

City Of Nitro
Balance Sheet
March 31, 2009

ASSETS

Current Assets		
Receipts Account	\$	176,074.91
Disbursements Account		138,133.04
Payroll Account		39,582.87
Peoples Federal Credit Union		101,653.18
Coal Severance Tax Acct		17,296.03
THF Bank Account		92,525.59
Prepaid Expenses		74,581.21
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Total Current Assets		639,846.83
Property and Equipment		
Land		38,000.00
Buildings		592,394.93
Improvements		30,177.21
Equipment		1,030,927.46
Fixed Asset Fund		(1,648,673.84)
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Total Property and Equipment		42,825.76
Other Assets		
Investment in San. Board		44,947.44
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Total Other Assets		44,947.44
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Total Assets	\$	<u><u>727,620.03</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	127,696.85
Fica Payable		(300.02)
State Tax Payable		(2,693.00)
Insurance Payable		2,136.53
Public Employees Retirement		2,594.15
THF PAYABLES		77,236.06
SUTA Tax Payable		8,251.50
Disputed Federal Taxes		(14,894.50)
OPEB Liability		229,787.07
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Total Current Liabilities		429,814.64
Long-Term Liabilities		
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Total Long-Term Liabilities		0.00
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Total Liabilities		429,814.64
Capital		
Fund Balance		118,869.12
Net Income		178,936.27
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Total Capital		297,805.39
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Total Liabilities & Capital	\$	<u><u>727,620.03</u></u>

City Of Nitro
Income Statement
For the Nine Months Ending March 31, 2009

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Revenues				
Property Tax	\$ 168,640.67	\$ 83,996.17	\$ 870,196.12	\$ 755,965.53
Oil & Gas Severance Tax	0.00	83.33	0.00	749.97
Hotel Occupancy Tax	1,566.13	0.00	16,054.64	0.00
Building Permits	4,263.00	35,828.67	22,166.00	322,458.03
Inspection Fees	1,250.00	162.50	12,842.02	1,462.50
IRP FEES	536.94	0.00	6,558.26	0.00
Par Industries	14,000.00	14,000.00	126,000.00	126,000.00
B&O Tax	4,677.29	76,803.50	956,198.01	691,231.50
THF Realty B&O Tax	0.00	12,672.92	115,500.00	114,056.28
NBA REVENUES	0.00	12,500.00	0.00	112,500.00
Utility Tax	58,106.79	24,889.00	251,012.46	224,001.00
Parks & Pool	525.00	923.83	2,850.00	8,314.47
Swimming Pool Revenue	0.00	1,666.67	20,779.12	15,000.03
Donation - Park & Rec.	(211.20)	0.00	5,788.80	0.00
Pool Concessions	0.00	2,083.33	14,753.17	18,749.97
Regional Jail Fund Tax	0.00	11.00	230.41	99.00
Liquor Tax	0.00	2,346.83	14,909.14	21,121.47
Business License	415.00	3,333.33	23,425.14	29,999.97
Dog Track Table Games	21,958.96	0.00	117,485.26	0.00
Dog Track - Lottery	41,002.19	18,635.00	153,952.62	167,715.00
Other Lottery Revenues	2,127.55	0.00	17,585.71	0.00
Interest Income	13.97	26.17	2,205.76	235.53
Rental Property	1,300.00	1,200.00	11,200.00	10,800.00
Reimb: Other Insurance	0.00	84.25	379.08	758.25
Court Costs and Fees	2,602.00	4,477.67	39,936.00	40,299.03
Municipal Service Fees	104,858.47	68,747.33	637,711.20	618,725.97
Reimburse City Calendar	625.00	62.50	8,258.00	562.50
Reimb: Fire Truck	0.00	5,250.00	13,450.00	47,250.00
Reimb: Hospitalization	10,799.07	14,554.81	99,905.71	130,993.29
Reimb: Police Wages	8,722.20	2,182.33	28,521.02	19,640.97
Contributions	0.00	0.00	1,000.00	0.00
Reimb: Fire Wages	0.00	484.33	0.00	4,358.97
State & County Grants	0.00	0.00	40,000.00	0.00
Federal Grants	(15,018.06)	0.00	96,525.57	0.00
Private Grants	0.00	0.00	10,000.00	0.00
Liability Insurance	19,197.29	11,413.25	70,560.74	102,719.25
Senior Citizens Reimb.	1,632.09	0.00	14,688.81	0.00
Franchise Fees	0.00	1,250.00	9,658.65	11,250.00
Coal Severance	0.00	666.67	17,296.03	6,000.03
Miscellaneous Income	449.10	0.00	4,448.09	0.00
Total Revenues	454,039.45	400,335.39	3,854,031.54	3,603,018.51

Expenses

	Grant Expenditures			
Grant Hazardous Materials	0.00	0.00	48,469.61	0.00
Grant Brownsfield	0.00	0.00	48,055.94	0.00
Total Grant Expenses	0.00	0.00	96,525.55	0.00

City Of Nitro
Income Statement
For the Nine Months Ending March 31, 2009

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Mayor Expenses				
Salaries	2,538.46	2,750.00	25,384.60	24,750.00
Retirement	0.00	288.75	2,665.40	2,598.75
FICA Tax	271.10	210.38	2,295.86	1,893.42
Dues	1,819.00	166.67	3,747.08	1,500.03
Community Contributions	0.00	0.00	895.99	0.00
Department Supplies	1,352.27	100.00	3,892.77	900.00
Travel	0.00	41.67	0.00	375.03
Total Mayor Expense	5,980.83	3,557.47	38,881.70	32,017.23
City Council Expenses				
Salaries	1,400.00	1,400.00	12,600.00	12,600.00
Retirement	0.00	84.00	630.00	756.00
FICA Tax	118.80	107.10	1,087.20	963.90
Rent Council Office	2,700.00	0.00	19,850.00	0.00
Senior Citizens Support	2,309.19	1,666.67	22,277.26	15,000.03
Miscellaneous	0.00	855.92	429.69	7,703.28
Total City Council Expenses	6,527.99	4,113.69	56,874.15	37,023.21
City Recorder				
Salaries	1,346.16	1,458.33	13,461.60	13,124.97
Retirement	0.00	153.13	1,463.49	1,378.17
FICA Tax	133.26	111.56	1,120.64	1,004.04
Election	659.62	1,708.33	20,947.00	15,374.97
Legal Ads	(25.00)	166.67	4,126.87	1,500.03
Department Supplies	25.00	166.67	4,025.07	1,500.03
Record Books	0.00	41.67	0.00	375.03
Total City Recorder	2,139.04	3,806.36	45,144.67	34,257.24
Treasurer				
Salaries	3,076.92	3,333.33	29,230.74	29,999.97
Retirement	0.00	350.00	2,746.16	3,150.00
FICA Tax	276.92	255.00	2,630.76	2,295.00
Contract Services	809.94	416.67	17,830.93	3,750.03
Department Supplies	0.00	37.50	161.63	337.50
Travel	0.00	0.00	84.84	0.00
Workers Compensation	11,386.69	12,541.67	96,530.00	112,875.03
Traning	0.00	0.00	55.00	0.00
Total Treasurer	15,550.47	16,934.17	149,270.06	152,407.53
Building Department				
Salaries	2,010.35	2,039.25	18,967.57	18,353.25
Retirement	0.00	214.12	1,982.47	1,927.08
FICA Tax	199.03	156.00	1,581.84	1,404.00
Contract Services	2,595.00	833.33	13,268.36	7,499.97
Dues	0.00	41.67	(100.00)	375.03
Department Supplies	347.50	458.33	732.81	4,124.97
Uniforms	0.00	66.67	0.00	600.03
Auto Supplies	0.00	125.00	0.00	1,125.00
Licensing	0.00	12.50	0.00	112.50

For Management Purposes Only

City Of Nitro
Income Statement
For the Nine Months Ending March 31, 2009

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Total Building Expense	5,151.88	3,946.87	36,433.05	35,521.83
City Hall				
Salaries	4,412.80	5,584.50	44,365.40	50,260.50
Retirement	0.00	586.37	4,637.61	5,277.33
FICA Tax	436.86	427.17	4,461.11	3,844.53
Contract Services	635.00	0.00	6,540.85	0.00
Professional Services	5,134.20	4,166.67	25,595.46	37,500.03
Insurance	21,456.49	21,250.00	197,021.48	191,250.00
Department Supplies	5,272.73	3,333.33	46,211.53	29,999.97
OPEB Expense	18,610.09	10,867.08	95,839.95	97,803.72
Group Insurance	97,666.17	55,000.00	471,092.99	495,000.00
Electric	2,492.24	3,750.00	52,125.21	33,750.00
Gas	3,971.53	1,000.00	22,532.47	9,000.00
Water	2,231.84	2,500.00	33,528.50	22,500.00
Telephone	2,625.04	1,666.67	12,718.65	15,000.03
Street Lighting	3,574.78	4,750.00	3,574.78	42,750.00
Bank Charges	400.15	83.33	4,942.66	749.97
Audit	2,000.00	0.00	6,843.75	0.00
Total City Hall	170,919.92	114,965.12	1,032,032.40	1,034,686.08
Police				
Salaries	56,162.37	70,085.08	589,048.91	630,765.72
City Contribution Pension	9,724.30	6,000.00	74,323.89	54,000.00
FICA Tax	4,789.66	5,361.50	47,584.59	48,253.50
Retirement	0.00	0.00	9,035.42	0.00
Animal Shelter Fees	0.00	0.00	3,600.00	0.00
Contract Services	550.00	0.00	3,160.00	0.00
Animal Control	0.00	200.00	2,084.55	1,800.00
Teletype (CRT Maint)	0.00	872.08	0.00	7,848.72
Communication Equipment	760.00	979.17	2,630.21	8,812.53
Department Supplies	2,833.52	4,166.67	26,403.45	37,500.03
Uniforms	623.22	1,483.33	13,805.98	13,349.97
Automotive Supplies	4,669.02	5,833.33	64,335.33	52,499.97
Building Maint.	0.00	350.00	0.00	3,150.00
Maintenance & Repair	0.00	833.33	0.00	7,499.97
Crime Preventions	0.00	62.50	0.00	562.50
Training	0.00	1,916.67	7,089.73	17,250.03
Radio Tower Rental	50.00	150.00	450.00	1,350.00
Equipment Renewal	0.00	804.17	0.00	7,237.53
Medical Examination	320.00	585.00	630.00	5,265.00
Medical Supplies	0.00	25.00	0.00	225.00
Capital Outlay	0.00	333.33	0.00	2,999.97
Total Police Expenses	80,482.09	100,041.16	844,182.06	900,370.44
Municipal Court				
Salaries (Court Clerk)	2,036.80	2,206.53	20,520.80	19,858.77
Retirement	0.00	231.69	2,154.67	2,085.21
FICA Tax	201.64	175.00	1,707.34	1,575.00
Judge	0.00	500.00	4,500.00	4,500.00
Prosecutor	0.00	416.67	3,744.63	3,750.03
Office Supplies	20.92	50.00	306.31	450.00

For Management Purposes Only

City Of Nitro
Income Statement
For the Nine Months Ending March 31, 2009

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Crime Victim Fund	1,453.00	1,250.00	10,576.00	11,250.00
Juror Fees	0.00	83.33	0.00	749.97
Regional Jail Expenses	1,840.01	83.33	1,936.04	749.97
Capital Outlay	0.00	16.67	0.00	150.03
Total Municipal Court	5,552.37	5,013.22	45,445.79	45,118.98
Fire				
Salaries	31,160.10	35,304.83	342,258.31	317,743.47
City Contribution Pension	9,715.00	7,000.00	67,287.10	63,000.00
Fica Tax	2,719.19	2,700.82	28,017.12	24,307.38
Fire Prevention	0.00	166.67	0.00	1,500.03
Professional Serv. Volunteers	0.00	750.00	1,530.00	6,750.00
Contract Services	0.00	333.33	210.00	2,999.97
Department Supplies	1,325.42	2,083.33	18,916.91	18,749.97
Uniforms	0.00	683.33	7,781.14	6,149.97
Automotive Supply	1,522.70	1,750.00	15,595.24	15,750.00
Maintenance & Repair	209.00	3,125.00	376.39	28,125.00
Training	0.00	1,000.00	1,125.00	9,000.00
EML & PC	0.00	0.00	80.00	0.00
Capital Outlay - Fire	9,950.56	5,496.00	76,819.63	49,464.00
Total Fire Expenses	56,601.97	60,393.31	559,996.84	543,539.79
Public Works				
Salaries	26,451.59	34,559.00	272,148.32	311,031.00
Retirement	0.00	3,628.70	25,960.06	32,658.30
Fica Tax	2,618.59	2,852.67	23,250.99	25,674.03
Contract Services	35.00	1,250.00	140.00	11,250.00
Department Supplies	1,433.44	4,000.00	37,737.72	36,000.00
Automotive Supplies	3,950.41	2,083.33	58,417.12	18,749.97
Repair Buildings	0.00	1,916.67	0.00	17,250.03
Repair Equipment	0.00	1,583.33	0.00	14,249.97
Sanitary Landfill	11,958.21	14,666.67	117,407.00	132,000.03
Asphalt & Sand	236.26	2,333.33	14,094.10	20,999.97
Street Sweeper	0.00	0.00	353.06	0.00
Paving & Road Repair Fund	0.00	1,009.00	46,400.51	9,081.00
Capital Outlay - Public Works	0.00	3,637.50	14,980.41	32,737.50
Total Public Works	46,683.50	73,520.20	610,889.29	661,681.80
Recreation				
Salaries	1,917.44	4,583.33	64,242.48	41,249.97
Retirement	0.00	0.00	2,584.02	0.00
FICA Tax	189.82	350.63	6,103.23	3,155.67
Contract Services	800.00	416.67	800.00	3,750.03
Department Supplies	25.00	2,083.33	6,623.29	18,749.97
Playground Maintenance	0.00	0.00	5,715.00	0.00
Maintenance & Repair	0.00	0.00	2,000.00	0.00
Pool Maintenance & Repairs	0.00	0.00	61.95	0.00
Pool Chemicals	0.00	500.00	3,572.00	4,500.00
Swim Team	0.00	20.83	0.00	187.47
Total Recreation	2,932.26	7,954.79	91,701.97	71,593.11

For Management Purposes Only

City Of Nitro
Income Statement
For the Nine Months Ending March 31, 2009

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
	Library			
Salaries	3,520.00	3,813.33	35,064.80	34,319.97
Retirement	0.00	400.40	3,642.49	3,603.60
FICA Tax	348.48	291.75	2,920.99	2,625.75
Contract Services	849.40	941.92	8,560.15	8,477.28
Department Supplies	90.49	50.00	635.85	450.00
Continuing Education	47.25	41.67	115.77	375.03
Maintenance	98.00	83.33	273.00	749.97
Books	0.00	333.33	1,688.49	2,999.97
Audit	(2,000.00)	116.67	0.00	1,050.03
Capital Outlay - Library	0.00	16.67	14,816.20	150.03
Total Library	<u>2,953.62</u>	<u>6,089.07</u>	<u>67,717.74</u>	<u>54,801.63</u>
Total Expenses	<u>401,475.94</u>	<u>400,335.43</u>	<u>3,675,095.27</u>	<u>3,603,018.87</u>
Net Income	<u>\$ 52,563.51</u>	<u>\$ (0.04)</u>	<u>\$ 178,936.27</u>	<u>\$ (0.36)</u>

City Of Nitro
General Journal
For the Period From Mar 1, 2009 to Mar 31, 2009

Filter Criteria includes: Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account ID	Reference	Trans Description	Debit Amt	Credit Amt
3/1/09	110000020 134301120	TS RACING	TRI STATE RACING 3/1/09 TRI STATE RACING 3/1/09	24.49	24.49
3/1/09	110100040 141304160	post w/comp	post monthly workers comp prem \$1 post monthly workers comp prem \$1	11,386.69	11,386.69
3/2/09	110000020 133201015 133000001 136707089 138301110 133301110 130800815	CASH REC	CASH RECEIPTS 3/2/09 B&O TAX IRP FEES MUNICIPAL FEES REIMB CITY CALENDAR UTILITY TAX BLDG PERMITS	7,568.57	173.57 527.44 6,698.92 125.00 1.64 42.00
3/2/09	110000020 134301120	TS RACING	TRI STATE RACING 3/2/09 TRI STATE RACING 3/2/09	21.65	21.65
3/3/09	110000020 133201015 134101715 136707089 134505989 133301110 130800815 139969999	CASH REC	CASH RECEIPTS 3/3/09 B&O TAX LICENSE MUNICIPAL FEES RENTAL PROPERTY UTILITY TAX BLDG PERMITS MISC/OVERAGE AMOUNT	25,102.29	166.00 50.00 12,644.03 700.00 11,272.26 269.00 1.00
3/4/09	110000020 136707089 130110305 138401110 138751111 133301110 130800815	CASH REC	CASH RECEIPTS 3/4/09 MUNICIPAL FEES PROPERTY TAX REIMB HOSPITALIZATION SENIOR CITIZEN REIMB UTILITY TAX BLDG PERMITS	17,770.69	5,725.00 1,075.65 9,054.81 1,632.09 247.14 36.00
3/4/09	144001110 110100043 115002111	PEIA ARC	CITY PORTION ARC AMOUNT NRWWA PORTION ARC AMOUNT PEIA ARC AMOUNT	7,933.63 2,682.48	10,616.11
3/4/09	110000020 134301120	TS RACING	TRI STATE RACING 3/4/09 TRI STATE RACING 3/4/09	21.45	21.45
3/5/09	110000020 133201015 134101715 136707089	CASH REC	CASH RECEIPTS 3/5/09 B&O TAX LICENSES MUNICIPAL FEES	9,596.60	101.60 25.00 9,470.00
3/5/09	110000020 134301120	TS RACING	TRI STATE RACING 3/5/09 TRI STATE RACING 3/5/09	35.60	35.60
3/5/09	110000020 134301120	TS VIDEO LO	TRI STATE VIDEO LOTTERY 3/5/09 TRI STATE VIDEO LOTTERY 3/5/09	10,421.28	10,421.28
3/6/09	110000020 133201015 134706089 136707089 138701110 133201015	CASH REC	CASH RECEIPTS 3/6/09 B&O TAX COURT COSTS MUNICIPAL FEES LIABILITY INS. B&O TAX - TO BALANCE REPORT	25,875.54	44.56 908.00 5,725.00 19,197.29 0.69
3/6/09	110000020 134301120	TS RACING	TRI STATE RACING 3/6/09 TRI STATE RACING 3/6/09	38.82	38.82
3/7/09	110000020	TS RACING	TRI STATE RACING 3/7/09	132.40	