

City Of Nitro
Balance Sheet
May 31, 2009

ASSETS

Current Assets		
Receipts Account	\$	678,602.47
Disbursements Account		69,162.57
Payroll Account		32,638.81
Peoples Federal Credit Union		101,653.18
Coal Severance Tax Acct		26,716.62
THF Bank Account		100,662.99
Deposits in Transit		3,550.00
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Total Current Assets		1,012,986.64
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		
Prepaid Expenses		9,300.81
Investment in San. Board		50,312.40
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Total Other Assets		59,613.21
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Total Assets	\$	<u><u>1,115,425.61</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	37,702.68
Insurance Payable		1,181.45
Public Employees Retirement		2,403.23
THF PAYABLES		85,217.90
SUTA Tax Payable		1,580.35
OPEB Liability		256,009.33
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Total Current Liabilities		384,094.94
Long-Term Liabilities		
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Total Long-Term Liabilities		0.00
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Total Liabilities		384,094.94
Capital		
Fund Balance		118,869.12
Net Income		612,461.55
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Total Capital		731,330.67
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Total Liabilities & Capital	\$	<u><u>1,115,425.61</u></u>

City Of Nitro
Income Statement
For the Eleven Months Ending May 31, 2009

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Revenues				
Property Tax	\$ 66,521.70	\$ 83,996.17	\$ 1,051,204.19	\$ 923,957.87
Oil & Gas Severance Tax	0.00	83.33	0.00	916.63
Hotel Occupancy Tax	0.00	0.00	16,054.64	0.00
Building Permits	2,719.00	35,828.67	27,210.00	394,115.37
Inspection Fees	140.00	162.50	13,722.02	1,787.50
IRP FEES	1,125.46	0.00	7,834.38	0.00
Par Industries	14,000.00	14,000.00	154,000.00	154,000.00
B&O Tax	100,375.87	76,803.50	1,258,563.59	844,838.50
THF Realty B&O Tax	0.00	12,672.92	154,000.00	139,402.12
NBA REVENUES	0.00	12,500.00	0.00	137,500.00
Utility Tax	29,211.10	24,889.00	306,853.22	273,779.00
Parks & Pool	750.00	923.83	4,660.00	10,162.13
Swimming Pool Revenue	0.00	1,666.67	20,779.12	18,333.37
Donation - Park & Rec.	0.00	0.00	5,788.80	0.00
Pool Concessions	0.00	2,083.33	14,753.17	22,916.63
Regional Jail Fund Tax	0.00	11.00	230.41	121.00
Liquor Tax	0.00	2,346.83	20,221.36	25,815.13
Business License	512.50	3,333.33	24,567.64	36,666.63
Dog Track Table Games	21,408.05	0.00	163,487.96	0.00
Dog Track - Lottery	49,603.52	18,635.00	250,868.54	204,985.00
Other Lottery Revenues	1,979.78	0.00	21,724.75	0.00
Interest Income	111.27	26.17	2,463.15	287.87
Reimbursement: Property	600.00	1,200.00	13,800.00	13,200.00
Reimbursement: Other Insurance	42.12	84.25	463.32	926.75
Court Costs and Fees	4,355.00	4,477.67	48,145.00	49,254.37
Municipal Service Fees	69,206.30	68,747.33	785,538.09	756,220.63
Reimburse City Calendar	0.00	62.50	8,508.00	687.50
Reimbursement: Insurance Claims	208,984.50	5,250.00	222,434.50	57,750.00
Reimbursement: Hospitalization	11,247.07	14,554.81	122,399.85	160,102.91
Reimbursement: Police Wages	1,120.95	2,182.33	37,790.62	24,005.63
Contributions	0.00	0.00	1,000.00	0.00
Reimbursement: Fire Wages	0.00	484.33	0.00	5,327.63
State & County Grants	(3,000.00)	0.00	37,000.00	0.00
Federal Grants	0.00	0.00	96,525.57	0.00
Private Grants	0.00	0.00	10,000.00	0.00
Liability Insurance	0.00	11,413.25	70,560.74	125,545.75
Senior Citizens Reimb.	3,264.18	0.00	21,217.17	0.00
Franchise Fees	0.00	1,250.00	9,658.65	13,750.00
Coal Severance	0.00	666.67	26,716.62	7,333.37
Miscellaneous Income	580.00	0.00	5,365.09	0.00
Total Revenues	584,858.37	400,335.39	5,036,110.16	4,403,689.29

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 Eleven Months Ending May 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	30,461.52	30,250.00
Retirement	266.54	288.75	3,198.48	3,176.25
FICA Tax	448.64	210.38	3,251.69	2,314.18
Dues	0.00	166.67	3,747.08	1,833.37
Community Contributions	116.65	0.00	1,012.64	0.00
Department Supplies	114.60	100.00	1,168.46	1,100.00
Travel	0.00	41.67	0.00	458.37
Total Mayor Expense	3,484.89	3,557.47	42,839.87	39,132.17
City Council Expenses				
Salaries	1,400.00	1,400.00	15,400.00	15,400.00
Retirement	84.00	84.00	798.00	924.00
FICA Tax	118.80	107.10	1,461.06	1,178.10
Rent Council Office	2,025.00	0.00	21,875.00	0.00
Senior Citizens Support	2,700.00	1,666.67	30,192.00	18,333.37
Miscellaneous	0.00	855.92	429.69	9,415.12
Total City Council Expenses	6,327.80	4,113.69	70,155.75	45,250.59
City Recorder				
Salaries	1,346.16	1,458.33	16,153.92	16,041.63
Retirement	141.35	153.13	1,746.19	1,684.43
FICA Tax	133.26	111.56	1,528.83	1,227.16
Election	0.00	1,708.33	20,947.00	18,791.63
Legal Ads	1,443.73	166.67	5,955.13	1,833.37
Department Supplies	35.00	166.67	4,060.07	1,833.37
Record Books	0.00	41.67	0.00	458.37
Total City Recorder	3,099.50	3,806.36	50,391.14	41,869.96
Treasurer				
Salaries	3,076.92	3,333.33	35,384.58	36,666.63
Retirement	323.08	350.00	3,392.32	3,850.00
FICA Tax	235.38	255.00	3,425.36	2,805.00
Contract Services	0.00	416.67	19,450.93	4,583.37
Department Supplies	0.00	37.50	161.63	412.50
Travel	0.00	0.00	84.84	0.00
Workers Compensation	11,386.69	12,541.67	119,340.85	137,958.37
Traning	0.00	0.00	55.00	0.00
Total Treasurer	15,022.07	16,934.17	181,295.51	186,275.87
Building Department				
Salaries	1,875.12	2,039.25	22,753.87	22,431.75
Retirement	200.67	214.12	2,394.23	2,355.32
FICA Tax	149.62	156.00	2,120.78	1,716.00
Contract Services	1,150.00	833.33	12,773.36	9,166.63
Dues	0.00	41.67	(100.00)	458.37
Department Supplies	0.00	458.33	966.81	5,041.63
Uniforms	0.00	66.67	0.00	733.37
Auto Supplies	0.00	125.00	0.00	1,375.00
Licensing	0.00	12.50	0.00	137.50

For Management Purposes Only

City Of Nitro
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For the Eleven Months Ending May 31, 2009

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Total Building Expense	3,375.41	3,946.87	40,909.05	43,415.57

City Hall

Salaries	4,412.80	5,584.50	53,191.00	61,429.50
Retirement	463.34	586.37	5,564.29	6,450.07
FICA Tax	400.33	427.17	5,851.71	4,698.87
Contract Services	670.00	0.00	7,810.85	0.00
Professional Services	2,574.20	4,166.67	29,444.66	45,833.37
Insurance	21,659.73	21,250.00	240,131.22	233,750.00
Department Supplies	1,787.33	3,333.33	51,667.24	36,666.63
OPEB Expense	10,987.50	10,867.08	116,697.25	119,537.88
Group Insurance	96,027.41	55,000.00	564,029.08	605,000.00
Electric	2,528.06	3,750.00	56,190.81	41,250.00
Gas	3,154.06	1,000.00	26,089.32	11,000.00
Water	3,852.33	2,500.00	39,302.10	27,500.00
Telephone	1,539.93	1,666.67	15,484.84	18,333.37
Street Lighting	3,712.69	4,750.00	10,881.90	52,250.00
Bank Charges	756.78	83.33	6,526.63	916.63
Audit	0.00	0.00	6,843.75	0.00
Total City Hall	154,526.49	114,965.12	1,235,706.65	1,264,616.32

Police

Salaries	54,624.40	70,085.08	700,849.16	770,935.88
City Contribution Pension	9,724.30	6,000.00	93,772.49	66,000.00
FICA Tax	3,909.78	5,361.50	61,829.10	58,976.50
Retirement	64.99	0.00	10,101.74	0.00
Animal Shelter Fees	2,400.00	0.00	6,000.00	0.00
Contract Services	400.00	0.00	3,785.00	0.00
Animal Control	0.00	200.00	12,897.19	2,200.00
Teletype (CRT Maint)	156.00	872.08	156.00	9,592.88
Communication Equipment	760.00	979.17	3,434.26	10,770.87
Department Supplies	2,491.91	4,166.67	32,556.97	45,833.37
Uniforms	883.45	1,483.33	18,906.29	16,316.63
Automotive Supplies	6,728.44	5,833.33	77,797.49	64,166.63
Building Maint.	0.00	350.00	0.00	3,850.00
Maintenance & Repair	955.61	833.33	955.61	9,166.63
Crime Preventions	0.00	62.50	0.00	687.50
Training	600.00	1,916.67	7,969.73	21,083.37
Radio Tower Rental	50.00	150.00	550.00	1,650.00
Crime Victims Fund	0.00	0.00	50.00	0.00
Equipment Renewal	0.00	804.17	0.00	8,845.87
Medical Examination	0.00	585.00	660.00	6,435.00
Medical Supplies	0.00	25.00	0.00	275.00
Capital Outlay	0.00	333.33	0.00	3,666.63
Total Police Expenses	83,748.88	100,041.16	1,032,271.03	1,100,452.76

Municipal Court

Salaries (Court Clerk)	2,036.80	2,206.53	24,594.40	24,271.83
Retirement	213.86	231.69	2,582.39	2,548.59
FICA Tax	155.82	175.00	2,276.81	1,925.00
Judge	0.00	500.00	5,500.00	5,500.00
Prosecutor	0.00	416.67	4,576.77	4,583.37

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	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Office Supplies	67.00	50.00	381.67	550.00
Crime Victim Fund	0.00	1,250.00	12,041.00	13,750.00
Juror Fees	0.00	83.33	0.00	916.63
Regional Jail Expenses	142.59	83.33	2,078.63	916.63
Capital Outlay	0.00	16.67	0.00	183.37
Total Municipal Court	2,616.07	5,013.22	54,031.67	55,145.42

	Fire			
	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Salaries	39,787.74	35,304.83	415,902.59	388,353.13
City Contribution Pension	9,715.00	7,000.00	86,717.10	77,000.00
Fica Tax	3,103.74	2,700.82	37,169.12	29,709.02
Retirement	481.48	0.00	481.48	0.00
Fire Prevention	0.00	166.67	0.00	1,833.37
Professional Serv. Volunteers	0.00	750.00	2,010.00	8,250.00
Contract Services	0.00	333.33	220.00	3,666.63
Department Supplies	2,339.88	2,083.33	23,985.10	22,916.63
Uniforms	0.00	683.33	7,781.14	7,516.63
Automotive Supply	1,900.21	1,750.00	18,808.25	19,250.00
Maintenance & Repair	504.96	3,125.00	1,206.85	34,375.00
Training	0.00	1,000.00	1,125.00	11,000.00
EML & PC	0.00	0.00	80.00	0.00
Capital Outlay - Fire	5,600.03	5,496.00	82,419.66	60,456.00
Total Fire Expenses	63,433.04	60,393.31	677,906.29	664,326.41

	Public Works			
	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Salaries	33,813.88	34,559.00	333,737.86	380,149.00
Retirement	3,376.13	3,628.70	32,113.61	39,915.70
Fica Tax	3,013.49	2,852.67	31,827.25	31,379.37
Contract Services	35.00	1,250.00	3,020.00	13,750.00
Department Supplies	6,867.30	4,000.00	51,168.01	44,000.00
Automotive Supplies	4,447.14	2,083.33	72,172.94	22,916.63
Repair Buildings	0.00	1,916.67	0.00	21,083.37
Repair Equipment	0.00	1,583.33	0.00	17,416.63
Sanitary Landfill	14,011.69	14,666.67	149,498.29	161,333.37
Asphalt & Sand	2,485.40	2,333.33	17,094.43	25,666.63
Street Sweeper	0.00	0.00	353.06	0.00
Paving & Road Repair Fund	0.00	1,009.00	46,517.89	11,099.00
Capital Outlay - Public Works	0.00	3,637.50	18,309.39	40,012.50
Total Public Works	68,050.03	73,520.20	755,812.73	808,722.20

	Recreation			
	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Salaries	3,066.88	4,583.33	69,320.88	50,416.63
Retirement	211.21	0.00	2,996.56	0.00
FICA Tax	252.62	350.63	7,258.85	3,856.93
Contract Services	1,400.00	416.67	2,200.00	4,583.37
Department Supplies	813.96	2,083.33	7,487.25	22,916.63
Playground Maintenance	0.00	0.00	5,715.00	0.00
Maintenance & Repair	0.00	0.00	2,000.00	0.00
City Calendar	35.00	0.00	35.00	0.00
Pool Expenses	86.57	0.00	86.57	0.00
Concession Expenses	3,503.82	0.00	3,503.82	0.00
Pool Maintenance & Repairs	2,859.71	0.00	2,921.66	0.00

For Management Purposes Only

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	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Pool Chemicals	0.00	500.00	3,572.00	5,500.00
Swim Team	0.00	20.83	0.00	229.13
Total Recreation	<u>12,229.77</u>	<u>7,954.79</u>	<u>107,097.59</u>	<u>87,502.69</u>
		Library		
Salaries	3,304.00	3,813.33	41,564.80	41,946.63
Retirement	335.58	400.40	4,347.67	4,404.40
FICA Tax	280.30	291.75	3,875.49	3,209.25
Contract Services	1,010.45	941.92	10,404.78	10,361.12
Department Supplies	92.08	50.00	795.26	550.00
Continuing Education	0.00	41.67	115.77	458.37
Maintenance	147.50	83.33	584.32	916.63
Books	0.00	333.33	2,201.49	3,666.63
Audit	0.00	116.67	0.00	1,283.37
Capital Outlay - Library	0.00	16.67	14,816.20	183.37
Total Library	<u>5,169.91</u>	<u>6,089.07</u>	<u>78,705.78</u>	<u>66,979.77</u>
Total Expenses	<u>421,083.86</u>	<u>400,335.43</u>	<u>4,423,648.61</u>	<u>4,403,689.73</u>
Net Income	<u>\$ 163,774.51</u>	<u>\$ (0.04)</u>	<u>\$ 612,461.55</u>	<u>\$ (0.44)</u>