

City Of Nitro
Balance Sheet
December 31, 2009

ASSETS

Current Assets		
Receipts Account	\$	246,951.69
Disbursements Account		(34,702.14)
Payroll Account		7,741.49
Peoples Federal Credit Union		103,531.55
Coal Severance Tax Acct		14,989.53
THF Bank Account		6,678.09
Taxes Receivable		30.24
Accts Receivable Misc		(35.29)
Firemen's Equip Fund		209,834.67
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Total Current Assets		555,019.83
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		
Prepaid Expenses		624.78
Investment in San. Board		107,801.28
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Total Other Assets		108,426.06
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Total Assets	\$	<u><u>706,271.65</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	88,664.79
Fire Union		(144.00)
Police Lodge		181.00
Fica Payable		(0.03)
Insurance Payable		1,539.00
Public Employees Retirement		4,323.62
THF PAYABLES		1,665.21
SUTA Tax Payable		734.78
OPEB Liability		537,737.09
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Total Current Liabilities		634,701.46
Long-Term Liabilities		
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Total Long-Term Liabilities		0.00
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Total Liabilities		634,701.46
Capital		
Fund Balance		437,622.14
Net Income		(366,051.95)
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Total Capital		<u>71,570.19</u>

Unaudited - For Management Purposes Only

City Of Nitro
Balance Sheet
December 31, 2009

Total Liabilities & Capital

\$ 706,271.65

City Of Nitro
Income Statement
For the Six Months Ending December 31, 2009

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Revenues				
Property Tax	\$ 40,263.90	\$ 86,625.00	\$ 597,307.45	\$ 519,750.00
Hotel Occupancy Tax	0.00	1,967.00	0.00	11,802.00
Building Permits	2,974.00	2,583.00	15,757.00	15,498.00
Inspection Fees	20.00	558.00	4,930.00	3,348.00
IRP FEES	0.00	913.75	3,748.16	5,482.50
Par Industries	14,000.00	14,000.00	84,000.00	84,000.00
B&O Tax	9,788.98	110,418.00	544,921.44	662,508.00
THF Realty B&O Tax	0.00	0.00	92,447.21	77,000.00
Utility Tax	15,714.85	23,333.00	142,395.99	139,998.00
Parks & Pool	0.00	208.34	4,210.00	1,250.04
Swimming Pool Revenue	0.00	0.00	21,680.96	12,500.00
Pool Concessions	0.00	0.00	17,308.86	9,250.00
Regional Jail Fund Tax	0.00	0.00	94.36	500.00
Liquor Tax	0.00	0.00	11,122.17	9,000.00
Business License	910.00	3,714.00	32,730.00	22,284.00
Dog Track Table Games	16,877.16	21,000.00	122,269.91	126,000.00
Dog Track - Lottery	732.42	38,333.33	16,915.89	50,000.02
Other Lottery Revenues	1,791.44	1,936.00	11,199.40	11,616.00
Interest Income	25.14	167.00	913.57	1,002.00
Rental Property	1,300.00	1,333.00	7,914.00	8,002.00
Reimb: Other Insurance	42.12	42.00	524.72	252.00
Court Costs and Fees	3,843.00	4,583.00	25,710.00	27,498.00
Municipal Service Fees	72,766.26	69,167.00	429,804.43	415,002.00
Sale of Fixed Assets	3,336.00	0.00	3,336.00	0.00
Reimburse City Calendar	0.00	417.00	1,500.00	2,502.00
Reimb: Insurance Claims	250.00	0.00	7,782.00	0.00
Reimb: Hospitalization	12,499.61	13,108.00	74,539.48	78,648.00
Reimb: Police Wages	1,025.00	2,517.00	17,987.31	15,102.00
Contributions	1,000.00	0.00	50,618.13	0.00
Reimb: Fire Wages	0.00	0.00	1,579.80	0.00
State & County Grants	0.00	1,667.00	24,122.10	10,002.00
Federal Grants	6,185.24	0.00	35,445.06	0.00
Reimburse Liability Insurance	0.00	0.00	31,498.02	51,363.50
Senior Citizens Reimb.	0.00	1,632.00	6,916.44	9,792.00
Franchise Fees	0.00	1,610.00	0.00	9,660.00
Coal Severance	0.00	0.00	7,197.87	17,296.00
Miscellaneous Income	88.26	433.00	1,083.08	2,598.00
Total Revenues	205,433.38	402,265.42	2,451,510.81	2,410,506.06

Expenses

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Grant Expenditures				
Grant Hazardous Materials	6,185.24	0.00	35,445.06	0.00
Total Grant Expenses	6,185.24	0.00	35,445.06	0.00

Mayor Expenses

Salaries	3,807.69	2,750.00	16,651.99	16,500.00
Retirement	279.23	302.50	1,795.96	1,815.00
FICA Tax	291.27	210.50	1,262.17	1,263.00

For Management Purposes Only

City Of Nitro
Income Statement
For the Six Months Ending December 31, 2009

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Dues	0.00	167.00	(7.00)	1,002.00
Community Contributions	465.99	0.00	1,258.98	0.00
Department Supplies	18.26	83.00	1,676.86	498.00
Calendar	985.92	417.00	985.92	2,502.00
City Beautification	0.00	0.00	4,000.00	0.00
Total Mayor Expense	5,848.36	3,930.00	27,624.88	23,580.00

City Council Expenses				
	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Salaries	1,400.00	1,400.00	8,400.00	8,400.00
Retirement	88.00	84.00	524.00	504.00
FICA Tax	138.60	107.09	831.60	642.54
Rent Council Office	4,725.00	2,700.00	14,850.00	16,200.00
Senior Citizens Support	4,725.00	2,025.00	18,681.67	12,150.00
Miscellaneous	0.00	453.67	0.00	2,722.02
Total City Council Expenses	11,076.60	6,769.76	43,287.27	40,618.56

City Recorder				
	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Salaries	2,019.24	1,458.34	8,750.04	8,750.04
Retirement	148.08	160.42	(1,450.81)	962.52
FICA Tax	154.47	111.59	742.48	669.54
Election	0.00	0.00	78.47	0.00
Legal Ads	21.27	250.00	3,848.32	1,500.00
Department Supplies	0.00	83.34	510.43	500.04
Record Books	0.00	41.50	0.00	249.00
Total City Recorder	2,343.06	2,105.19	12,478.93	12,631.14

Treasurer				
	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Salaries	4,615.38	3,333.34	19,999.98	20,000.04
Retirement	338.46	366.67	2,176.91	2,200.02
FICA Tax	353.07	255.00	1,529.97	1,530.00
IRS PENALTIES	0.00	0.00	1,564.31	0.00
Contract Services	1,350.00	1,250.00	4,891.63	7,500.00
Department Supplies	0.00	167.00	88.98	1,002.00
Travel	0.00	33.00	0.00	198.00
Workers Compensation	17,175.25	0.00	41,054.00	67,500.00
Traning	0.00	0.00	450.00	0.00
Total Treasurer	23,832.16	5,405.01	71,755.78	99,930.06

Building Department				
	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Salaries	9,090.03	2,295.09	39,241.65	13,770.54
Retirement	226.28	229.17	1,414.85	1,375.02
FICA Tax	695.41	159.42	3,002.05	956.52
Contract Services	100.00	833.00	14,598.16	4,998.00
Dues	0.00	21.00	50.00	126.00
Department Supplies	332.02	208.00	1,496.55	1,248.00
Travel	0.00	0.00	212.00	0.00
Uniforms	0.00	21.00	38.75	124.00
Auto Supplies	0.00	83.00	506.09	498.00
Continuing Education	0.00	0.00	150.00	0.00
Licensing	0.00	21.00	0.00	126.00

For Management Purposes Only

City Of Nitro
Income Statement
For the Six Months Ending December 31, 2009

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Total Building Expense	10,443.74	3,870.68	60,710.10	23,222.08
City Hall				
Salaries	7,039.20	5,375.42	30,851.36	32,252.52
Retirement	516.21	591.33	3,269.90	3,548.00
FICA Tax	538.47	411.25	2,536.14	2,467.50
Contract Services	1,035.00	416.67	4,210.00	2,500.02
Professional Services	2,542.10	2,500.00	23,843.10	15,000.00
Insurance	19,337.52	21,250.00	119,490.62	127,500.00
Department Supplies	4,544.48	4,380.42	25,604.31	26,282.48
OPEB Expense	36,403.60	0.00	213,474.92	0.00
Group Insurance	47,429.96	61,458.00	298,260.26	368,748.00
Contingencies	0.00	2,350.00	0.00	14,100.00
Electric	6,671.20	6,018.42	27,853.07	36,110.52
Gas	1,930.19	1,269.67	4,992.54	7,617.98
Water	3,334.45	4,520.08	27,583.53	27,120.51
Telephone	1,342.37	1,280.08	8,401.89	7,680.52
Street Lighting	0.00	0.00	14,971.80	0.00
Bank Charges	524.25	586.92	3,651.02	3,521.52
Capital Outlay - City Hall	0.00	5,000.00	0.00	30,000.00
Total City Hall	133,189.00	117,408.26	808,994.46	704,449.57
Police				
Salaries	91,178.19	67,995.17	398,313.02	407,970.98
City Contribution Pension	18,456.92	8,624.75	64,847.14	51,748.50
FICA Tax	6,990.09	5,197.25	31,055.46	31,183.50
Retirement	833.42	655.42	5,274.68	3,932.52
Animal Shelter Fees	0.00	0.00	1,200.00	0.00
Contract Services	400.00	0.00	2,500.00	0.00
Animal Control	10,324.58	200.00	19,076.25	1,200.00
Teletype (CRT Maint)	0.00	666.67	0.00	4,000.02
Communication Equipment	0.00	916.67	443.45	5,500.02
Department Supplies	2,712.48	3,500.00	29,227.17	21,000.00
Uniforms	0.00	1,416.67	9,405.77	8,500.02
Automotive Supplies	7,776.49	5,000.00	43,887.39	30,000.00
Maintenance & Repair	0.00	416.67	0.00	2,500.02
Crime Preventions	0.00	62.50	0.00	375.00
Refunds	156.80	0.00	156.80	0.00
Training	32.50	1,083.34	3,175.88	6,500.02
Radio Tower Rental	50.00	150.00	200.00	900.00
Equipment Renewal	0.00	679.17	0.00	4,075.02
Medical Examination	0.00	166.67	1,242.20	1,000.02
Medical Supplies	0.00	25.00	0.00	150.00
Capital Outlay	19,929.27	10,266.67	33,635.07	61,600.02
Total Police Expenses	158,840.74	107,022.62	643,640.28	642,135.66
Municipal Court				
Salaries (Court Clerk)	3,408.90	2,516.83	14,905.30	15,101.02
Retirement	235.31	256.08	1,585.38	1,536.52
FICA Tax	260.79	178.08	1,140.29	1,068.50
Judge	1,000.00	583.33	3,500.00	3,500.02
Prosecutor	832.14	500.00	2,912.49	3,000.00

For Management Purposes Only

City Of Nitro
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For the Six Months Ending December 31, 2009

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Court Clerk	250.00	0.00	250.00	0.00
Office Supplies	0.00	554.17	666.50	3,325.02
Crime Victim Fund	680.00	1,250.00	5,750.00	7,500.00
Juror Fees	0.00	83.33	0.00	500.01
Regional Jail Expenses	0.00	125.00	475.00	750.00
Total Municipal Court	6,667.14	6,046.82	31,184.96	36,281.09
Fire				
Salaries	59,382.86	41,653.25	239,069.43	249,919.50
City Contribution Pension	17,197.08	8,036.00	60,189.78	48,216.00
Fica Tax	4,633.91	3,186.50	18,199.16	19,119.00
Retirement	146.53	13.33	722.36	80.01
Fire Prevention	0.00	166.67	1,108.57	1,000.02
Professional Serv. Volunteers	500.00	416.67	1,780.00	2,500.02
Contract Services	10.00	350.00	260.00	2,100.00
Department Supplies	19,662.42	2,083.33	31,691.84	12,500.02
Uniforms	0.00	683.33	7,104.86	4,100.02
Automotive Supply	735.05	1,750.00	7,812.12	10,500.00
Maintenance & Repair	3,500.00	3,208.33	4,773.84	19,250.02
Training	96.59	833.33	994.85	5,000.02
Capital Outlay - Fire	5,183.53	22,998.58	55,990.17	137,991.48
Total Fire Expenses	111,047.97	85,379.32	429,696.98	512,276.11
Public Works				
Salaries	47,022.31	34,274.50	208,188.64	205,647.00
Retirement	3,285.44	3,770.17	22,161.80	22,621.02
Fica Tax	3,645.90	2,622.00	17,141.23	15,732.00
Contract Services	0.00	1,250.00	2,660.00	7,500.00
Department Supplies	5,154.70	4,000.00	41,298.36	24,000.00
Automotive Supplies	4,751.64	2,083.33	35,642.89	12,499.98
Repair Buildings	0.00	1,916.67	0.00	11,500.02
Repair Equipment	0.00	1,583.33	0.00	9,499.98
Sanitary Landfill	14,716.50	15,666.67	90,646.10	94,000.02
Asphalt & Sand	81.17	1,666.67	4,988.13	9,999.98
Paving & Road Repair Fund	172.36	6,666.67	87,629.05	40,000.02
Capital Outlay - Public Works	6,036.19	1,868.67	19,811.26	11,211.98
Total Public Works	84,866.21	77,368.68	530,167.46	464,212.00
Recreation				
Salaries	5,675.20	2,250.00	49,185.69	47,031.00
Retirement	395.36	247.50	3,031.24	1,485.00
FICA Tax	434.16	172.17	4,450.03	3,598.02
Contract Services	0.00	62.50	500.00	375.00
Department Supplies	385.55	775.00	3,807.67	4,650.00
Playground Maintenance	0.00	916.67	0.00	5,499.98
Maintenance & Repair	0.00	416.67	574.93	2,499.98
Pool Expenses	0.00	0.00	361.48	0.00
Concession Expenses	0.00	0.00	3,793.98	0.00
Pool Maintenance & Repairs	50.00	0.00	1,470.57	1,500.00
Pool Chemicals	0.00	0.00	3,592.05	4,700.00
Miscellaneous	0.00	262.50	0.00	1,575.00
Visitors Bureau Festivals	0.00	983.33	13,341.31	5,899.98

For Management Purposes Only

City Of Nitro
Income Statement
For the Six Months Ending December 31, 2009

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Total Recreation	6,940.27	6,086.34	84,108.95	78,813.96
		Library		
Salaries	5,880.00	4,333.33	25,328.00	26,000.02
Retirement	431.20	476.67	2,710.40	2,859.98
FICA Tax	466.20	331.50	2,136.60	1,989.00
Contract Services	1,315.00	1,126.67	6,392.75	6,759.98
Department Supplies	0.00	50.00	202.76	300.00
Continuing Education	0.00	41.67	250.00	249.98
Maintenance	95.00	41.67	410.64	249.98
Books	0.00	291.67	1,036.50	1,749.98
Total Library	8,187.40	6,693.18	38,467.65	40,158.92
Total Expenses	569,467.89	428,085.86	2,817,562.76	2,678,309.15
Net Income	\$ (364,034.51)	\$ (25,820.44)	\$ (366,051.95)	\$ (267,803.09)

