

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	10 - General Fund				
	ASSETS				
1000	Cash in Bank	7,854,378.54	6,705,741.42	1,148,637.12	17.13
1000.02	Opioid Settlement Funds	629,680.97	537,057.34	92,623.63	17.25
1006	Cash in Utility Clearing	21,468.26	.00	21,468.26	+++
1100	Cash on Hand	4,550.00	4,550.00	.00	.00
1254	Trust Account-Banks	15,309,020.82	17,510,386.95	(2,201,366.13)	(12.57)
1257	Market Value Adjustment	384,576.58	228,250.46	156,326.12	68.49
1300	Miscellaneous Receivable	226,418.22	53,018.31	173,399.91	327.06
1305	Service Charge Receivable	38,205.51	33,857.44	4,348.07	12.84
1312	Tax Receivable	.00	118,565.61	(118,565.61)	(100.00)
1351	Due from Gas Fund	33,143.61	6,170.67	26,972.94	437.12
1352	Due from PWI	(19,722.04)	4,683.85	(24,405.89)	(521.06)
1354	Due from Utility Clearing	3,453.55	42,423.99	(38,970.44)	(91.86)
1355	Due from Payroll Clearing	1,829.85	1,362.34	467.51	34.32
1357	Due from Sanitation Fund	22,141.86	6,233.86	15,908.00	255.19
1362	Due From A/P Fund	1,249.85	706.80	543.05	76.83
1364	Due From Health Insurance	.00	7,299.00	(7,299.00)	(100.00)
1367	Due From CDBG	.00	67,509.95	(67,509.95)	(100.00)
1370	Due From Govt. Agencies	.00	75,882.63	(75,882.63)	(100.00)
1371	Due from Power & Light	180,474.56	237,478.66	(57,004.10)	(24.00)
1372	Due from Water	135,542.25	96,108.53	39,433.72	41.03
1373	Due from HART	.00	48.00	(48.00)	(100.00)
1377	Due from Emergency Comm	190.68	58.53	132.15	225.78
1379	Due from Cemetery Fund	2,330.99	532.26	1,798.73	337.94
1380	Due From Sports Complex	.00	59.48	(59.48)	(100.00)
1400	Accrued Interest	31,756.79	31,756.79	.00	.00
1450	Prepaid Expenditures	.00	30,064.31	(30,064.31)	(100.00)
1500	Fuel	23,327.60	25,114.19	(1,786.59)	(7.11)
1501	Parts, Oil & Fluids	23,940.25	20,223.66	3,716.59	18.38
1803.01	Land Held For Resale	1,412,458.97	1,412,458.97	.00	.00
	ASSETS TOTALS	\$26,320,417.67	\$27,257,604.00	(\$937,186.33)	(3.44%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	45,697.70	1,506,948.19	(1,461,250.49)	(96.97)
2009	Accrued Salaries Payable	.00	445,052.94	(445,052.94)	(100.00)
2013	Utility Overpayment	12,601.36	11,436.03	1,165.33	10.19
2033	Round Up	22.54	144.07	(121.53)	(84.35)

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	10 - General Fund				
	LIABILITIES AND FUND EQUITY				
	 LIABILITIES				
2201	Due To Gas Fund	.00	21,579.40	(21,579.40)	(100.00)
2204	Due to Utility Clearing	11,854.75	4,156.37	7,698.38	185.22
2205	Due to Payroll Clearing	.00	1,181.73	(1,181.73)	(100.00)
2260	Sales Tax Payable	.01	.00	.01	+++
	 LIABILITIES TOTALS	\$70,176.36	\$1,990,498.73	(\$1,920,322.37)	(96.47%)
	 FUND EQUITY				
6000	Fund Balance	24,401,018.55	24,401,018.55	.00	.00
	 FUND EQUITY TOTALS Prior to Current Year Changes	\$24,401,018.55	\$24,401,018.55	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(866,086.72)	.00		
	Fund Revenues	(14,415,865.87)	(42,564,308.67)		
	Fund Expenses	13,432,729.83	41,698,221.95		
	 FUND EQUITY TOTALS	\$26,250,241.31	\$25,267,105.27	\$983,136.04	3.89%
	 LIABILITIES AND FUND EQUITY TOTALS	\$26,320,417.67	\$27,257,604.00	(\$937,186.33)	(3.44%)
	 Fund 10 - General Fund Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	34 - Utility Clearing Fund				
	ASSETS				
1000	Cash in Bank	3,847,925.86	5,186,456.77	(1,338,530.91)	(25.81)
1349	Due from General Fund	6,181.14	4,156.37	2,024.77	48.71
	ASSETS TOTALS	\$3,854,107.00	\$5,190,613.14	(\$1,336,506.14)	(25.75%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2200	Due to General Fund	14,880.73	42,423.99	(27,543.26)	(64.92)
2201	Due To Gas Fund	269,232.59	1,178,335.58	(909,102.99)	(77.15)
2212	Due To Sanitation	232,684.14	274,740.37	(42,056.23)	(15.31)
2215	Due To Water	1,126,664.17	464,185.71	662,478.46	142.72
2220	Due To Electric	2,188,763.88	3,209,806.41	(1,021,042.53)	(31.81)
2277	Due To Emergency Comm.	21,881.49	21,121.08	760.41	3.60
	LIABILITIES TOTALS	\$3,854,107.00	\$5,190,613.14	(\$1,336,506.14)	(25.75%)
	Prior Year Fund Equity Adjustment	.00	.00		
	Fund Revenues	.00	.00		
	Fund Expenses	.00	.00		
	FUND EQUITY TOTALS	\$0.00	\$0.00	\$0.00	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$3,854,107.00	\$5,190,613.14	(\$1,336,506.14)	(25.75%)
Fund	34 - Utility Clearing Fund Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	35 - Payroll Clearing				
	ASSETS				
1000	Cash in Bank	951,772.73	680,431.81	271,340.92	39.88
1300	Miscellaneous Receivable	195.30	1,032.18	(836.88)	(81.08)
1350	Due From Other Funds	.00	6,412.44	(6,412.44)	(100.00)
	ASSETS TOTALS	\$951,968.03	\$687,876.43	\$264,091.60	38.39%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	49,308.29	65,768.58	(16,460.29)	(25.03)
2200	Due to General Fund	1,829.85	1,362.34	467.51	34.32
2230	Due to FSA - Medical	13,088.24	2,608.71	10,479.53	401.71
2235	Due to FSA - Child Care	8,422.74	5,999.76	2,422.98	40.38
2241	Due to State Pension	445,782.98	298,402.79	147,380.19	49.39
2242	Due to Hazard Pension	468,142.06	334,065.62	134,076.44	40.13
2245	Due to Dental Insurance	596.51	.00	596.51	+++
2256	Due To Universal Life	629.45	.00	629.45	+++
2267	Due To Health-Employee	337.36	.00	337.36	+++
2271	Due To Vision Insurance	118.89	.00	118.89	+++
2274	Due to Child Support	275.20	.00	275.20	+++
2276	Due to Group Life	269.79	.00	269.79	+++
2445	Payroll Clearing	(36,833.33)	(20,331.37)	(16,501.96)	(81.17)
	LIABILITIES TOTALS	\$951,968.03	\$687,876.43	\$264,091.60	38.39%
	Prior Year Fund Equity Adjustment	.00	.00		
	Fund Revenues	.00	.00		
	Fund Expenses	.00	.00		
	FUND EQUITY TOTALS	\$0.00	\$0.00	\$0.00	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$951,968.03	\$687,876.43	\$264,091.60	38.39%
Fund	35 - Payroll Clearing Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	36 - Accounts Payable				
	ASSETS				
1000	Cash in Bank	1,249.85	706.80	543.05	76.83
		ASSETS TOTALS	\$1,249.85	\$706.80	\$543.05
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2200	Due to General Fund	1,249.85	706.80	543.05	76.83
		LIABILITIES TOTALS	\$1,249.85	\$706.80	\$543.05
	Prior Year Fund Equity Adjustment	.00	.00		
	Fund Revenues	.00	.00		
	Fund Expenses	.00	.00		
		FUND EQUITY TOTALS	\$0.00	\$0.00	\$0.00
	LIABILITIES AND FUND EQUITY TOTALS	\$1,249.85	\$706.80	\$543.05	76.83%
	Fund 36 - Accounts Payable Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type General Fund Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	40 - Cemetery Fund				
	ASSETS				
1000	Cash in Bank	7,773.75	2,730.88	5,042.87	184.66
1450	Prepaid Expenditures	.00	329.49	(329.49)	(100.00)
	ASSETS TOTALS	\$7,773.75	\$3,060.37	\$4,713.38	154.01%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	800.00	21,430.35	(20,630.35)	(96.27)
2009	Accrued Salaries Payable	.00	2,102.93	(2,102.93)	(100.00)
2200	Due to General Fund	2,330.99	532.26	1,798.73	337.94
	LIABILITIES TOTALS	\$3,130.99	\$24,065.54	(\$20,934.55)	(86.99%)
	FUND EQUITY				
6000	Fund Balance	(14,454.45)	(14,454.45)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$14,454.45)	(\$14,454.45)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	6,550.72	.00		
	Fund Revenues	(188,678.24)	(483,034.76)		
	Fund Expenses	163,030.31	489,585.48		
	FUND EQUITY TOTALS	\$4,642.76	(\$21,005.17)	\$25,647.93	122.10%
	LIABILITIES AND FUND EQUITY TOTALS	\$7,773.75	\$3,060.37	\$4,713.38	154.01%
	Fund 40 - Cemetery Fund Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	50 - Public Way Improvement Fd				
	ASSETS				
1000	Cash in Bank	130,599.04	648.56	129,950.48	20,036.77
1300	Miscellaneous Receivable	.00	55,269.76	(55,269.76)	(100.00)
1370	Due From Govt. Agencies	.00	60,402.28	(60,402.28)	(100.00)
1450	Prepaid Expenditures	.00	2,349.36	(2,349.36)	(100.00)
	ASSETS TOTALS	\$130,599.04	\$118,669.96	\$11,929.08	10.05%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	15,623.67	290,915.51	(275,291.84)	(94.63)
2009	Accrued Salaries Payable	.00	14,011.51	(14,011.51)	(100.00)
2200	Due to General Fund	(19,722.04)	4,683.85	(24,405.89)	(521.06)
2205	Due to Payroll Clearing	.00	2,508.15	(2,508.15)	(100.00)
	LIABILITIES TOTALS	(\$4,098.37)	\$312,119.02	(\$316,217.39)	(101.31%)
	FUND EQUITY				
6000	Fund Balance	(324,560.58)	(324,560.58)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$324,560.58)	(\$324,560.58)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(131,111.52)	.00		
	Fund Revenues	(837,115.35)	(2,552,744.83)		
	Fund Expenses	508,968.88	2,421,633.31		
	FUND EQUITY TOTALS	\$134,697.41	(\$193,449.06)	\$328,146.47	169.63%
	LIABILITIES AND FUND EQUITY TOTALS	\$130,599.04	\$118,669.96	\$11,929.08	10.05%
Fund	50 - Public Way Improvement Fd Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	56 - HART				
	ASSETS				
1000	Cash in Bank	73,606.65	170,434.07	(96,827.42)	(56.81)
1100	Cash on Hand	100.00	100.00	.00	.00
1300	Miscellaneous Receivable	225.00	225.00	.00	.00
1370	Due From Govt. Agencies	.00	234,828.00	(234,828.00)	(100.00)
1450	Prepaid Expenditures	.00	1,946.02	(1,946.02)	(100.00)
1500	Fuel	670.24	670.24	.00	.00
1501	Parts, Oil & Fluids	13,221.96	13,221.96	.00	.00
	ASSETS TOTALS	\$87,823.85	\$421,425.29	(\$333,601.44)	(79.16%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	4,236.39	15,390.12	(11,153.73)	(72.47)
2009	Accrued Salaries Payable	.00	15,789.55	(15,789.55)	(100.00)
2200	Due to General Fund	.00	48.00	(48.00)	(100.00)
2205	Due to Payroll Clearing	.00	1,791.80	(1,791.80)	(100.00)
	LIABILITIES TOTALS	\$4,236.39	\$33,019.47	(\$28,783.08)	(87.17%)
	FUND EQUITY				
6000	Fund Balance	386,402.31	386,402.31	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$386,402.31	\$386,402.31	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(2,003.51)	.00		
	Fund Revenues	(171,101.70)	(1,797,094.58)		
	Fund Expenses	475,920.06	1,795,091.07		
	FUND EQUITY TOTALS	\$83,587.46	\$388,405.82	(\$304,818.36)	(78.48%)
	LIABILITIES AND FUND EQUITY TOTALS	\$87,823.85	\$421,425.29	(\$333,601.44)	(79.16%)
Fund	56 - HART Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	58 - Emergency Communications				
	ASSETS				
1000	Cash in Bank	74,330.23	62,900.94	11,429.29	18.17
1006	Cash in Utility Clearing	23,207.98	.00	23,207.98	+++
1300	Miscellaneous Receivable	63.65	26,322.85	(26,259.20)	(99.76)
1308	Accounts Receivable	47,865.09	26,773.02	21,092.07	78.78
1354	Due from Utility Clearing	.00	21,121.08	(21,121.08)	(100.00)
1370	Due From Govt. Agencies	.00	18,038.28	(18,038.28)	(100.00)
1450	Prepaid Expenditures	.00	129.46	(129.46)	(100.00)
	ASSETS TOTALS	\$145,466.95	\$155,285.63	(\$9,818.68)	(6.32%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	1,956.65	67,258.15	(65,301.50)	(97.09)
2009	Accrued Salaries Payable	.00	23,949.85	(23,949.85)	(100.00)
2013	Utility Overpayment	1,709.29	1,605.25	104.04	6.48
2200	Due to General Fund	190.68	58.53	132.15	225.78
	LIABILITIES TOTALS	\$3,856.62	\$92,871.78	(\$89,015.16)	(95.85%)
	FUND EQUITY				
6000	Fund Balance	85,396.86	85,396.86	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$85,396.86	\$85,396.86	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	22,983.01	.00		
	Fund Revenues	(997,238.35)	(1,945,035.23)		
	Fund Expenses	918,041.87	1,968,018.24		
	FUND EQUITY TOTALS	\$141,610.33	\$62,413.85	\$79,196.48	126.89%
	LIABILITIES AND FUND EQUITY TOTALS	\$145,466.95	\$155,285.63	(\$9,818.68)	(6.32%)
Fund	58 - Emergency Communications Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	59 - Tourist Commission Fund				
	ASSETS				
1000	Cash in Bank	901.69	1.83	899.86	49,172.68
1312	Tax Receivable	.00	20,237.82	(20,237.82)	(100.00)
	ASSETS TOTALS	\$901.69	\$20,239.65	(\$19,337.96)	(95.54%)
	FUND EQUITY				
6000	Fund Balance	30,994.37	30,994.37	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$30,994.37	\$30,994.37	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	10,754.72	.00		
	Fund Revenues	(52,191.08)	(215,364.79)		
	Fund Expenses	71,529.04	226,119.51		
	FUND EQUITY TOTALS	\$901.69	\$20,239.65	(\$19,337.96)	(95.54%)
	LIABILITIES AND FUND EQUITY TOTALS	\$901.69	\$20,239.65	(\$19,337.96)	(95.54%)
	Fund 59 - Tourist Commission Fund Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	60 - Sports Complex				
	ASSETS				
1000	Cash in Bank	882.59	653.13	229.46	35.13
1000.03	Cash in Bank - The Plex	18,545.33	22,353.42	(3,808.09)	(17.04)
1000.04	Cash in Bank - The Plex Payroll	1,706.16	156.97	1,549.19	986.93
1308	Accounts Receivable	(39.28)	640.00	(679.28)	(106.14)
1310	Other Receivables	11,917.34	15,304.34	(3,387.00)	(22.13)
1450	Prepaid Expenditures	20,139.17	.00	20,139.17	+++
1505	Inventory	4,188.52	3,034.29	1,154.23	38.04
	ASSETS TOTALS	\$57,339.83	\$42,142.15	\$15,197.68	36.06%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	43,818.75	24,560.06	19,258.69	78.41
2004.01	Advanced Deposits Payable	.00	2,500.00	(2,500.00)	(100.00)
2009	Accrued Salaries Payable	6,429.99	8,701.35	(2,271.36)	(26.10)
2030	Accrued Expenses	2,190.95	5,644.00	(3,453.05)	(61.18)
2200	Due to General Fund	.00	59.48	(59.48)	(100.00)
2260	Sales Tax Payable	.00	1,959.21	(1,959.21)	(100.00)
2500	Deferred Revenue	6,996.93	.00	6,996.93	+++
	LIABILITIES TOTALS	\$59,436.62	\$43,424.10	\$16,012.52	36.87%
	Prior Year Fund Equity Adjustment	1,281.95	.00		
	Fund Revenues	(307,022.40)	(547,671.34)		
	Fund Expenses	307,837.24	548,953.29		
	FUND EQUITY TOTALS	(\$2,096.79)	(\$1,281.95)	(\$814.84)	(63.56%)
	LIABILITIES AND FUND EQUITY TOTALS	\$57,339.83	\$42,142.15	\$15,197.68	36.06%
Fund	60 - Sports Complex Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	81 - Comm Dev Block Grant				
	ASSETS				
1000	Cash in Bank	32,548.96	37,890.96	(5,342.00)	(14.10)
1370	Due From Govt. Agencies	.00	77,601.95	(77,601.95)	(100.00)
	ASSETS TOTALS	\$32,548.96	\$115,492.91	(\$82,943.95)	(71.82%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	.00	10,000.00	(10,000.00)	(100.00)
2200	Due to General Fund	.00	67,509.95	(67,509.95)	(100.00)
	LIABILITIES TOTALS	\$0.00	\$77,509.95	(\$77,509.95)	(100.00%)
	Prior Year Fund Equity Adjustment	(37,982.96)	.00		
	Fund Revenues	.00	(121,893.01)		
	Fund Expenses	5,434.00	83,910.05		
	FUND EQUITY TOTALS	\$32,548.96	\$37,982.96	(\$5,434.00)	(14.31%)
	LIABILITIES AND FUND EQUITY TOTALS	\$32,548.96	\$115,492.91	(\$82,943.95)	(71.82%)
Fund	81 - Comm Dev Block Grant Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	85 - Police Investigation				
ASSETS					
1000	Cash in Bank	170,551.68	145,344.31	25,207.37	17.34
1085	Confiscated Cash	123,919.68	115,375.11	8,544.57	7.41
	ASSETS TOTALS	\$294,471.36	\$260,719.42	\$33,751.94	12.95%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2001	Accounts Payable	155.98	.00	155.98	+++
2003	Confiscated Funds Payable	123,709.33	115,183.66	8,525.67	7.40
	LIABILITIES TOTALS	\$123,865.31	\$115,183.66	\$8,681.65	7.54%
FUND EQUITY					
6000	Fund Balance	73,551.69	73,551.69	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$73,551.69	\$73,551.69	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(71,984.07)	.00		
	Fund Revenues	(76,077.72)	(100,071.54)		
	Fund Expenses	51,007.43	28,087.47		
	FUND EQUITY TOTALS	\$170,606.05	\$145,535.76	\$25,070.29	17.23%
	LIABILITIES AND FUND EQUITY TOTALS	\$294,471.36	\$260,719.42	\$33,751.94	12.95%
Fund	85 - Police Investigation Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Special Revenue Funds Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Capital Projects Funds				
Fund	51 - Construction Fund				
	ASSETS				
1000	Cash in Bank	4,337.48	549,973.09	(545,635.61)	(99.21)
1254.0010	2023A HMPL	6,226,101.17	9,194,703.94	(2,968,602.77)	(32.29)
1254.0011	2023B GO	88,486.78	2,377,364.22	(2,288,877.44)	(96.28)
1254.0012	2024A GO	12,568,270.87	12,704,198.73	(135,927.86)	(1.07)
1257	Market Value Adjustment	345,525.00	309,663.75	35,861.25	11.58
1300	Miscellaneous Receivable	.00	100,000.00	(100,000.00)	(100.00)
1325.0002	HWU Receivable 2013 Bonds	3,890,000.00	4,395,000.00	(505,000.00)	(11.49)
1325.0003	HWU Receivable 2014 Bonds	4,115,000.00	4,505,000.00	(390,000.00)	(8.66)
1325.0004	HWU Receivable 2015 Bonds	605,000.00	915,000.00	(310,000.00)	(33.88)
1325.0005	HWU Receivable 2016 Bonds	2,915,000.00	3,465,000.00	(550,000.00)	(15.87)
1325.0006	HWU Receivable 2017 Bonds	280,000.00	550,000.00	(270,000.00)	(49.09)
1325.0007	HWU Receivable 2021A Bonds	3,340,000.00	3,835,000.00	(495,000.00)	(12.91)
1325.0008	HWU Receivable 2020A Bonds	4,010,000.00	4,010,000.00	.00	.00
1325.0009	HWU Receivable 2022A Bonds	8,690,579.99	8,690,579.99	.00	.00
1326.0001	HMPL Receivable 2021B Bonds	16,174,489.61	16,664,489.61	(490,000.00)	(2.94)
1326.0002	HMPL Receivable 2023A Bonds	13,767,141.35	10,686,812.29	3,080,329.06	28.82
1327	Pratt Receivable	1,533,823.20	1,533,823.20	.00	.00
1370	Due From Govt. Agencies	.00	553,630.83	(553,630.83)	(100.00)
1400	Accrued Interest	119,277.14	119,277.14	.00	.00
	ASSETS TOTALS	\$78,673,032.59	\$85,159,516.79	(\$6,486,484.20)	(7.62%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	.00	2,728,427.90	(2,728,427.90)	(100.00)
2040	Retainage Payable	.00	209,236.61	(209,236.61)	(100.00)
2045	Arbitrage Liability	295,998.42	295,998.42	.00	.00
	LIABILITIES TOTALS	\$295,998.42	\$3,233,662.93	(\$2,937,664.51)	(90.85%)
	FUND EQUITY				
6000	Fund Balance	75,173,990.34	75,173,990.34	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$75,173,990.34	\$75,173,990.34	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(6,751,863.52)	.00		
	Fund Revenues	(1,000,483.87)	(19,319,273.07)		
	Fund Expenses	4,549,303.56	12,567,409.55		
	FUND EQUITY TOTALS	\$78,377,034.17	\$81,925,853.86	(\$3,548,819.69)	(4.33%)
	LIABILITIES AND FUND EQUITY TOTALS	\$78,673,032.59	\$85,159,516.79	(\$6,486,484.20)	(7.62%)
Fund	51 - Construction Fund Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds Totals	\$0.00	\$0.00	\$0.00	+++

October 2025 Balance Sheet

Through 10/31/25
Detail Listing
Include Rollup Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Debt Service Funds				
Fund	48 - Bond Fund				
	ASSETS				
1000	Cash in Bank	3,654.07	1,370.45	2,283.62	166.63
	ASSETS TOTALS	\$3,654.07	\$1,370.45	\$2,283.62	166.63%
	FUND EQUITY				
6000	Fund Balance	1,997.20	1,997.20	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,997.20	\$1,997.20	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	626.75	.00		
	Fund Revenues	(3,986,262.38)	(9,724,863.33)		
	Fund Expenses	3,983,978.76	9,725,490.08		
	FUND EQUITY TOTALS	\$3,654.07	\$1,370.45	\$2,283.62	166.63%
	LIABILITIES AND FUND EQUITY TOTALS	\$3,654.07	\$1,370.45	\$2,283.62	166.63%
	Fund	48 - Bond Fund Totals	\$0.00	\$0.00	+++
	Fund Type	Debt Service Funds Totals	\$0.00	\$0.00	+++
	Fund Category	Governmental Funds Totals	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	20 - Gas Fund				
	ASSETS				
1000	Cash in Bank	2,480,754.35	2,409,796.14	70,958.21	2.94
1006	Cash in Utility Clearing	251,947.94	.00	251,947.94	+++
1100	Cash on Hand	100.00	100.00	.00	.00
1254	Trust Account-Banks	2,648,267.50	2,632,867.52	15,399.98	.58
1257	Market Value Adjustment	46,800.82	27,541.44	19,259.38	69.93
1300	Miscellaneous Receivable	37,464.57	2,284.96	35,179.61	1,539.62
1304	Gas Receivable	326,864.96	198,854.65	128,010.31	64.37
1307	Unbilled Revenue	.00	417,706.24	(417,706.24)	(100.00)
1349	Due from General Fund	.00	21,579.40	(21,579.40)	(100.00)
1354	Due from Utility Clearing	.00	1,178,335.58	(1,178,335.58)	(100.00)
1370	Due From Govt. Agencies	.00	211,948.00	(211,948.00)	(100.00)
1400	Accrued Interest	10,521.58	10,521.58	.00	.00
1450	Prepaid Expenditures	.00	1,905.05	(1,905.05)	(100.00)
1503	Gas Dept Inventory	257,538.36	263,852.00	(6,313.64)	(2.39)
1700	Equipment	844,464.00	844,464.00	.00	.00
1800	Vehicles	762,742.00	762,742.00	.00	.00
1801	Natural Gas System	16,317,972.00	16,317,972.00	.00	.00
1850	Accumulated Depreciation	(8,995,388.00)	(8,995,388.00)	.00	.00
1901	Def Outflow Resources	38,122.00	38,122.00	.00	.00
1902	Accrued OPEB Asset	64,068.00	64,068.00	.00	.00
	ASSETS TOTALS	\$15,092,240.08	\$16,409,272.56	(\$1,317,032.48)	(8.03%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	30,587.41	798,482.84	(767,895.43)	(96.17)
2005	Gas Deposits Payable	260,578.62	264,570.13	(3,991.51)	(1.51)
2009	Accrued Salaries Payable	.00	37,501.84	(37,501.84)	(100.00)
2013	Utility Overpayment	33,079.29	39,900.38	(6,821.09)	(17.10)
2100	Accrued Pension Liability	2,324,350.00	2,324,350.00	.00	.00
2200	Due to General Fund	33,143.61	6,170.67	26,972.94	437.12
2205	Due to Payroll Clearing	.00	930.76	(930.76)	(100.00)
2260	Sales Tax Payable	.00	68,113.46	(68,113.46)	(100.00)
2261	School Tax Payable	.00	55,972.84	(55,972.84)	(100.00)
2295	Gas Storage Liability	625,343.00	625,343.00	.00	.00
2601	Def Inflow Resources	605,642.00	605,642.00	.00	.00
2606	Accrued Compensated Absences	136,903.00	136,903.00	.00	.00
	LIABILITIES TOTALS	\$4,049,626.93	\$4,963,880.92	(\$914,253.99)	(18.42%)

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	20 - Gas Fund				
	FUND EQUITY				
6000	Fund Balance	10,562,067.38	10,562,067.38	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$10,562,067.38	\$10,562,067.38	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(883,324.26)	.00		
	Fund Revenues	(3,628,891.12)	(17,423,168.49)		
	Fund Expenses	4,031,669.61	16,539,844.23		
	FUND EQUITY TOTALS	\$11,042,613.15	\$11,445,391.64	(\$402,778.49)	(3.52%)
	LIABILITIES AND FUND EQUITY TOTALS	\$15,092,240.08	\$16,409,272.56	(\$1,317,032.48)	(8.03%)
	Fund 20 - Gas Fund Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	57 - Sanitation Fund				
	ASSETS				
1000	Cash in Bank	1,431,294.55	954,525.00	476,769.55	49.95
1006	Cash in Utility Clearing	230,769.62	.00	230,769.62	+++
1254	Trust Account-Banks	4,145,439.89	4,081,567.10	63,872.79	1.56
1257	Market Value Adjustment	17,342.44	15,807.63	1,534.81	9.71
1300	Miscellaneous Receivable	4,393.10	1,931.32	2,461.78	127.47
1301	Sanitation Receivable	234,494.96	222,315.87	12,179.09	5.48
1354	Due from Utility Clearing	.00	274,740.37	(274,740.37)	(100.00)
1400	Accrued Interest	36,520.08	36,520.08	.00	.00
1450	Prepaid Expenditures	.00	3,663.70	(3,663.70)	(100.00)
1700	Equipment	718,320.00	718,320.00	.00	.00
1800	Vehicles	1,432,691.00	1,432,691.00	.00	.00
1803	Land	114,815.00	114,815.00	.00	.00
1804	Building & Improvements	857,831.00	857,831.00	.00	.00
1850	Accumulated Depreciation	(2,429,867.00)	(2,429,867.00)	.00	.00
1901	Def Outflow Resources	147,133.00	147,133.00	.00	.00
1902	Accrued OPEB Asset	28,679.00	28,679.00	.00	.00
	ASSETS TOTALS	\$6,969,856.64	\$6,460,673.07	\$509,183.57	7.88%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	42,724.99	353,624.64	(310,899.65)	(87.92)
2004	Deposits Payable	52,311.42	47,308.26	5,003.16	10.58
2009	Accrued Salaries Payable	.00	18,197.53	(18,197.53)	(100.00)
2011	Estimated Closure Cost	3,588,373.00	3,588,373.00	.00	.00
2012	Estimated Post-Closure	1,754,600.00	1,754,600.00	.00	.00
2013	Utility Overpayment	10,938.85	11,488.89	(550.04)	(4.79)
2100	Accrued Pension Liability	1,288,963.00	1,288,963.00	.00	.00
2200	Due to General Fund	22,141.86	6,233.86	15,908.00	255.19
2260	Sales Tax Payable	34.08	.00	34.08	+++
2601	Def Inflow Resources	324,539.00	324,539.00	.00	.00
2606	Accrued Compensated Absences	76,823.00	76,823.00	.00	.00
	LIABILITIES TOTALS	\$7,161,449.20	\$7,470,151.18	(\$308,701.98)	(4.13%)
	FUND EQUITY				
6000	Fund Balance	(1,149,720.16)	(1,149,720.16)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$1,149,720.16)	(\$1,149,720.16)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(140,242.05)	.00		
	Fund Revenues	(2,263,235.89)	(5,646,863.22)		

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund Expenses		1,445,350.34	5,506,621.17		
	FUND EQUITY TOTALS	(\$191,592.56)	(\$1,009,478.11)	\$817,885.55	81.02%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,969,856.64	\$6,460,673.07	\$509,183.57	7.88%
Fund	57 - Sanitation Fund Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Internal Service Funds				
Fund	45 - Health Insurance Fund				
	ASSETS				
1000	Cash in Bank	674,257.73	599,798.56	74,459.17	12.41
1002	UMR Deposit	257,414.00	257,414.00	.00	.00
1300	Miscellaneous Receivable	1,665.00	32,981.22	(31,316.22)	(94.95)
	ASSETS TOTALS	\$933,336.73	\$890,193.78	\$43,142.95	4.85%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2015	Estimated Claims Payable	492,600.64	492,600.64	.00	.00
2020	Claims Incur. Unreported	136,323.00	136,323.00	.00	.00
2200	Due to General Fund	.00	7,299.00	(7,299.00)	(100.00)
	LIABILITIES TOTALS	\$628,923.64	\$636,222.64	(\$7,299.00)	(1.15%)
	FUND EQUITY				
6000	Fund Balance	1,000,841.08	1,000,841.08	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,000,841.08	\$1,000,841.08	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	746,869.94	.00		
	Fund Revenues	(2,859,862.48)	(7,952,366.27)		
	Fund Expenses	2,809,420.53	8,699,236.21		
	FUND EQUITY TOTALS	\$304,413.09	\$253,971.14	\$50,441.95	19.86%
	LIABILITIES AND FUND EQUITY TOTALS	\$933,336.73	\$890,193.78	\$43,142.95	4.85%
Fund	45 - Health Insurance Fund Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Internal Service Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Fiduciary Funds				
Fund Type	Pension Trust				
Fund	29 - HRA Fund				
	ASSETS				
1000	Cash in Bank	2,745.43	8,747.12	(6,001.69)	(68.61%)
	ASSETS TOTALS	\$2,745.43	\$8,747.12	(\$6,001.69)	(68.61%)
	FUND EQUITY				
6000	Fund Balance	23,357.75	23,357.75	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$23,357.75	\$23,357.75	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	14,610.63	.00		
	Fund Revenues	(20,045.47)	(60,353.34)		
	Fund Expenses	26,047.16	74,963.97		
	FUND EQUITY TOTALS	\$2,745.43	\$8,747.12	(\$6,001.69)	(68.61%)
	LIABILITIES AND FUND EQUITY TOTALS	\$2,745.43	\$8,747.12	(\$6,001.69)	(68.61%)
	Fund 29 - HRA Fund Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Fiduciary Funds				
Fund Type	Pension Trust				
Fund	32 - Civil Service Pension Fd				
	ASSETS				
1000	Cash in Bank	95.13	893.69	(798.56)	(89.36%)
	ASSETS TOTALS	\$95.13	\$893.69	(\$798.56)	(89.36%)
	FUND EQUITY				
6000	Fund Balance	624.39	624.39	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$624.39	\$624.39	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(269.30)	.00		
	Fund Revenues	(22,194.64)	(74,118.41)		
	Fund Expenses	22,993.20	73,849.11		
	FUND EQUITY TOTALS	\$95.13	\$893.69	(\$798.56)	(89.36%)
	LIABILITIES AND FUND EQUITY TOTALS	\$95.13	\$893.69	(\$798.56)	(89.36%)
	Fund 32 - Civil Service Pension Fd Totals	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Fiduciary Funds				
Fund Type	Pension Trust				
Fund	33 - Police & Fire Pension Fd				
	ASSETS				
1000	Cash in Bank	396.69	891.18	(494.49)	(55.49)
	ASSETS TOTALS	\$396.69	\$891.18	(\$494.49)	(55.49%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2001	Accounts Payable	.00	3,871.50	(3,871.50)	(100.00)
	LIABILITIES TOTALS	\$0.00	\$3,871.50	(\$3,871.50)	(100.00%)
	FUND EQUITY				
6000	Fund Balance	(4,339.00)	(4,339.00)	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$4,339.00)	(\$4,339.00)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,358.68)	.00		
	Fund Revenues	(96,003.10)	(311,613.02)		
	Fund Expenses	92,626.09	310,254.34		
	FUND EQUITY TOTALS	\$396.69	(\$2,980.32)	\$3,377.01	113.31%
	LIABILITIES AND FUND EQUITY TOTALS	\$396.69	\$891.18	(\$494.49)	(55.49%)
	Fund 33 - Police & Fire Pension Fd Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type Pension Trust Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Fiduciary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++