4,062,223.20</b>	<b>20.53%</b>
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
2001	Accounts Payable	348,057.42	345,019.46	3,037.96	.88
2002	Refunds Payable	.00	1,119.84	(1,119.84)	(100.00)
2013	Utility Overpayment	10,875.74	897,631.52	(886,755.78)	(98.79)
2033	Round Up	95.24	(4.54)	99.78	2,197.80
2204	Due to Utility Clearing	13,938.01	4,449.25	9,488.76	213.27
2205	Due to Payroll Clearing	3,173.16	.00	3,173.16	+++
2258	Due To Other Funds	(15,957.87)	.00	(15,957.87)	+++

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				
2260	Sales Tax Payable	.00	(1,181.48)	1,181.48	100.00
	LIABILITIES TOTALS	\$360,181.70	\$1,247,034.05	(\$886,852.35)	(71.12%)
	FUND EQUITY				
6000	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	(7,730,376.46)			
	Fund Expenses	8,643,287.01			
	FUND EQUITY TOTALS	\$23,488,108.00	\$20,226,992.38	\$3,261,115.62	16.12%
	LIABILITIES AND FUND EQUITY TOTALS	\$23,848,289.70	\$21,474,026.43	\$2,374,263.27	11.06%
	Fund 10 - General Fund Totals	\$0.00	(\$1,687,959.93)	\$1,687,959.93	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	2,982,589.03	2,743,935.29	238,653.74	8.70
1349	Due from General Fund	13,938.01	4,449.25	9,488.76	213.27
ASSETS TOTALS		\$2,996,527.04	\$2,748,384.54	\$248,142.50	9.03%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2200	Due to General Fund	247,678.16	13,314.46	234,363.70	1,760.22
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	(24,170.26)	(22,901.15)	(1,269.11)	(5.54)
2277	Due To Emergency Comm.	6,767.45	10,156.47	(3,389.02)	(33.37)
LIABILITIES TOTALS		\$2,996,527.04	\$2,748,384.54	\$248,142.50	9.03%
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		\$2,996,527.04	\$2,748,384.54	\$248,142.50	9.03%
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	744,896.16	741,216.67	3,679.49	.50
1300	Miscellaneous Receivable	1,059.67	980.21	79.46	8.11
1350	Due From Other Funds	3,641.73	(59.48)	3,701.21	6,222.61
ASSETS TOTALS		\$749,597.56	\$742,137.40	\$7,460.16	1.01%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2001	Accounts Payable	72,066.51	69,063.17	3,003.34	4.35
2200	Due to General Fund	1,564.52	1,470.41	94.11	6.40
2230	Due to FSA - Medical	2,573.57	5,948.64	(3,375.07)	(56.74)
2235	Due to FSA - Child Care	1,153.80	1,248.70	(94.90)	(7.60)
2240	Due to Cafe Allstate	(12,984.95)	(13,186.26)	201.31	1.53
2241	Due to State Pension	319,236.28	297,700.84	21,535.44	7.23
2242	Due to Hazard Pension	332,066.84	316,501.57	15,565.27	4.92
2245	Due to Dental Insurance	(10,228.34)	207.94	(10,436.28)	(5,018.89)
2247	Due To EAP	554.21	533.80	20.41	3.82
2248	Due to Police/Fire Insur	19.50	.50	19.00	3,800.00
2252	Due to FIT	149.84	.00	149.84	+++
2253	Due to KY SIT	55.15	15.00	40.15	267.67
2256	Due To Universal Life	70.46	113.22	(42.76)	(37.77)
2258	Due To Other Funds	(2,711.44)	.00	(2,711.44)	+++
2259	Due To FICA	128.23	.00	128.23	+++
2264	Due To Medicare	30.00	.00	30.00	+++
2265	Due to Health Insurance	(833.28)	.00	(833.28)	+++
2267	Due To Health-Employee	(24.77)	28.39	(53.16)	(187.25)
2269	Due To Other Insurance	13,061.49	13,294.09	(232.60)	(1.75)
2271	Due To Vision Insurance	26.12	(7.01)	33.13	472.61
2276	Due to Group Life	5.38	3.75	1.63	43.47
2278	Due To Legal Attachments	404.20	.00	404.20	+++
2445	Payroll Clearing	33,214.24	49,200.65	(15,986.41)	(32.49)
LIABILITIES TOTALS		\$749,597.56	\$742,137.40	\$7,460.16	1.01%
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		\$749,597.56	\$742,137.40	\$7,460.16	1.01%
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	1,060.63	743.92	316.71	42.57
	ASSETS TOTALS	\$1,060.63	\$743.92	\$316.71	42.57%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2200	Due to General Fund	1,060.63	743.92	316.71	42.57
	LIABILITIES TOTALS	\$1,060.63	\$743.92	\$316.71	42.57%
	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	\$1,060.63	\$743.92	\$316.71	42.57%
	Fund 36 - Accounts Payable Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type General Fund Totals	\$0.00	(\$1,687,959.93)	\$1,687,959.93	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	7,977.13	26,105.86	(18,128.73)	(69.44)
1300	Miscellaneous Receivable	1,059.84	5,190.76	(4,130.92)	(79.58)
ASSETS TOTALS		\$9,036.97	\$31,296.62	(\$22,259.65)	(71.12%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2001	Accounts Payable	.00	12,518.48	(12,518.48)	(100.00)
2200	Due to General Fund	3,476.82	962.62	2,514.20	261.18
LIABILITIES TOTALS		\$3,476.82	\$13,481.10	(\$10,004.28)	(74.21%)
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	(156,785.54)			
	Fund Expenses	136,770.94			
FUND EQUITY TOTALS		\$5,560.15	\$688.15	\$4,872.00	707.99%
LIABILITIES AND FUND EQUITY TOTALS		\$9,036.97	\$14,169.25	(\$5,132.28)	(36.22%)
Fund 40 - Cemetery Fund Totals		\$0.00	\$17,127.37	(\$17,127.37)	(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	29,937.28	125,901.57	(95,964.29)	(76.22)
1300	Miscellaneous Receivable	481.00	6,554.00	(6,073.00)	(92.66)
ASSETS TOTALS		\$30,418.28	\$132,455.57	(\$102,037.29)	(77.04%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2001	Accounts Payable	(10,768.82)	3,190.02	(13,958.84)	(437.58)
2200	Due to General Fund	27,114.63	3,164.02	23,950.61	756.97
2205	Due to Payroll Clearing	2,548.15	.00	2,548.15	+++
2258	Due To Other Funds	12,076.21	.00	12,076.21	+++
LIABILITIES TOTALS		\$30,970.17	\$6,354.04	\$24,616.13	387.41%
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		(98,457.35)			
Fund Revenues		(582,581.57)			
Fund Expenses		258,572.88			
FUND EQUITY TOTALS		(\$551.89)	(\$423,017.93)	\$422,466.04	99.87%
LIABILITIES AND FUND EQUITY TOTALS		\$30,418.28	(\$416,663.89)	\$447,082.17	107.30%
Fund	50 - Public Way Improvement Fd Totals	\$0.00	\$549,119.46	(\$549,119.46)	(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	56 - HART				
ASSETS					
1000	Cash in Bank	164,428.94	160,404.97	4,023.97	2.51
1100	Cash on Hand	100.00	100.00	.00	.00
1300	Miscellaneous Receivable	50.00	150.00	(100.00)	(66.67)
1370	Due From Govt. Agencies	2,247.00	.00	2,247.00	+++
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		\$181,645.76	\$178,078.71	\$3,567.05	2.00%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2001	Accounts Payable	8,830.74	5,905.84	2,924.90	49.53
2200	Due to General Fund	30,817.24	.00	30,817.24	+++
2205	Due to Payroll Clearing	1,802.08	.00	1,802.08	+++
LIABILITIES TOTALS		\$41,450.06	\$5,905.84	\$35,544.22	601.85%
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		(65,203.40)			
Fund Expenses		311,410.01			
FUND EQUITY TOTALS		\$140,195.70	\$292,748.02	(\$152,552.32)	(52.11%)
LIABILITIES AND FUND EQUITY TOTALS		\$181,645.76	\$298,653.86	(\$117,008.10)	(39.18%)
Fund 56 - HART Totals		\$0.00	(\$120,575.15)	\$120,575.15	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	82,802.92	34,767.22	48,035.70	138.16
1006	Cash in Utility Clearing	4,129.36	990.26	3,139.10	317.00
1300	Miscellaneous Receivable	.00	(34,685.37)	34,685.37	100.00
1308	Accounts Receivable	25,772.37	27,592.39	(1,820.02)	(6.60)
1354	Due from Utility Clearing	6,767.45	10,156.47	(3,389.02)	(33.37)
1370	Due From Govt. Agencies	.00	34,685.37	(34,685.37)	(100.00)
ASSETS TOTALS		\$119,472.10	\$73,506.34	\$45,965.76	62.53%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2001	Accounts Payable	3,920.17	5,028.04	(1,107.87)	(22.03)
2013	Utility Overpayment	286.58	280.15	6.43	2.30
2200	Due to General Fund	155.48	63.78	91.70	143.78
LIABILITIES TOTALS		\$4,362.23	\$5,371.97	(\$1,009.74)	(18.80%)
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	(375,857.48)			
	Fund Expenses	346,144.47			
FUND EQUITY TOTALS		\$115,109.87	\$66,390.78	\$48,719.09	73.38%
LIABILITIES AND FUND EQUITY TOTALS		\$119,472.10	\$71,762.75	\$47,709.35	66.48%
Fund 58 - Emergency Communications Totals		\$0.00	\$1,743.59	(\$1,743.59)	(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	1,120.00	6.30	1,113.70	17,677.78
	ASSETS TOTALS	\$1,120.00	\$6.30	\$1,113.70	17,677.78%
	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	(41,874.95)			
	Fund Expenses	71,749.32			
	FUND EQUITY TOTALS	\$1,120.00	\$32,442.31	(\$31,322.31)	(96.55%)
	LIABILITIES AND FUND EQUITY TOTALS	\$1,120.00	\$32,442.31	(\$31,322.31)	(96.55%)
Fund	59 - Tourist Commission Fund Totals	\$0.00	(\$32,436.01)	\$32,436.01	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	.00	27,450.08	(27,450.08)	(100.00)
	ASSETS TOTALS	\$0.00	\$27,450.08	(\$27,450.08)	(100.00%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	160.62	.00	160.62	+++
	LIABILITIES TOTALS	\$160.62	\$0.00	\$160.62	+++
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(483.11)			
	Fund Expenses	643.73			
	FUND EQUITY TOTALS	(\$160.62)	\$0.00	(\$160.62)	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$0.00	\$0.00	\$0.00	+++
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	112,176.86	70,402.22	41,774.64	59.34
1085	Confiscated Cash	151,186.33	114,129.40	37,056.93	32.47
	ASSETS TOTALS	\$263,363.19	\$184,531.62	\$78,831.57	42.72%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	684.10	.00	684.10	+++
2003	Confiscated Funds Payable	150,937.64	113,942.03	36,995.61	32.47
	LIABILITIES TOTALS	\$151,621.74	\$113,942.03	\$37,679.71	33.07%
	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	(44,461.14)			
	Fund Expenses	6,271.38			
	FUND EQUITY TOTALS	\$111,741.45	\$105,141.47	\$6,599.98	6.28%
	LIABILITIES AND FUND EQUITY TOTALS	\$263,363.19	\$219,083.50	\$44,279.69	20.21%
	Fund 85 - Police Investigation Totals	\$0.00	(\$34,551.88)	\$34,551.88	100.00%
	Fund Type Special Revenue Funds Totals	\$0.00	\$407,877.46	(\$407,877.46)	(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	372,158.48	77.88	372,080.60	477,761.43
1000.0009	Cash - 2020A Bonds	.00	1,596,428.68	(1,596,428.68)	(100.00)
1000.0010	Cash - 2021B Bonds	.00	3,507,116.56	(3,507,116.56)	(100.00)
1000.0011	Cash-2022 A Bonds	.00	853.56	(853.56)	(100.00)
1000.0012	Cash-2023A Bonds	.00	105.20	(105.20)	(100.00)
1254	Trust Account-Banks	.00	20,033,786.19	(20,033,786.19)	(100.00)
1254.0010	2023A HMPL	15,577,113.91	.00	15,577,113.91	+++
1254.0011	2023B GO	4,623,642.54	.00	4,623,642.54	+++
1257	Market Value Adjustment	231,244.15	98,940.45	132,303.70	133.72
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	9,365,579.99	(330,000.00)	(3.52)
1326.0001	HMPL Receivable 2021B Bonds	16,664,489.61	14,078,673.34	2,585,816.27	18.37
1326.0002	HMPL Receivable 2023A Bonds	5,213,161.76	1,076,295.54	4,136,866.22	384.36
1370	Due From Govt. Agencies	.00	(18,428.00)	18,428.00	100.00
1400	Accrued Interest	149,909.26	60,576.60	89,332.66	147.47
ASSETS TOTALS		\$76,212,299.70	\$76,742,505.99	(\$530,206.29)	(0.69%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2001	Accounts Payable	305,325.65	390,974.28	(85,648.63)	(21.91)
2045	Arbitrage Liability	57,109.18	.00	57,109.18	+++
2200	Due to General Fund	1,132,148.50	628,785.09	503,363.41	80.05
LIABILITIES TOTALS		\$1,494,583.33	\$1,019,759.37	\$474,823.96	46.56%
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	(542,525.86)			
	Fund Expenses	998,799.83			
FUND EQUITY TOTALS		\$74,717,716.37	\$75,786,984.70	(\$1,069,268.33)	(1.41%)
LIABILITIES AND FUND EQUITY TOTALS		\$76,212,299.70	\$76,806,744.07	(\$594,444.37)	(0.77%)

September 2024 Balance Sheet

Through 09/30/24  
Detail Listing  
Exclude Rollup Account

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 Totals	\$0.00	(\$64,238.08)	\$64,238.08	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$64,238.08)	\$64,238.08	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	774.70	696.58	78.12	11.21
	ASSETS TOTALS	\$774.70	\$696.58	\$78.12	11.21%
	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	(1,220,818.75)			
	Fund Expenses	1,222,041.25			
	FUND EQUITY TOTALS	\$774.70	\$536.91	\$237.79	44.29%
	LIABILITIES AND FUND EQUITY TOTALS	\$774.70	\$536.91	\$237.79	44.29%
	Fund 48 - Bond Fund Totals	\$0.00	\$159.67	(\$159.67)	(100.00%)
	Fund Type Debt Service Funds Totals	\$0.00	\$159.67	(\$159.67)	(100.00%)
	Fund Category Governmental Funds Totals	\$0.00	(\$1,344,160.88)	\$1,344,160.88	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	2,099,036.31	7,695.34	2,091,340.97	27,176.72
1006	Cash in Utility Clearing	238,040.15	39,026.49	199,013.66	509.95
1100	Cash on Hand	100.00	100.00	.00	.00
1254	Trust Account-Banks	2,576,762.95	2,512,808.72	63,954.23	2.55
1257	Market Value Adjustment	(4,382.95)	(123,605.99)	119,223.04	96.45
1300	Miscellaneous Receivable	855.40	21,264.58	(20,409.18)	(95.98)
1304	Gas Receivable	255,675.65	462,251.30	(206,575.65)	(44.69)
1354	Due from Utility Clearing	206,249.95	450,738.68	(244,488.73)	(54.24)
1370	Due From Govt. Agencies	211,266.00	.00	211,266.00	+++
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	273,600.66	285,455.29	(11,854.63)	(4.15)
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	328,096.00	308,719.00	19,377.00	6.28
1902	Accrued OPEB Asset	52,327.00	.00	52,327.00	+++
	ASSETS TOTALS	\$15,224,361.16	\$12,724,585.46	\$2,499,775.70	19.65%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2001	Accounts Payable	30,974.70	65,208.45	(34,233.75)	(52.50)
2005	Gas Deposits Payable	283,537.33	292,296.85	(8,759.52)	(3.00)
2013	Utility Overpayment	28,075.98	24,753.17	3,322.81	13.42
2100	Accrued Pension Liability	2,539,689.00	2,739,231.00	(199,542.00)	(7.28)
2105	Accrued OPEB Liability	30,878.00	749,269.00	(718,391.00)	(95.88)
2200	Due to General Fund	257,621.00	4,795.90	252,825.10	5,271.69
2295	Gas Storage Liability	640,384.00	658,600.00	(18,216.00)	(2.77)
2601	Def Inflow Resources	994,872.00	255,472.00	739,400.00	289.43
	LIABILITIES TOTALS	\$4,806,032.01	\$4,789,626.37	\$16,405.64	0.34%
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	(1,387,672.24)			
	Fund Revenues	(2,291,707.93)			
	Fund Expenses	2,435,446.16			



Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
	FUND EQUITY TOTALS	\$10,418,329.15	\$9,174,395.14	\$1,243,934.01	13.56%
	LIABILITIES AND FUND EQUITY TOTALS	\$15,224,361.16	\$13,964,021.51	\$1,260,339.65	9.03%
Fund	20 - Gas Fund Totals	\$0.00	(\$1,239,436.05)	\$1,239,436.05	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	940,946.14	681,612.00	259,334.14	38.05
1006	Cash in Utility Clearing	41,162.52	(47,241.39)	88,403.91	187.13
1254	Trust Account-Banks	3,959,603.83	4,127,383.16	(167,779.33)	(4.07)
1257	Market Value Adjustment	23,004.25	(7,632.23)	30,636.48	401.41
1300	Miscellaneous Receivable	135,494.68	1,934.08	133,560.60	6,905.64
1301	Sanitation Receivable	250,985.69	279,897.61	(28,911.92)	(10.33)
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	276,803.00	268,128.00	8,675.00	3.24
1902	Accrued OPEB Asset	23,426.00	.00	23,426.00	+++
ASSETS TOTALS		\$6,806,749.75	\$5,844,833.84	\$961,915.91	16.46%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2001	Accounts Payable	3,810.21	377.14	3,433.07	910.29
2004	Deposits Payable	36,531.68	9,749.64	26,782.04	274.70
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	2,735.79	9,549.12	(6,813.33)	(71.35)
2100	Accrued Pension Liability	1,385,208.00	1,474,542.00	(89,334.00)	(6.06)
2105	Accrued OPEB Liability	79,112.00	400,731.00	(321,619.00)	(80.26)
2200	Due to General Fund	96,583.55	9,513.76	87,069.79	915.20
2258	Due To Other Funds	.00	(59.48)	59.48	100.00
2260	Sales Tax Payable	140.40	255.84	(115.44)	(45.12)
2601	Def Inflow Resources	498,638.00	167,614.00	331,024.00	197.49
LIABILITIES TOTALS		\$7,270,797.63	\$6,947,781.02	\$323,016.61	4.65%
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	349,139.72			
	Fund Revenues	(1,475,735.38)			
	Fund Expenses	790,063.10			

September 2024 Balance Sheet

Through 09/30/24  
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	(\$464,047.88)	(\$800,580.44)	\$336,532.56	42.04%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,806,749.75	\$6,147,200.58	\$659,549.17	10.73%
Fund	57 - Sanitation Fund Totals	\$0.00	(\$302,366.74)	\$302,366.74	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$1,541,802.79)	\$1,541,802.79	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	1,041,303.46	1,374,174.99	(332,871.53)	(24.22)
1002	UMR Deposit	257,414.00	257,414.00	.00	.00
1300	Miscellaneous Receivable	555.00	.00	555.00	+++
	ASSETS TOTALS	\$1,299,272.46	\$1,631,588.99	(\$332,316.53)	(20.37%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	19,708.56	95,285.94	(75,577.38)	(79.32)
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	\$387,886.22	\$1,221,053.24	(\$833,167.02)	(68.23%)
	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	(1,716,381.67)			
	Fund Expenses	1,805,836.51			
	FUND EQUITY TOTALS	\$911,386.24	\$205,641.42	\$705,744.82	343.19%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,299,272.46	\$1,426,694.66	(\$127,422.20)	(8.93%)
Fund	45 - Health Insurance Fund Totals	\$0.00	\$204,894.33	(\$204,894.33)	(100.00%)
Fund Type	Internal Service Funds Totals	\$0.00	\$204,894.33	(\$204,894.33)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	(\$1,336,908.46)	\$1,336,908.46	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	40,356.28	27,614.97	12,741.31	46.14
	ASSETS TOTALS	\$40,356.28	\$27,614.97	\$12,741.31	46.14%
	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	(40,054.64)			
	Fund Expenses	23,056.11			
	FUND EQUITY TOTALS	\$40,356.28	\$25,951.29	\$14,404.99	55.51%
	LIABILITIES AND FUND EQUITY TOTALS	\$40,356.28	\$25,951.29	\$14,404.99	55.51%
	Fund 29 - HRA Fund Totals	\$0.00	\$1,663.68	(\$1,663.68)	(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	303.44	599.94	(296.50)	(49.42)
	ASSETS TOTALS	\$303.44	\$599.94	(\$296.50)	(49.42%)
	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	(16,437.92)			
	Fund Expenses	16,758.87			
	FUND EQUITY TOTALS	\$303.44	\$474.10	(\$170.66)	(36.00%)
	LIABILITIES AND FUND EQUITY TOTALS	\$303.44	\$474.10	(\$170.66)	(36.00%)
Fund	32 - Civil Service Pension Fd Totals	\$0.00	\$125.84	(\$125.84)	(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	248.17	49.53	198.64	401.05
	ASSETS TOTALS	\$248.17	\$49.53	\$198.64	401.05%
	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	(79,003.53)			
	Fund Expenses	74,416.36			
	FUND EQUITY TOTALS	\$248.17	(\$3,318.48)	\$3,566.65	107.48%
	LIABILITIES AND FUND EQUITY TOTALS	\$248.17	(\$3,318.48)	\$3,566.65	107.48%
Fund	33 - Police & Fire Pension Fd Totals	\$0.00	\$3,368.01	(\$3,368.01)	(100.00%)
Fund Type	Pension Trust Totals	\$0.00	\$5,157.53	(\$5,157.53)	(100.00%)
Fund Category	Fiduciary Funds Totals	\$0.00	\$5,157.53	(\$5,157.53)	(100.00%)
	Grand Totals	\$0.00	(\$2,675,911.81)	\$2,675,911.81	100.00%