

Balance Sheet

City of Liberty
As of 06/30/2018

ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 100 (GENERAL FUND)				
Assets				
100-01-100 PETTY CASH	200.00		200.00	
100-01-102 CASH IN BANK	214,943.53		266,877.88	
100-01-104 CASH IN BANK AGENCY FUND	47,754.36		47,280.38	
100-01-120 PROPERTY TAX CURRENT	7,210.56		3,390.50	
100-01-122 PROPERTY TAX REC PRIOR	4,461.14		6,333.07	
100-01-123 PROP TAX EST UNCOLL PRIOR		4,461.14		5,046.30
100-01-131 Accrued interest receivable	45.41		44.30	
100-01-139 Accounts receivable	93,438.61		97,266.70	
100-01-153 Cash - Memorial Gardens CD's	22,687.32		22,476.45	
100-01-155 Equipment Reserve from Insurance Premiums	3,583.59		1,489.85	
100-01-301 Cash Memorial Gardens	3,539.59		5,073.56	
Totals for Current Assets	397,864.11	4,461.14	450,432.69	5,046.30
100-01-128 Prepaid 4th of July Expenses	8,000.00		8,350.00	
Totals for Long Term Assets	8,000.00		8,350.00	
100-01-140 Accounts receivable - Map Fund	5,113.00		5,067.00	
Totals for Fixed Assets	5,113.00		5,067.00	
Total Assets	<u>406,515.97</u>		<u>458,803.39</u>	
Liabilities				
100-01-198 RETIREMENT EMPLOYEES		4,951.04		4,609.63
100-01-204 ACCOUNTS PAYABLE		48,660.44		11,974.02
100-01-212 STATE TAX PAYABLE		1,099.10		1,090.41
100-01-213 INSURANCE WITHHELD		2,087.10		108.79
100-01-215 ACCRUED VACATION PAYABLE		11,100.14		10,196.29
100-01-225 DUE TO		14,520.00		14,520.00
Totals for Current Liabilities		82,417.82		42,499.14
Total Liabilities		82,417.82-		42,499.14-
Fund Balances				
100-01-261 FUND BALANCE GENERAL		420,396.88		400,072.54
Totals for Fund Balances		420,396.88		400,072.54
Total Fund Balances		420,396.88-		400,072.54-
Excess of Revenue over Expenditure		92,206.10-		20,324.34
Total Liabilities and Fund Balance		<u>410,608.60</u>		<u>462,896.02</u>

Balance Sheet

City of Liberty
As of 06/30/2018

ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
	Fund 200 (WATER)			
Assets				
200-05-036 Accrued interest receivable	38.59		38.20	
200-05-102 CASH IN BANK	472,889.66		231,239.76	
200-05-105 Cash in bank - INT bond			3,983.00	
200-05-110 ACCOUNTS RECEIVABLE W&S	111,733.95		120,561.04	
200-05-115 BAD DEBT RESERVE		19,499.06		14,927.97
200-05-118 CASH IN BANK SHUGARS	11,824.52		11,754.42	
200-05-125 DUE FROM	12,418.21		12,418.21	
200-05-127 Debt Service Reserve Fund	103,953.82		103,953.82	
200-05-147 DEBT RESERVE 88	265,942.73		264,759.23	
200-05-152 C/B WATER METER DEPOSITS	69,262.23		61,820.73	
200-05-154 WATER METER REFUND AGENCY	56,335.14		55,745.99	
200-05-156 OSHKOSH RESERVE	11,577.30		11,508.66	
200-05-177 WATER CONST. ACCOUNT RECD	0.11		0.11	
200-05-180 Deferred outflows - pension	76,021.00		76,021.00	
200-05-190 ENGINEERING FEE	1,984,301.69		1,984,301.69	
Totals for Current Assets	3,176,298.95	19,499.06	2,938,105.86	14,927.97
200-05-151 Liberty Reservoir - Moccasin Creek	18,000.00		18,000.00	
200-05-170 PLANT/FIXED ASSETS	11,489,022.54		11,474,998.64	
200-05-172 ACCUMULATED DEPRECIATION		6,256,744.71		5,973,638.65
200-05-174 WATER PLANT CONSTRUCTION	80,040.30		80,040.30	
200-05-176 WATER TOWER OSHKOSH PROJ	263,822.38		263,822.38	
Totals for Long Term Assets	11,850,885.22	6,256,744.71	11,836,861.32	5,973,638.65
Total Assets	<u>8,750,940.40</u>		<u>8,786,400.56</u>	

Liabilities				
200-05-198 RETIREMENT EMPLOYEES		3,367.33		2,714.32
200-05-204 ACCOUNTS PAYABLE		33,022.15		20,970.29
200-05-205 SALES TAX PAYABLE		583.22		588.46
200-05-206 school tax payable		1,990.77		1,905.13
200-05-212 STATE TAX PAYABLE		685.40		555.52
200-05-213 INSURANCE WITHHELD		478.89		
200-05-216 Accrued Vacation		20,970.49		18,488.70
200-05-221				

Balance Sheet

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 As of 06/30/2018

ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
BOND INT PAYABLE		6,774.40		6,980.10
200-05-230				
CUSTOMER DEPOSITS		83,741.30		76,694.01
200-05-250				
Net pension liability		367,278.00		367,278.00
Totals for Current Liabilities		518,891.95		496,174.53
200-05-240				
Bonds payable - 2013		2,716,195.96		2,840,930.07
200-05-241				
Bond Defeasance	13,371.75		13,866.04	
200-05-251				
Deferred inflows - pension		226.00		226.00
Totals for Long Term Liabilities	13,371.75	2,716,421.96	13,866.04	2,841,156.07
Total Liabilities		3,221,942.16-		3,323,464.56-
 Fund Balances				
200-05-261				
RETAINED EARNINGS		5,093,039.45		5,079,982.32
200-05-263				
DEPRECIATION 1988		265,942.73		264,759.23
200-05-623				
DEBT SERVICE RESERVE		103,953.82		103,953.82
Totals for Fund Balances		5,462,936.00		5,448,695.37
Total Fund Balances		5,462,936.00-		5,448,695.37-
 Excess of Revenue over Expenditure				
		66,062.24		14,240.63
Total Liabilities and Fund Balance				
		<u>8,750,940.40</u>		<u>8,786,400.56</u>

Balance Sheet

City of Liberty
As of 06/30/2018

ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 250 (Sewer Fund)				
Assets				
250-02-102 Cash In Bank	95,115.13		81,345.71	
250-02-109 Grant receivable	18,711.00		71,599.00	
250-02-110 Accounts Receivable -- Sewer	58,363.09		58,771.10	
250-02-111 Lab Fee Receivable	4,213.00		2,176.00	
250-02-113 Other receivables			36,786.00	
250-02-115 Bad debt reserve		24,499.26		20,502.35
250-02-180 Deferred Outflows Pensions	27,744.00		27,744.00	
Totals for Current Assets	204,146.22	24,499.26	278,421.81	20,502.35
250-02-168 Sewer expansion project	5,075,686.68		903,529.29	
250-02-170 Plant/fixed assets	957,497.01		957,497.01	
250-02-171 Land & options	66,872.20		66,872.20	
250-02-172 Accumulated depreciation		5,326,167.84		5,051,447.20
250-02-173 Sewer plant construction	7,622,996.29		7,604,697.60	
250-02-175 Shugars Line Extension	131,260.55		131,260.55	
250-02-190 Engineering fee	36,700.00		36,700.00	
Totals for Long Term Assets	13,891,012.73	5,326,167.84	9,700,556.65	5,051,447.20
250-02-127 Debt service reserve fund	60,296.18		60,296.18	
250-02-147 Debt reserve	49,452.61		48,766.19	
Totals for Fixed Assets	109,748.79		109,062.37	
Total Assets	<u>8,854,240.64</u>		<u>5,016,091.28</u>	

Liabilities				
250-02-198 RETIREMENT EMPLOYEES		1,214.54		1,170.58
250-02-202 WWTP Construction Retainage		245,132.97		51,108.00
250-02-203 Accounts Payable - Construction		94,501.76		388,080.89
250-02-204 Accounts payable		16,428.83		10,403.99
250-02-205 Sales tax payable		560.62		550.37
250-02-212 STATE TAX PAYABLE		240.29		237.44
250-02-213 INSURANCE WITHHELD		56.72		
250-02-216 Accrued vacation		460.16		1,896.74
250-02-250 Net Pension Liability		93,596.00		93,596.00
250-02-251 Net Pension Liability		63.00		63.00
Totals for Current Liabilities		452,254.89		547,107.01
250-02-221				

Balance Sheet

City of Liberty
 As of 06/30/2018

ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Bond interest payable 250-02-240		3,929.35		4,048.65
Bonds payable - 2013 250-02-241		1,575,471.06		1,647,820.30
Bond defeasance 250-02-242	7,755.97		8,042.68	
KIA Loan Revenue		3,862,404.84		423,506.00
Totals for Long Term Liabilities	7,755.97	5,441,805.25	8,042.68	2,075,374.95
Total Liabilities		5,886,304.17-		2,614,439.28-
 Fund Balances				
250-02-105 WWTP Replacement Reserve	10,425.00			
250-02-261 Retained earnings		2,291,903.21		2,346,657.12
250-02-263 Depreciation reserve		49,452.61		48,766.09
250-02-623 Debt service reserve		60,296.18		60,296.18
Totals for Fund Balances	10,425.00	2,401,652.00		2,455,719.39
Total Fund Balances		2,391,227.00-		2,455,719.39-
 Excess of Revenue over Expenditure				
Total Liabilities and Fund Balance		576,709.47		54,067.39-
		<u>8,854,240.64</u>		<u>5,016,091.28</u>

Balance Sheet

City of Liberty
As of 06/30/2018

ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 300 (GAS)				
Assets				
300-06-102 CASH IN BANK GAS	293,570.36		101,145.99	
300-06-104 GAS CUSTOMER DEPOSITS	6,515.77		650.00	
300-06-110 ACCOUNTS RECEIVABLE	102,065.92		101,178.61	
300-06-111 ACCOUNTS RECEIVABLE PRIOR		57,316.76		49,246.84
300-06-125 DUE FROM	1,393.00		1,393.00	
300-06-131 CD PURCHASED	161,851.84		158,472.82	
300-06-134 Accrued interest receivable	2,130.45		2,240.88	
300-06-154 GAS DEBT RESERVE AGENCY	514,430.78		509,324.80	
300-06-180 Deferred outflows - pension	92,743.00		92,743.00	
Totals for Current Assets	1,174,701.12	57,316.76	967,149.10	49,246.84
300-06-170 FIXED ASSETS	647,016.32		646,892.91	
300-06-171 LAND	37,400.00		37,400.00	
300-06-172 ACCUMALATED DEPRECIATION		471,505.00		460,853.37
Totals for Long Term Assets	684,416.32	471,505.00	684,292.91	460,853.37
Total Assets	<u>1,330,295.68</u>		<u>1,141,341.80</u>	
Liabilities				
300-06-198 RETIREMENT EMPLOYEES		3,808.18		3,556.76
300-06-204 ACCOUNTS PAYABLE		10,561.33		23,649.20
300-06-205 SALES TAX PAYABLE		1,893.21		1,471.51
300-06-207 UTILITY TAX PAYABLE		1,638.04		1,390.88
300-06-212 STATE TAX PAYABLE		784.71		734.86
300-06-213 INSURANCE WITHHELD		839.88		55.32
300-06-215 Accrued vacation		20,566.39		16,729.76
300-06-230 CUSTOMERS DEPOSITS		87,537.11		81,671.34
300-06-250 Net pension liability		410,290.00		410,290.00
300-06-251 Deferred inflows - pension		281.00		281.00
Totals for Current Liabilities		538,199.85		539,830.63
Total Liabilities		538,199.85-		539,830.63-
Fund Balances				
300-06-261 RETAINED EARNINGS		92,186.37		22,336.73
300-06-263 DEBT SERVICE RESERVE		509,324.80		509,324.80
Totals for Fund Balances		601,511.17		531,661.53

Date: 02/19/2019

Time: 3:38:23PM

Balance Sheet

User: MASTER

Page: 2

City of Liberty
As of 06/30/2018

ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Total Fund Balances		601,511.17-		531,661.53-
Excess of Revenue over Expenditure		190,584.66		69,849.64
Total Liabilities and Fund Balance		<u>1,330,295.68</u>		<u>1,141,341.80</u>

Balance Sheet

City of Liberty
 As of 06/30/2018

ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 400 (SANITATION)				
Assets				
400-07-102 CASH IN BANK	101,645.48		109,113.65	
400-07-110 ACCOUNTS RECEIVABLE	53,748.38		52,372.61	
400-07-111 Garbage Reserve	44,247.79		20,050.69	
400-07-119 BAD DEBT RESERVE		22,499.44		20,953.32
400-07-125 DUE FROM	1,000.00		1,000.00	
400-07-128 AGENCY FUND GARBAGE	7,396.99		7,323.58	
400-07-180 Deferred Outflows - pension	27,847.00		27,847.00	
Totals for Current Assets	235,885.64	22,499.44	217,707.53	20,953.32
400-07-170 EQUIPMENT	276,205.67		276,082.26	
400-07-172 ACCUMULATED DEPRECIATION		254,528.05		238,458.91
Totals for Long Term Assets	276,205.67	254,528.05	276,082.26	238,458.91
Total Assets	<u>235,063.82</u>		<u>234,377.56</u>	
Liabilities				
400-07-198 RETIREMENT EMPLOYEES		643.98		1,181.66
400-07-204 ACCOUNTS PAYABLE		19,673.10		13,976.99
400-07-212 STATE TAX PAYABLE		150.63		250.31
400-07-213 INSURANCE WITHHELD		164.25		
400-07-215 ACCRUED VACATION PAYABLE		1,316.88		1,411.57
400-07-250 Net Pension Liability		111,760.00		111,760.00
400-07-251 Deferred inflows - pension		66.00		66.00
Totals for Current Liabilities		133,774.84		128,646.53
Total Liabilities		133,774.84		128,646.53
Fund Balances				
400-07-261 RETAINED EARNINGS		105,731.03		88,188.38
Totals for Fund Balances		105,731.03		88,188.38
Total Fund Balances		105,731.03		88,188.38
Excess of Revenue over Expenditure		4,442.05		17,542.65
Total Liabilities and Fund Balance		<u>235,063.82</u>		<u>234,377.56</u>

Balance Sheet

City of Liberty
 As of 06/30/2018

ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 500 (LAKE LIBERTY)				
Assets				
500-01-000 CASH IN BANK LAKE LIBERTY	3,416.30		3,914.57	
500-01-125 DUE FROM	4,494.88		4,494.88	
Totals for Current Assets	7,911.18		8,409.45	
Total Assets	<u>7,911.18</u>		<u>8,409.45</u>	
Fund Balances				
500-01-261 FUND BALANCE		4,316.82		4,748.29
Totals for Fund Balances		4,316.82		4,748.29
Total Fund Balances		4,316.82-		4,748.29-
Excess of Revenue over Expenditure		498.27-		431.47-
Total Liabilities and Fund Balance		<u>3,818.55</u>		<u>4,316.82</u>

Balance Sheet

City of Liberty
 As of 06/30/2018

ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 600 (GLENWOOD CEMETERY)				
Assets				
600-01-102 GLENWOOD CASH IN BANK	32,378.06		37,068.29	
600-01-104 Due to other funds		4,786.00		4,786.00
600-01-120 CD/SAVING/PERPETUAL/TRUST	57,361.98		58,246.71	
Totals for Current Assets	89,740.04	4,786.00	95,315.00	4,786.00
Total Assets	<u>84,954.04</u>		<u>90,529.00</u>	
Fund Balances				
600-01-261 FUND BALANCE		90,529.00		91,265.45
Totals for Fund Balances		90,529.00		91,265.45
Total Fund Balances		90,529.00-		91,265.45-
Excess of Revenue over Expenditure		5,574.96-		736.45-
Total Liabilities and Fund Balance		<u>84,954.04</u>		<u>90,529.00</u>

Date: 02/19/2019
Time: 3:38:23PM

Balance Sheet

User: MASTER
Page: 1

City of Liberty
As of 06/30/2018

ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 700 (Restaurant tax)				
Assets				
700-01-102 Cash - Restaurant Tax	21,431.78		18,079.50	
700-01-139 Restaurant Tax - Accounts Receivable	21,058.61		17,628.17	
Totals for Current Assets	42,490.39		35,707.67	
Total Assets	<u>42,490.39</u>		<u>35,707.67</u>	
Liabilities				
700-01-110 Accounts payable		42,490.39		35,707.67
Totals for Current Liabilities		42,490.39		35,707.67
Total Liabilities		42,490.39-		35,707.67-
 Total Liabilities and Fund Balance		<u>42,490.39</u>		<u>35,707.67</u>

Date: 02/19/2019
Time: 3:38:23PM

Balance Sheet

User: MASTER
Page: 1

City of Liberty
As of 06/30/2018

ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 900 (Long-term debt Fund)				
Assets				
900-01-120				
Amount to be provided - Fire Department	722,068.01		806,767.04	
Totals for Current Assets	722,068.01		806,767.04	
Total Assets	<u>722,068.01</u>		<u>806,767.04</u>	
Liabilities				
900-01-200				
Loan payable		722,068.01		806,767.04
Totals for Long Term Liabilities		722,068.01		806,767.04
Total Liabilities		722,068.01-		806,767.04-
Total Liabilities and Fund Balance		<u>722,068.01</u>		<u>806,767.04</u>

Statement of Revenues & Expenditures

City of Liberty

For Period Ending 06/30/2018

Selecting on FUND from 100 to 900

ACCOUNT DESCRIPTION	CURRENT YEAR		CURRENT PERIOD	CURRENT YEAR YEAR-TO-DATE		% USED
	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL	
100-01-156						
Reimbursement from Tourism Commission			52,447.75		96,000.00	N/A
100-01-157						
Interest from Equipment Reserve			1.80		15.09	N/A
100-01-300						
Memorial Gardens Interest Income			1.77		26.03	N/A
100-01-302						
PROPERTY TAX CURRENT			4,810.70		246,674.87	N/A
100-01-303						
PROPERTY TAX PRIOR			121.69		15,175.99	N/A
100-01-304						
IN LIEU OF TAXES			916.91		10,846.30	N/A
100-01-305						
MOTOR VEHICLE TAXES			1,274.46		17,836.68	N/A
100-01-307						
Casey County Memorial Garden					500.00	N/A
100-01-311						
TOURISM QUALITY OF LIFE DONATION			43,552.25		43,552.25	N/A
100-01-314						
BUILDING PERMITS			450.00		1,480.00	N/A
100-01-315						
ELECTRIC FRANCHISE					95,632.22	N/A
100-01-316						
TELECOMMUNICATIONS TAX			501.02		6,001.55	N/A
100-01-318						
FEMA Re-imbusement						N/A
100-01-320						
INTEREST FROM NOW ACCOUNT			531.86		4,887.57	N/A
100-01-328						
FIREWORKS DONATIONS						N/A
100-01-329						
ARREST FEES			60.00		1,545.00	N/A
100-01-330						
MISCELLANEOUS REVENUE			36,786.00-		5,519.52	N/A
100-01-340						
CITY Grant Income			35,920.00		35,920.00	N/A
100-01-342						
K L E			1,994.65		23,835.85	N/A
100-01-343						
HB 413			1,914.30		7,130.78	N/A
100-01-355						

Statement of Revenues & Expenditures

City of Liberty

For Period Ending 06/30/2018

Selecting on FUND from 100 to 900

ACCOUNT DESCRIPTION	CURRENT YEAR		CURRENT PERIOD		CURRENT YEAR YEAR-TO-DATE		% USED
	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL		
INSURANCE PREMIUMS			841.40		203,416.60		N/A
100-01-356							
ACCIDENT REPORTS			40.00		1,001.00		N/A
100-01-358							
INTEREST INCOME AGENCY			685.96		685.96		N/A
100-01-361							
WATER MANAGEMENT FEE			43,000.00		43,000.00		N/A
100-01-362							
GAS MANAGEMENT FEE			66,000.00		66,000.00		N/A
100-01-363							
GARABGE MANAGEMENT FEE			26,000.00		26,000.00		N/A
100-01-392							
Proceeds from sale of asset							N/A
100-03-424							
FIRE DEPT. EQUIPMENT GRANTS					11,000.00		N/A
100-04-345							
STATE ROAD AID			46.00		42,507.00		N/A
100-04-348							
Mineral Severance Tax			53.04-		2,045.49		N/A
100-04-351							
Sidewalk Grant - School			6,220.58-				N/A
100-09-000							
Ky - ASAP Grant			846.94		43,553.39		N/A
100-09-020							
School resource officer revenue					21,825.00		N/A
200-05-000							
COLLECTION FROM WATER			79,457.06		1,135,752.46		N/A
200-05-005							
W&S TAPS					6,242.29		N/A
200-05-007							
RECONNECT FEES W&S			155.00		2,680.00		N/A
200-05-009							
WATER PLANT/WATER SALES					229.20		N/A
200-05-010							
Sale of Equipment			925.00-		925.00-		N/A
200-05-011							
INTEREST NOW ACCOUNT			730.22		2,237.35		N/A
200-05-032							
OSHKOSH NOW INT. DEBT RES			5.80		68.64		N/A
250-02-000							

Statement of Revenues & Expenditures

City of Liberty

For Period Ending 06/30/2018

Selecting on FUND from 100 to 900

ACCOUNT DESCRIPTION	CURRENT YEAR		CURRENT PERIOD		CURRENT YEAR YEAR-TO-DATE		% USED
	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL		
COLLECTION FROM SEWER			20,161.03		417,840.84		N/A
250-02-003							
Sewage Dumping					36,345.12		N/A
250-02-005							
SEWER TAPS					500.00		N/A
250-02-006							
Pretreatment Income			2,037.00		8,389.00		N/A
250-02-007							
Sewer Donations			10,000.00		10,000.00		N/A
250-02-010							
Sale of Equipment			925.00-		925.00-		N/A
250-02-011							
Interst NOW Account - Sewer			58.02		686.42		N/A
250-02-243							
CDBG Revenue WWTP Upgrade			5,420.00		765,605.00		N/A
300-06-000							
COLLECTION OF GAS			45,476.85		1,002,157.23		N/A
300-06-002							
INTEREST INCOME			8,374.57		8,374.57		N/A
300-06-005							
GAS TAPS					2,034.00		N/A
300-06-007							
RECONNECT FEES GAS			60.00		980.00		N/A
300-06-010							
MISCELLANEOUS INCOME			925.00-		925.00-		N/A
300-06-990							
Transfer to general per budget			58,700.00-		58,700.00-		N/A
400-07-001							
MISCELLANEOUS INCOME					1,600.00		N/A
400-07-002							
INTEREST INCOME			95.35		270.51		N/A
400-07-010							
Sell of equipment			925.00-		925.00-		N/A
400-07-113							
CASH TO GENERAL FUND							N/A
400-07-115							
BILLING GARBAGE			29,387.18		375,613.68		N/A
500-01-103							
INT FROM NOW			1.75		21.77		N/A
500-01-300							

Statement of Revenues & Expenditures

City of Liberty

For Period Ending 06/30/2018

Selecting on FUND from 100 to 900

ACCOUNT DESCRIPTION	CURRENT YEAR		CURRENT PERIOD	CURRENT YEAR YEAR-TO-DATE		% USED
	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL	
MISCELLANEOUS			39.21-		520.04-	N/A
600-01-108						
CEMETERY LOTS SOLD					3,600.00	N/A
600-01-109						
INTEREST FROM INVESTMENTS			1,064.73-		244.50	N/A
600-01-110						
N.O.W. ACCOUNT INTEREST			16.93		236.67	N/A
700-01-101						
Restaurant Tax Income			24,862.22		239,608.54	N/A
Total Revenues			401,694.88		5,032,011.89	N/A
100-01-321						
City's portion of college deficit			26,726.22		26,726.22	N/A
100-01-396						
Transfers to/from garbage						N/A
100-01-400						
KY ASAP GRANT	15,000.00		3,331.35	15,000.00	41,864.12	279.09
100-01-401						
PLANNING COMMISSION SALARY	900.00		750.00-	900.00	750.00	83.33
100-01-402						
MAYOR'S SALARY	12,000.00		1,000.00	12,000.00	12,000.00	100.00
100-01-403						
BUILDING INSPECTOR SALARY	4,800.00		600.00	4,800.00	7,000.00	145.83
100-01-404						
CITY ATTORNEY SALARY	7,800.00		650.00	7,800.00	7,821.05	100.27
100-01-405						
SALARIES AND WAGES	39,181.00		3,118.02	39,181.00	40,661.43	103.78
100-01-407						
LIBERTY RESCUE SQUAD	1,500.00		4,006.85	1,500.00	5,506.85	367.12
100-01-411						
Casey County Memorial Gardens	10.00			10.00	2,060.00	20,600.00
100-01-440						
SOCIAL SECURITY	2,575.00		445.05	2,575.00	5,019.29	194.92
100-01-442						
MEDICARE	577.00		93.04	577.00	1,162.86	201.54
100-01-443						
RETIREMENT	6,935.00		598.03	6,935.00	7,775.81	112.12
100-01-450						
COUNCIL SALARY	28,800.00		2,400.00	28,800.00	28,800.00	100.00
100-01-460						
INSURANCE	22,250.00		192.75	22,250.00	23,748.05	106.73

Statement of Revenues & Expenditures

City of Liberty

For Period Ending 06/30/2018

Selecting on FUND from 100 to 900

ACCOUNT DESCRIPTION	CURRENT YEAR		CURRENT PERIOD		CURRENT YEAR YEAR-TO-DATE		% USED
	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL		
100-01-480							
HEALTH INSURANCE	7,828.00		675.32	7,828.00	10,580.02		135.16
100-01-490							
WORKMAN COMPENSATION INS.			192.75-				N/A
100-01-491							
DUES/MCS MAINT. AGREEMENT	250.00			250.00	200.00		80.00
100-01-500							
Leave expense			903.85		903.85		N/A
100-01-508							
AUDITOR & LEGAL FEES	6,000.00		425.00	6,000.00	7,073.75		117.90
100-01-509							
P.V.A. FEE	5,600.00			5,600.00	5,604.25		100.08
100-01-513							
Purchase Ready Mix Property			96,771.00		96,771.00		N/A
100-01-520							
UTILITIES	7,000.00		685.04	7,000.00	7,030.72		100.44
100-01-530							
POSTAGE & FREIGHT	800.00		40.88	800.00	1,048.29		131.04
100-01-600							
PARTS/SUPPLIES/EQ.	2,000.00			2,000.00	248.19		12.41
100-01-620							
OFFICE/CLEANING SUPPLIES	1,800.00		1,361.22-	1,800.00	2,908.11		161.56
100-01-778							
JULY 4TH FIREWORKS SHOW	15,500.00		350.00	15,500.00	17,426.93		112.43
100-01-780							
MISCELLANEOUS	10,000.00		836.52-	10,000.00	17,711.43		177.11
100-01-784							
PARKS/RECREATION	6,000.00		1,873.13-	6,000.00	7,387.62		123.13
100-01-785							
LAKE LIBERTY EXPENSE	600.00			600.00			0.00
100-01-787							
Veteran Memorial Wail					2,716.00		N/A
100-01-789							
Liberty Island							N/A
100-01-800							
Capital Outlay - general			5,372.40		15,722.40		N/A
100-02-406							
POLICE SALARIES	217,330.00		16,243.19	217,330.00	215,580.71		99.20
100-02-407							
K L E	20,900.00		1,536.00	20,900.00	19,814.40		94.81
100-02-440							

Statement of Revenues & Expenditures

City of Liberty

For Period Ending 06/30/2018

Selecting on FUND from 100 to 900

ACCOUNT DESCRIPTION	CURRENT YEAR	CURRENT PERIOD		CURRENT YEAR YEAR-TO-DATE		% USED
	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL	
SOCIAL SECURITY FICA	14,832.00		1,071.20	14,832.00	14,267.85	96.20
100-02-442						
MEDICARE	3,502.00		250.52	3,502.00	3,336.81	95.28
100-02-443						
RETIREMENT	38,467.00		3,624.53	38,467.00	42,475.43	110.42
100-02-460						
INSURANCE	24,570.00		2,872.68	24,570.00	28,967.34	117.90
100-02-480						
HEALTH INSURANCE	42,200.00		5,782.93	42,200.00	50,910.27	120.64
100-02-508						
Annual Clothing Allowance						N/A
100-02-509						
POLICE UNIFORMS ALLOWANCE	1,500.00		4,862.50	1,500.00	5,894.83	392.99
100-02-510						
Police Drug Dog	1,500.00			1,500.00		0.00
100-02-512						
MAINTENANCE/REPAIRS	2,000.00		44.54	2,000.00	2,607.21	130.36
100-02-515						
VEHICLE PURCHASED			35,920.00		51,623.79	N/A
100-02-520						
UTILITIES	4,300.00		341.92	4,300.00	4,367.99	101.58
100-02-600						
PARTS/SUPPLIES/EQUIPMENT	7,200.00		398.01	7,200.00	7,575.12	105.21
100-02-601						
NEW POLICE VEHICLES						N/A
100-02-620						
OFFICE SUPPLY	2,500.00		621.36	2,500.00	2,358.35	94.33
100-02-630						
MOTOR FUEL	13,000.00		2,081.60	13,000.00	14,921.11	114.78
100-02-780						
MISCELLANEOUS	1,500.00		523.01	1,500.00	2,245.43	149.70
100-03-420						
FIRE CALLS	28,000.00			28,000.00	32,080.00	114.57
100-03-421						
FIRE CHIEF SALARY	14,400.00		1,200.00	14,400.00	14,400.00	100.00
100-03-422						
FIRE COMMISSION LOAN PAYMENT	11,000.00		11,000.00	11,000.00	11,000.00	100.00
100-03-423						
NEW FIRE TRUCK LOAN PAYMENT			15,860.00		26,860.00	N/A
100-03-460						

Date: 02/19/2019

Time: 3:39:16PM

Statement of Revenues & Expenditures

User: MASTER

Page: 7

City of Liberty

For Period Ending 06/30/2018

Selecting on FUND from 100 to 900

ACCOUNT DESCRIPTION	CURRENT YEAR	CURRENT PERIOD		CURRENT YEAR	YEAR-TO-DATE	% USED
	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL	
INSURANCE	7,160.00			7,160.00	7,151.98	99.89
100-03-500						
Capital outlay	26,860.00			26,860.00		0.00
100-03-512						
MAINTENANCE & REPAIRS	4,500.00			4,500.00	1,803.02	40.07
100-03-520						
UTILITIES	6,000.00		335.13	6,000.00	4,687.55	78.13
100-03-600						
PARTS/SUPPLIES/EQUIPMENT	16,000.00		2,573.05	16,000.00	11,056.36	69.10
100-03-630						
MOTOR FUEL	1,700.00		63.25	1,700.00	1,494.25	87.90
100-03-780						
Miscellaneous	6,000.00			6,000.00	4,339.06	72.32
100-04-352						
School Sidewalk Grant Expenses						N/A
100-04-450						
STREET SIGNS REPLACEMENT	750.00			750.00		0.00
100-04-512						
MAINTENENCE & REPAIRS			53.65-		2,247.00	N/A
100-04-520						
ELECTRIC STREET LIGHTS	59,000.00		4,597.34	59,000.00	59,279.92	100.47
100-04-600						
PARTS/SUPPLIES/EQ.	1,000.00			1,000.00	1,464.78	146.48
100-04-780						
MISCELLANEOUS						N/A
100-05-512						
MAP FUND/STREET REPAIR					106,937.38	N/A
100-95-000						
Tranfers to/from gas			58,700.00-		58,700.00-	N/A
100-96-002						
Debt Service - College Building principal			4,243.78		50,338.54	N/A
100-96-003						
Debt service - College Building interest expense			1,468.22		18,205.52	N/A
200-01-406						
WATER SALARIES & WAGES	177,675.00		13,733.09	177,675.00	177,735.86	100.03
200-01-419						
SALES TAX	7,171.00		624.57	7,171.00	6,938.09	96.75
200-01-420						
CASUAL LABOR	9,000.00		1,388.32	9,000.00	3,877.98	43.09
200-01-440						

Statement of Revenues & Expenditures

City of Liberty

For Period Ending 06/30/2018

Selecting on FUND from 100 to 900

ACCOUNT DESCRIPTION	CURRENT YEAR	CURRENT PERIOD		CURRENT YEAR YEAR-TO-DATE		% USED
	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL	
SOCIAL SECURITY	10,970.00		888.40	10,970.00	11,023.60	100.49
200-01-442						
MEDICARE	2,565.00		198.49	2,565.00	2,568.89	100.15
200-01-443						
RETIREMENT	31,448.00		2,737.62	31,448.00	34,089.71	108.40
200-01-460						
INSURANCE	20,030.00		818.52	20,030.00	20,846.80	104.08
200-01-480						
HEALTH INSURANCE	49,749.00		5,051.82	49,749.00	46,056.39	92.58
200-01-485						
Leave expense			2,481.79		2,481.79	N/A
200-01-490						
WORKMAN COMP INS			96.38-			N/A
200-01-504						
TRAINING & CERTIFICATION EXPENSES	1,500.00		241.50	1,500.00	1,547.54	103.17
200-01-508						
AUDITORS FEE	3,500.00		212.50	3,500.00	3,536.89	101.05
200-01-509						
UNIFORMS	2,500.00		347.10	2,500.00	3,430.82	137.23
200-01-512						
MAINTENANCE & REPAIRS	15,000.00		40.56	15,000.00	12,276.07	81.84
200-01-520						
UTILITIES	57,000.00		7,642.26	57,000.00	70,419.69	123.54
200-01-530						
POSTAGE/FREIGHT	1,500.00		76.65	1,500.00	1,065.56	71.04
200-01-600						
PARTS/SUPPLIES/EQ.	120,000.00		3,003.97	120,000.00	208,229.66	173.52
200-01-620						
OFFICE/CLEANING SUPPLIES	2,500.00		1,800.05-	2,500.00	2,705.19	108.21
200-01-622						
UTILITY TAX	32,595.00		2,021.92	32,595.00	24,362.99	74.74
200-01-630						
MOTOR FUEL	5,000.00		254.90	5,000.00	7,307.20	146.14
200-01-770						
LAB FEE/TANKS	17,280.00		1,664.00	17,280.00	16,948.00	98.08
200-01-780						
MISCELLANEOUS	6,000.00		142.81	6,000.00	5,565.72	92.76
200-01-783						
MANAGEMENT FEES	32,700.00		32,714.47	32,700.00	32,714.47	100.04
200-02-620						

Statement of Revenues & Expenditures

City of Liberty

For Period Ending 06/30/2018

Selecting on FUND from 100 to 900

ACCOUNT DESCRIPTION	CURRENT YEAR	CURRENT PERIOD		CURRENT YEAR	YEAR-TO-DATE	% USED
	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL	
OFFICE SUPPLIES			24.39-			N/A
200-05-460						
UNEMPLOYMENT INS			722.14-			N/A
200-05-480						
HEALTH INS			36.70-			N/A
200-05-975						
Water INT & PRINCIPAL '64			7,679.41		90,598.23	N/A
200-06-000						
Depreciation			293,895.56		293,895.56	N/A
250-02-264						
WWTP Upgrade Project Expenses			4,046,954.70-			N/A
250-02-406						
SEWER PLANT SALARIES	68,186.00		5,022.87	68,186.00	72,408.07	106.19
250-02-419						
SALES TAX - SEWER	6,484.00		592.39	6,484.00	6,582.38	101.52
250-02-420						
CASUAL LABOR	1,800.00		1,388.35	1,800.00	3,877.95	215.44
250-02-440						
SOCIAL SECURITY - SEWER	3,989.00		340.26	3,989.00	4,406.68	110.47
250-02-442						
MEDICARE EXPENSE	948.00		70.30	948.00	1,021.34	107.74
250-02-443						
RETIREMENT SEWER	12,746.00		1,005.11	12,746.00	13,887.88	108.96
250-02-460						
INSURANCE - SEWER	20,850.00		96.37	20,850.00	20,943.41	100.45
250-02-480						
HEALTH INSURANCE	19,092.00		1,907.62	19,092.00	18,746.57	98.19
250-02-485						
Leave Expense			1,436.58-		1,436.58-	N/A
250-02-490						
Workers Comp Ins			96.37-			N/A
250-02-504						
TRAINING & CERTIFICATION EXPENSES					412.00	N/A
250-02-508						
AUDITORS FEE	3,500.00		212.50	3,500.00	3,536.86	101.05
250-02-509						
UNIFORMS	750.00		101.49	750.00	1,003.51	133.80
250-02-512						
MAINTENANCE & REPAIRS	11,000.00		12,500.36	11,000.00	34,528.07	313.89
250-02-520						

Statement of Revenues & Expenditures

City of Liberty

For Period Ending 06/30/2018

Selecting on FUND from 100 to 900

ACCOUNT DESCRIPTION	CURRENT YEAR	CURRENT PERIOD		CURRENT YEAR	YEAR-TO-DATE	% USED
	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL	
UTILITIES	50,000.00		6,484.18	50,000.00	46,831.38	93.66
250-02-530						
POSTAGE/FREIGHT	1,000.00		53.79	1,000.00	1,027.42	102.74
250-02-600						
PARTS & SUPPLIES	50,000.00		3,484.50-	50,000.00	46,716.48	93.43
250-02-620						
OFFICE & CLEANING SUPPLIES	1,400.00		148.50	1,400.00	886.42	63.32
250-02-630						
MOTOR FUEL	3,300.00		786.65	3,300.00	786.65	23.84
250-02-770						
LAB FEE	17,500.00		636.50-	17,500.00	16,604.00	94.88
250-02-779						
PRETREATMENT EXPENSES	23,000.00		6,888.00	23,000.00	26,316.50	114.42
250-02-780						
MISCELLANEOUS	1,500.00		1,712.73	1,500.00	4,514.12	300.94
250-02-781						
SLUDGE HAULING	6,000.00			6,000.00		0.00
250-02-783						
MANAGEMENT FEES	10,300.00		10,285.53	10,300.00	10,285.53	99.86
250-02-975						
Sewer Int & Principal '64			4,454.30		52,549.63	N/A
250-06-000						
Depreciation Expense			275,295.64		275,295.64	N/A
300-06-406						
SALARIES & WAGES	218,360.00		15,666.05	218,360.00	196,842.52	90.15
300-06-419						
SALES TAX	23,920.00		2,484.79	23,920.00	25,202.41	105.36
300-06-420						
CASUAL LABOR	13,000.00		2,776.66	13,000.00	8,039.01	61.84
300-06-440						
SOCIAL SECURITY	13,538.00		990.62	13,538.00	11,995.25	88.60
300-06-442						
MEDICARE	3,166.00		222.40	3,166.00	2,796.07	88.32
300-06-443						
RETIREMENT	38,650.00		3,107.29	38,650.00	37,754.46	97.68
300-06-460						
INSURANCE	12,675.00		549.16	12,675.00	14,199.50	112.03
300-06-480						
HEALTH INSURANCE	52,406.00		3,496.39	52,406.00	43,280.99	82.59
300-06-490						

Statement of Revenues & Expenditures

City of Liberty

For Period Ending 06/30/2018

Selecting on FUND from 100 to 900

ACCOUNT DESCRIPTION	CURRENT YEAR	CURRENT PERIOD		CURRENT YEAR	YEAR-TO-DATE	% USED
	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL	
WORKMANS COMP INS			192.75-			N/A
300-06-491						
Leave expense			3,836.63		3,836.63	N/A
300-06-504						
TRAINING & CERTIFICATION EXPENSES	8,000.00			8,000.00	6,135.00	76.69
300-06-508						
AUDITORS FEE	6,000.00		425.00	6,000.00	7,073.75	117.90
300-06-509						
UNIFORMS	2,600.00		411.21	2,600.00	4,000.51	153.87
300-06-512						
MAINT. & REPAIRS	10,000.00		584.44	10,000.00	19,206.71	192.07
300-06-520						
UTILITIES	7,500.00		540.88	7,500.00	7,039.27	93.86
300-06-530						
POSTAGE/FREIGHT	2,500.00		107.57	2,500.00	2,571.15	102.85
300-06-600						
PARTS/SUPPLIES/EQIP.	30,000.00		4,514.44	30,000.00	27,532.91	91.78
300-06-620						
OFFICE/CLEANING SUPPLIES	1,500.00		1,674.05-	1,500.00	1,325.44	88.36
300-06-622						
UTILITY TAX	26,680.00		2,831.24	26,680.00	28,130.09	105.44
300-06-630						
MOTOR FUEL	6,500.00		638.72	6,500.00	6,652.61	102.35
300-06-640						
GAS PURCHASED (NATURAL)	300,000.00		3,038.46-	300,000.00	218,869.52	72.96
300-06-645						
PSC FEES	10,000.00		10,000.00-	10,000.00		0.00
300-06-650						
DUES/MAINT. AGREEMENT					429.24	N/A
300-06-780						
MISCELLANEOUS	7,000.00		605.24-	7,000.00	13,056.47	186.52
300-06-783						
MANAGEMENT FEES	66,000.00		66,000.00	66,000.00	66,000.00	100.00
300-06-974						
GAS METER REFUND			20.00		140.00	N/A
300-07-999						
Depreciation			11,226.63		11,226.63	N/A
400-07-406						
SALARIES & WAGES	69,010.00		2,663.23	69,010.00	65,230.84	94.52
400-07-420						

Statement of Revenues & Expenditures

City of Liberty

For Period Ending 06/30/2018

Selecting on FUND from 100 to 900

ACCOUNT DESCRIPTION	CURRENT YEAR	CURRENT PERIOD		CURRENT YEAR YEAR-TO-DATE		% USED
	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL	
CASUAL LABOR	9,000.00		2,776.67	9,000.00	8,764.67	97.39
400-07-440						
SOCIAL SECURITY	4,037.00		201.94	4,037.00	3,971.79	98.38
400-07-442						
MEDICARE	1,208.00		37.95	1,208.00	919.61	76.13
400-07-443						
RETIREMENT	12,905.00		551.90	12,905.00	12,511.26	96.95
400-07-453						
Leave expense			94.69-		94.69-	N/A
400-07-460						
INSURANCE	9,600.00		5,327.84	9,600.00	17,401.94	181.27
400-07-480						
HEALTH INSURANCE	19,323.00		4,282.85	19,323.00	19,890.90	102.94
400-07-490						
WORKMAN COMP INS			192.75-			N/A
400-07-508						
AUDITORS FEE	6,000.00		425.00	6,000.00	7,073.75	117.90
400-07-509						
UNIFORMS	1,800.00		273.84	1,800.00	2,697.34	149.85
400-07-510						
DUMPSTER EXPENSES	3,500.00			3,500.00	2,575.00	73.57
400-07-512						
MAINT. & REPAIRS	8,000.00		2,584.28	8,000.00	11,976.88	149.71
400-07-530						
POSTAGE/FREIGHT	1,900.00		107.57	1,900.00	1,928.51	101.50
400-07-600						
PARTS/SUPPLIES/EQUIP.	20,000.00		1,381.09	20,000.00	26,693.83	133.47
400-07-620						
OFFICE/CLEANING SUPPLIES	1,500.00		1,701.43-	1,500.00	912.59	60.84
400-07-630						
MOTOR FUEL	15,000.00		2,004.47	15,000.00	15,382.76	102.55
400-07-780						
MISCELLANEOUS	1,300.00		134.36	1,300.00	6,852.78	527.14
400-07-783						
MANAGEMENT FEES	26,000.00		26,000.00	26,000.00	26,000.00	100.00
400-07-973						
DUMPING FEE	130,000.00		13,092.82	130,000.00	133,667.34	102.82
400-08-000						
Depreciation			16,644.14		16,644.14	N/A
600-01-113						

Statement of Revenues & Expenditures

City of Liberty

For Period Ending 06/30/2018

Selecting on FUND from 100 to 900

ACCOUNT DESCRIPTION	CURRENT YEAR		CURRENT PERIOD		CURRENT YEAR YEAR-TO-DATE		% USED
	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL		
Electric / Other Fees			74.97		856.13		N/A
600-01-114							
REPAIR & MAINT. PROPERTY			1,100.00		8,200.00		N/A
600-01-123							
TRUST FEE			600.00		600.00		N/A
700-01-103							
Transfer to Tourism Commission			29,244.99		239,608.54		N/A
Total Expenditures	2,902,483.00		2,933,508.19-		2,902,483.00	4,301,376.90	148.20
Excess of Revenues over Expenditures for Report		-2,902,483.00		3,335,203.07		2,902,483.00-	730,634.99