CITY OF IRVINGTON Balance Sheet

Drug Enforcement Acct-FSB		Jun 30, 17
Checking/Savings Certificates of Deposit 14261-FSB 2,833.89 14498-FSB 3,280.26 14868-FSB 4,214.07 16152-FSB 2,257.07 16416-FSB 2,159.70 Certificates of Deposit - Other -36.76 Total Certificates of Deposit 14,708. Drug Enforcement Acct-FSB 1,689. GF Checking 93,393. Total Checking/Savings 109,790. Other Current Assets 49,400. Franchise Fee Receivable 664. Insurance Premium Tax Receivabl 26,301. IRS PENALTY 1,648. Loan Proceeds -10,000. Property Taxes RecDeliquent 10,625. Total Other Current Assets 78,641. Total Current Assets 188,432. TOTAL ASSETS 188,432. LIABILITIES & EQUITY 1 Liabilities 4,422. Other Current Liabilities 4,422. Accounts Payable - year end 4,422. Accounts Payable 3,687.	ASSETS	
Certificates of Deposit 14261-FSB 2,833.89 14498-FSB 3,280.26 14868-FSB 4,214.07 16152-FSB 2,257.07 16416-FSB 2,159.70	Current Assets	
14261-FSB 2,833.89 14498-FSB 3,280.26 14868-FSB 4,214.07 16152-FSB 2,257.07 16416-FSB 2,159.70 Certificates of Deposit - Other -36.76 Total Certificates of Deposit 14,708. Drug Enforcement Acct-FSB 1,689. GF Checking 93.393. Total Checking/Savings 109,790.3 Other Current Assets 20 Due from Other Funds 49,400. Franchise Fee Receivable 664. Insurance Premium Tax Receivabl 26,301. IRS PENALTY 1,648. Loan Proceeds -10,000. Property Taxes RecDeliquent 10,625. Total Other Current Assets 78,641. Total Current Assets 188,432.1 TOTAL ASSETS 188,432.1 LIABILITIES & EQUITY Liabilities Other Current Liabilities 4,422. Accounts Payable - year end 4,422. Accounts Payable - year end 4,22. Accounts Payable -12,968.		
14498-FSB 3,280.26 14868-FSB 4,214.07 16152-FSB 2,257.07 16416-FSB 2,159.70 Certificates of Deposit - Other -36.76 Total Certificates of Deposit 14,708.3 Drug Enforcement Acct-FSB 1,689.3 GF Checking 93,393.3 Total Checking/Savings 109,790.3 Other Current Assets 49,400. Due from Other Funds 49,400. Franchise Fee Receivable 664. Insurance Premium Tax Receivabl 26,301. IRS PENALTY 1,648. Loan Proceeds -10,000.1 Property Taxes RecDeliquent 10,625. Total Other Current Assets 78,641.1 Total Current Assets 188,432.1 TOTAL ASSETS 188,432.1 LIABILITIES & EQUITY Liabilities Current Liabilities 4,422. Accounts Payable - year end 4,422. Accound Vacation/Sick Leave 3,687. Benefits Payable 1,22,968. Federal/FICA Payable -787. Total Other Current Liabilities 56,067. <	Certificates of Deposit	
14868-FSB 4,214.07 16152-FSB 2,257.07 16416-FSB 2,159.70 Certificates of Deposit 14,708. Drug Enforcement Acct-FSB 1,689. GF Checking 93,393. Total Checking/Savings 109,790. Other Current Assets 30,001. Due from Other Funds 49,400. Franchise Fee Receivable 664. Insurance Premium Tax Receivabl 26,301. IRS PENALTY 1,648. Loan Proceeds -10,000. Property Taxes RecDeliquent 10,625. Total Other Current Assets 78,641. Total Current Assets 188,432. TOTAL ASSETS 188,432. TOTAL ASSETS 188,432. TOTAL ASSETS 188,432. LIABILITIES & EQUITY Liabilities Current Liabilities 3,687. Other Current Liabilities 3,687. Benefits Payable 9,422. Accrued Vacation/Sick Leave 3,687. Benefits Payable 1,22,968. KY WH Tax Payable -787. Total Other Current Liabi	14261-FSB	,
16152-FSB 2,257.07 16416-FSB 2,159.70 Certificates of Deposit - Other -36.76 Total Certificates of Deposit 14,708.7 Drug Enforcement Acct-FSB 1,689.3 GF Checking 93,393.3 Total Checking/Savings 109,790.9 Other Current Assets 94,400. Due from Other Funds 49,400. Franchise Fee Receivable 664. Insurance Premium Tax Receivabl 26,301. IRS PENALTY 1,648. Loan Proceeds -10,000. Property Taxes RecDeliquent 10,625. Total Other Current Assets 78,641. Total Current Assets 188,432. TOTAL ASSETS 188,432. TOTAL ASSETS 188,432. TOTAL ASSETS 4,422. Accounts Payable - year end 4,422. Accounts Payable - year end 4,422. Accrued Vacation/Sick Leave 3,687. Benefits Payable 1,24. Due to Other Funds 170,288. Federal/FICA Payable -787. <	14498-FSB	-,
16416-FSB Certificates of Deposit - Other 2,159.70 - 36.76 Total Certificates of Deposit 14,708.3 Drug Enforcement Acct-FSB GF Checking 1,689.3 GF Checking 93,393.3 109,790.3 Other Current Assets Due from Other Funds Franchise Fee Receivable Insurance Premium Tax Receivable Insurance Premium Tax Receivable Insurance Premium Tax Receivable Insurance Premium Tax Receivable Property Taxes RecDeliquent 10,625. 1,648.	14868-FSB	•
Certificates of Deposit 14,708. Total Certificates of Deposit 14,708. Drug Enforcement Acct-FSB 1,689. GF Checking 93,393. Total Checking/Savings 109,790. Other Current Assets 90,790. Due from Other Funds 49,400. Franchise Fee Receivable 664. Insurance Premium Tax Receivabl 26,301. IRS PENALTY 1,648. Loan Proceeds -10,000. Property Taxes RecDeliquent 10,625. Total Other Current Assets 78,641. Total Current Assets 188,432. TOTAL ASSETS 188,432. LIABILITIES & EQUITY Liabilities Current Liabilities 4,422. Accounts Payable - year end 4,422. Accounts Payable 3,687. Benefits Payable 1,424. Due to Other Funds 170,288. Federal/FICA Payable -122,968. KY WH Tax Payable -787. Total Other Current Liabilities 56,067.		· · · · · · · · · · · · · · · · · · ·
Total Certificates of Deposit		,
Drug Enforcement Acct-FSB 1,689:3393.3 GF Checking 93,393.3 Total Checking/Savings 109,790.3 Other Current Assets 49,400.4 Due from Other Funds 49,400.4 Franchise Fee Receivable 664.2 Insurance Premium Tax Receivabl 26,301.1 IRS PENALTY 1,648. Loan Proceeds -10,000.9 Property Taxes RecDeliquent 10,625. Total Other Current Assets 78,641.1 Total Current Assets 188,432.1 TOTAL ASSETS 188,432.1 LIABILITIES & EQUITY Liabilities Current Liabilities Current Liabilities Other Current Liabilities 3,687. Benefits Payable 1,424. Due to Other Funds 170,283. Federal/FICA Payable -122,968. KY WH Tax Payable -787. Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.	Certificates of Deposit - Other	-36.76
Total Checking	Total Certificates of Deposit	14,708.23
Total Checking	Drug Enforcement Acct-FSB	1,689.21
Other Current Assets 49,400. Franchise Fee Receivable 664. Insurance Premium Tax Receivabl 26,301. IRS PENALTY 1,648. Loan Proceeds -10,000. Property Taxes RecDeliquent 10,625. Total Other Current Assets 78,641. Total Current Assets 188,432. TOTAL ASSETS 188,432. LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities Other Current Lyapable - year end 4,422. Accounts Payable - year end 4,422. Accrued Vacation/Sick Leave 3,687. Benefits Payable 1,224. Due to Other Funds 170,288. Federal/FICA Payable -122,968. KY WH Tax Payable -787. Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.		93,393.53
Due from Other Funds	Total Checking/Savings	109,790.97
Franchise Fee Receivable 664. Insurance Premium Tax Receivabl 26,301. IRS PENALTY 1,648. Loan Proceeds -10,000. Property Taxes RecDeliquent 10,625. Total Other Current Assets 78,641. Total Current Assets 188,432. TOTAL ASSETS 188,432. LIABILITIES & EQUITY Liabilities Current Liabilities Current Liabilities Accounts Payable - year end 4,422. Accrued Vacation/Sick Leave 3,687. Benefits Payable 1,424. Due to Other Funds 170,288. Federal/FICA Payable -122,968. KY WH Tax Payable -787. Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.	Other Current Assets	
Franchise Fee Receivable Insurance Premium Tax Receivabl IRS PENALTY 26,301.3 Loan Proceeds -10,000.0 Property Taxes RecDeliquent 10,625. Total Other Current Assets 78,641.4 Total Current Assets 188,432.4 TOTAL ASSETS 188,432.4 LIABILITIES & EQUITY Liabilities Current Liabilities 4,422.3 Accounts Payable - year end 4,422.3 Accrued Vacation/Sick Leave 3,687.4 Benefits Payable 1,424. Due to Other Funds 170,288.3 Federal/FICA Payable -122,968.3 KY WH Tax Payable -787.3 Total Other Current Liabilities 56,067.3 Total Current Liabilities 56,067.3	Due from Other Funds	49,400.40
IRS PENALTY 1,648. Loan Proceeds -10,000. Property Taxes RecDeliquent 10,625. Total Other Current Assets 78,641. Total Current Assets 188,432. TOTAL ASSETS 188,432. LIABILITIES & EQUITY Liabilities Current Liabilities Current Liabilities Accounts Payable - year end 4,422. Accrued Vacation/Sick Leave 3,687. Benefits Payable 1,424. Due to Other Funds 170,288. Federal/FICA Payable -122,968. KY WH Tax Payable -787. Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.	Franchise Fee Receivable	664.38
IRS PENALTY 1,648. Loan Proceeds -10,000. Property Taxes RecDeliquent 10,625. Total Other Current Assets 78,641. Total Current Assets 188,432. TOTAL ASSETS 188,432. LIABILITIES & EQUITY Liabilities Current Liabilities Current Liabilities Accounts Payable - year end 4,422. Accrued Vacation/Sick Leave 3,687. Benefits Payable 1,424. Due to Other Funds 170,288. Federal/FICA Payable -122,968. KY WH Tax Payable -787. Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.	Insurance Premium Tax Receivabl	26,301.88
Loan Proceeds	IRS PENALTY	1,648.73
Property Taxes RecDeliquent 10,625. Total Other Current Assets 78,641.4 Total Current Assets 188,432.4 TOTAL ASSETS 188,432.4 LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities Accounts Payable - year end 4,422.4 Accrued Vacation/Sick Leave 3,687.4 Benefits Payable 1,424.4 Due to Other Funds 170,288.4 Federal/FICA Payable -122,968.4 KY WH Tax Payable -787.5 Total Other Current Liabilities 56,067.5	Loan Proceeds	-10,000.00
Total Current Assets TOTAL ASSETS LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities Accounts Payable - year end Accrued Vacation/Sick Leave Benefits Payable Due to Other Funds Federal/FICA Payable KY WH Tax Payable Total Other Current Liabilities Total Current Liabilities 188,432. 422. 4422. 4422. 5487. 56,067. Total Current Liabilities 56,067.		10,625.70
TOTAL ASSETS LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities Accounts Payable - year end Accrued Vacation/Sick Leave Benefits Payable Due to Other Funds Federal/FICA Payable KY WH Tax Payable Total Other Current Liabilities 188,432.0 4,422.9 4,422.9 1,424.0	Total Other Current Assets	78,641.09
LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities Accounts Payable - year end Accrued Vacation/Sick Leave Benefits Payable Due to Other Funds Federal/FICA Payable KY WH Tax Payable Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.	Total Current Assets	188,432.06
Liabilities Current Liabilities Other Current Liabilities Accounts Payable - year end Accrued Vacation/Sick Leave Benefits Payable Due to Other Funds Federal/FICA Payable KY WH Tax Payable Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.	TOTAL ASSETS	188,432.06
Current Liabilities 0ther Current Liabilities Accounts Payable - year end 4,422.3 Accrued Vacation/Sick Leave 3,687.4 Benefits Payable 1,424.5 Due to Other Funds 170,288.3 Federal/FICA Payable -122,968.3 KY WH Tax Payable -787.3 Total Other Current Liabilities 56,067.3 Total Current Liabilities 56,067.3	LIABILITIES & EQUITY	
Other Current Liabilities 4,422.3 Accounts Payable - year end 4,422.3 Accrued Vacation/Sick Leave 3,687.4 Benefits Payable 1,424.5 Due to Other Funds 170,288.3 Federal/FICA Payable -122,968.3 KY WH Tax Payable -787.3 Total Other Current Liabilities 56,067.3 Total Current Liabilities 56,067.3	Liabilities	
Accounts Payable - year end 4,422. Accrued Vacation/Sick Leave 3,687. Benefits Payable 1,424. Due to Other Funds 170,288. Federal/FICA Payable -122,968. KY WH Tax Payable -787. Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.	Current Liabilities	
Accrued Vacation/Sick Leave 3,687.1 Benefits Payable 1,424. Due to Other Funds 170,288. Federal/FICA Payable -122,968. KY WH Tax Payable -787. Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.	Other Current Liabilities	
Benefits Payable 1,424. Due to Other Funds 170,288. Federal/FICA Payable -122,968. KY WH Tax Payable -787. Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.	Accounts Payable - year end	4,422.95
Due to Other Funds 170,288. Federal/FICA Payable -122,968. KY WH Tax Payable -787. Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.	Accrued Vacation/Sick Leave	3,687.00
Federal/FICA Payable -122,968. KY WH Tax Payable -787. Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.	Benefits Payable	1,424.71
KY WH Tax Payable -787. Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.	Due to Other Funds	170,288.93
Total Other Current Liabilities 56,067. Total Current Liabilities 56,067.	Federal/FICA Payable	-122,968.56
Total Current Liabilities 56,067.	KY WH Tax Payable	-787.25
	Total Other Current Liabilities	56,067.78
Total Liabilities 56.067.	Total Current Liabilities	56,067.78
00,000	Total Liabilities	56,067.78
Equity	Equity	
Fund Balance -112,073.	Fund Balance	-112,073.79
	Net Income	244,438.07
Total Equity 132,364.	Total Equity	132,364.28
TOTAL LIABILITIES & EQUITY 188,432.	TOTAL LIABILITIES & EQUITY	188,432.06

CITY OF IRVINGTON Statement of Cash Flows

July 2016 through June 2017

	Jul '16 - Jun 17
OPERATING ACTIVITIES	
Net Income	244,438.07
Adjustments to reconcile Net Income	
to net cash provided by operations:	
Federal/FICA Payable	-169,785.26
KY WH Tax Payable	-787.25
Net cash provided by Operating Activities	73,865.56
Net cash increase for period	73,865.56
Cash at beginning of period	35,925.41
Cash at end of period	109,790.97

CITY OF IRVINGTON Trial Balance

	Jun 3	0, 17
	Debit	Credit
Certificates of Deposit		36.76
Certificates of Deposit:14261-FSB	2,833.89	
Certificates of Deposit:14498-FSB	3,280.26	
Certificates of Deposit:14868-FSB	4,214.07	
Certificates of Deposit:15205	0.00	
Certificates of Deposit:15666	0.00	
Certificates of Deposit:16152-FSB Certificates of Deposit:16277-FSB	2,257.07 0.00	
Certificates of Deposit:16416-FSB	2,159.70	
Certificates of Deposit: CD	0.00	
Drug Enforcement Acct-FSB	1,689.21	
GF Checking	93,393.53	
Police Dept. CD	0.00	
Senior Center	0.00	
Rec.	0.00	
Interest Rec.	0.00	
Accrued Int. Rec.	0.00 0.00	
Depot Receivable Due from CDBG	0.00	
Due from Other Funds	49,400.40	
Due to Water System	0.00	
Franchise Fee Receivable	664.38	
Insurance Premium Tax Receivabl	26,301.88	
IRS PENALTY	1,648.73	
KLEFPF Receivable	0.00	
Loan Proceeds	0.00	10,000.00
other miscellaneous receivables	0.00	
Property Tax Receivable Property Taxes RecDeliquent	0.00 10,625.70	
Receivable	0.00	
Base Court Fee Receivable	0.00	
Construction in Process	0.00	
Prepaid Insurance	0.00	
AP	0.00	
insurance w/h payable	0.00	
Principal - Notes Payable	0.00	
Accounts Payable	0.00	4 400 05
Accounts Payable - year end Accrued Vacation/Sick Leave		4,422.95 3,687.00
Accrued Wages	0.00	3,007.00
Acct Payable-Year End	0.00	
Benefits Payable		1,424.71
CERS Payable	0.00	
Due to Other Funds		170,288.93
Due to Wastewater	0.00	
Federal/FICA Payable	122,968.56	
Garnishment Payable Ins wh	0.00 0.00	
Insurance Premium Tax Payable	0.00	
KY WH Tax Payable	787.25	
Payroll Clearing	0.00	
Payroll Liab-Year End	0.00	
Lease Payable - Leasing One	0.00	
Fund Balance	112,073.79	
Opening Bal Equity	0.00	40= 0=
Copies		125.35
Depot Rental		570.00 300.00
Fire Dept. Revenue Franchise:Cable TV		300.00 4,090.70
Franchise:Gas		9,591.16
Franchise:RECC		34,462.11
Grants		1,672.57
Grants:HB 413		4,343.35
Grants:Police Grants-KLEFPF		15,064.90

CITY OF IRVINGTON Trial Balance

	Jun 3	0, 17
	Debit	Credit
Grants:US 60 Relocation		18,039.56
Interest Earned		216.09
License & Permits		580.00
Miscellaneous Income Mowing		12,252.86 350.00
Occupational Licenses		8,010.00
Police Department Income:Police Reports		64,383.18
Recycle		82,529.05
Returned Check Fee		25.00
Tax Revenue:Insurance Premium Tax		292,385.80
Tax Revenue:Property Tax		186,596.85
Transfer - In Vehicle License		64,000.00 8,046.24
Ballpark Payment	15,439.38	0,040.24
Building Maintenance	2,369.81	
Building Maintenance:Depot	240.00	
Building Payment - City Hall	12,151.32	
City Hall - Utilities	32,787.83	
City Hall - Utilities:Gas and Electric		1,949.73
City Hall - Utilities:Gas and Electric:Depot	2,244.01	
City Hall - Utilities:Gas and Electric:Fire Department	2,332.93	
City Hall - Utilities:Gas and Electric:Fire Department:Equipment Council Fee Expense	16,408.91 4,800.00	
Depot Depot	50.00	
Drug Test	50.00	
Fire Dept.:Air Pack Payment	23,916.50	
Fire Dept.:Building Maintenance	1,708.07	
Fire Dept.:Fuel	553.27	
Fire Dept.:Miscellaneous	1,866.55	
Fire Dept.:Repairs	4,268.56	
Fire Dept.:Supplies	2,033.33	
Fire Dept.:Training Fire Dept.:Turn-Out Gear	1,150.35 13,560.68	
Fire Dept.: Utilities	2,890.57	
Fuel	4,816.95	
Inmates Lunch	30.83	
Insurance	1,163.66	
Insurance:Health	17,635.37	
Insurance:Insurance - W. Comp.	4,640.49	
Insurance Expense:Liability Insurance	13,355.36	
Legal & Accounting Miscellaneous Expense	3,600.00 16,716.29	
Office Supplies	4,899.81	
Parks	810.98	
Payroll Expenses	38,626.43	
Payroll Taxes	3,491.64	
Payroll Taxes:FICA	2,143.20	
Payroll Taxes: Medicare	501.24	
Police Department Police Department:Cruiser Payment	29,399.00 17,095.00	
Police Department: Fuel	2,907.17	
Police Department: Miscellaneous	801.30	
Police Department:Radio Equipment Maintenance	49,302.84	
Police Department:Supplies	779.06	
Police Department:Travel/Training	1,070.07	
Police Department:Uniforms	1,772.15	
Police Department:Utilities	3,291.78	
Police Department: Vehicle Repair	10,789.20 81,349.04	
Police Department:Wages Postage	81,349.04	
Professional Fees	9,120.67	
Publishing	1,211.61	
Recycle Expense	68,095.00	
Refund/Reimbursment	204.07	

CITY OF IRVINGTON Trial Balance

	Jun 3	0, 17
	Debit	Credit
Repairs	40.22	
Repairs/Maintenance	1,067.81	
Retirement	6,158.49	
Street/Sidewalks	4,418.91	
Supplies	2,989.77	
Training/Travel	1,905.64	
US 60 Relocation	18,039.56	
TOTAL	999,444.85	999,444.85

O & M Balance Sheet As of June 30, 2017

	Jun 30, 17
ASSETS	
Current Assets	
Checking/Savings O&M Checking	44,817.47
Total Checking/Savings	44,817.47
Accounts Receivable Accounts Receivable	-2,636.32
Total Accounts Receivable	-2,636.32
Other Current Assets	
Due from other funds	80,669.88
Garbage Receivable	16,904.04
Water Receivable	28,930.69
Total Other Current Assets	126,504.61
Total Current Assets	168,685.76
Fixed Assets	
Water Line Asset	1,152,769.11
Accumulated Depreciation - Buil	-29,324.16
Accumulated Depreciation - Mach	-154,108.82
Accumulated Depreciation - Othe	-1,059,316.29
Building	33,523.69
Improvement (not Bldng.)	346,711.07
Land	28,028.21
Machinery & Equipment	214,233.14
Total Fixed Assets	532,515.95
Other Assets NOTE PAYABLE	-15,164.69
Total Other Assets	-15,164.69
TOTAL ASSETS	686,037.02
LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities	
Prior Period Adj Rec	-3,773.25
Interest	-8,400.45
IRS Penalty	-2,607.18
Benefits Payable	1,278.64
Due to Other Funds	34,394.15
Bond Payable	157,450.00
Accounts Payable-year end	25,090.92
Accrued Vacation & Sick Leave	4,104.00
Payroll Liabilities	784.71
Sales Tax Payable	261.15
Total Other Current Liabilities	208,582.69
Total Current Liabilities	208,582.69
Total Liabilities	208,582.69
Equity	
Fund Balance	461,100.08
Net Income	16,354.25
Total Equity	477,454.33
TOTAL LIABILITIES & EQUITY	686,037.02
IVIAL LIADILITIES & EQUITI	

O & M Statement of Cash Flows July 2016 through June 2017

	Jul '16 - Jun 17
OPERATING ACTIVITIES	
Net Income	16,354.25
Adjustments to reconcile Net Income	
to net cash provided by operations:	
Water Receivable	6,717.98
Bond Payable	-8,000.00
Payroll Liabilities	-42,736.57
Net cash provided by Operating Activities	-27,664.34
INVESTING ACTIVITIES	
Land	-2,559.38
Net cash provided by Investing Activities	-2,559.38
Net cash increase for period	-30,223.72
Cash at beginning of period	75,041.19
Cash at end of period	44,817.47

O & M Trial Balance

	Jun 30,	17
	Debit	Credit
O&M Checking	44,817.47	
Accounts Receivable		2,636.32
grant receivable	0.00	
Due from other funds Garbage Receivable	80,669.88 16,904.04	
Allowance for Uncollectible Gar	0.00	
NSF Receivable	0.00	
Prepaid Insurance	0.00	
Undeposited Funds	0.00	
Water Receivable	28,930.69	
Allowance for Uncollectible Wat Water Line Asset	0.00 1,152,769.11	
Accumulated Depreciation - Buil	1,102,703.11	29,324.16
Accumulated Depreciation - Mach		154,108.82
Accumulated Depreciation - Othe		1,059,316.29
Building	33,523.69	
Improvement (not Bldng.)	346,711.07	
Land Machinery & Equipment	28,028.21	
Machinery & Equipment NOTE PAYABLE	214,233.14	15,164.69
Accounts Payable	0.00	10,104.00
School Tax Payable	0.00	
Prior Period Adj Rec	3,773.25	
Interest	8,400.45	
IRS Penalty	2,607.18	1 070 64
Benefits Payable Due to Other Funds		1,278.64 34,394.15
Payroll Clearing	0.00	04,004.10
Accrued Interest Payable	0.00	
Bond Payable		157,450.00
Kentucky Retirement Payable	0.00	
Accounts Payable-year end	0.00	25,090.92
Accrued Liabilities Accrued Vacation & Sick Leave	0.00	4,104.00
Accrued Wages	0.00	4, 104.00
Payroll Liabilities		784.71
Sales Tax Payable		261.15
Loan Payable	0.00	
Contributed in Capital	0.00	
Opening Bal Equity Fund Balance	0.00	461,100.08
Water Deposits		1,000.00
Reconnect Fee		5,135.68
Returned Check Fee		150.00
Water Salesman		9,999.10
Grant:US 60 Relocation		15,085.32 512.22
Recycle Income Deposits		8,000.00
Interest Income		99.25
Miscellaneous Income		24,340.14
Sanitation Revenue		144,814.29
Tap On Fee		3,000.00
Transfer in Water Revenue		29,207.79
School Tax	6,349.50	307,611.52
US 60 Relocation	15,085.32	
Recycle	1,874.19	
Inmates lunch	327.23	
drug testing	50.00	
Transfer Out Water Line	20,220.00	
Wages Expenses	400.00 61,722.01	
Debt Service	15,587.00	
Repairs/Maintenance	6,888.55	
•	,	

O & M Trial Balance

	Jun 30, 17	
	Debit	Credit
Fuel	21,918.06	
Insurance	13,896.62	
Insurance:Health	31,469.58	
Insurance:Workers Compensation	5,152.97	
Office Supplies	4,960.07	
Professional Fees	7,773.52	
Refund/Reimbursement	1,382.77	
Repairs	300.10	
Repairs:Building Repairs	98.00	
Retirement	3,133.51	
Sales Tax	3,666.77	
Sanitation	142,232.38	
Supplies	8,792.94	
Taxes:FICA	1,206.93	
Taxes:Medicare	282.26	
Testing/Inspection	2,316.50	
Training/Travel	324.42	
Utilities	276.48	
Utilities:Gas and Electric	4,790.49	
Water Expense	150,122.89	
OTAL	2,493,969.24	2,493,969.24

WASTEWATER TREATMENT PLANT Balance Sheet

ASSETS Current Assets Checking/Savings WW Checking Total Checking/Savings Other Current Assets Prior Period Adj - Rec Due from Other Funds Sewer Receivable	19,210.41 19,210.41 14,642.50 41,387.29 6,146.19
Checking/Savings WW Checking Total Checking/Savings Other Current Assets Prior Period Adj - Rec Due from Other Funds	19,210.41 14,642.50 41,387.29
WW Checking Total Checking/Savings Other Current Assets Prior Period Adj - Rec Due from Other Funds	19,210.41 14,642.50 41,387.29
Other Current Assets Prior Period Adj - Rec Due from Other Funds	14,642.50 41,387.29
Prior Period Adj - Rec Due from Other Funds	41,387.29
Total Other Current Assets	62,175.98
Total Current Assets	81,386.39
Fixed Assets Accumulated Depreciation - Impr Sewer Improvements Accumulated Depreciation - Mach Accumulated Depreciation - Sewe Land Machinery & Equipment Sewer Plant	-5,840.00 5,840.00 -107,939.34 -2,093,300.16 10,000.00 107,939.34 3,369,173.00
Total Fixed Assets	1,285,872.84
TOTAL ASSETS	1,367,259.23
LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities IRS Penalty Benefits Payable Accounts Payable - year end Accrued Vacation/Sick Leave Payroll Liabilities Sales Tax Payable	-2,027.53 1,364.32 6,729.68 6,660.20 -14,100.52 180.40
Total Other Current Liabilities	-1,193.45
Total Current Liabilities	-1,193.45
Long Term Liabilities Bonds Payable - FMHA	585,700.00
Total Long Term Liabilities	585,700.00
Total Liabilities	584,506.55
Equity Fund Balance Net Income	725,312.96 57,439.72
Total Equity	782,752.68
TOTAL LIABILITIES & EQUITY	1,367,259.23

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WASTEWATER TREATMENT PLANT Statement of Cash Flows

July 2016 through June 2017

	Jul '16 - Jun 17
OPERATING ACTIVITIES	
Net Income	57,439.72
Adjustments to reconcile Net Income	
to net cash provided by operations:	
Sewer Receivable	11,925.50
Payroll Liabilities	-57,146.13
Net cash provided by Operating Activities	12,219.09
Net cash increase for period	12,219.09
Cash at beginning of period	6,991.32
Cash at end of period	19,210.41

WASTEWATER TREATMENT PLANT Trial Balance

	Jun 30,	17
	Debit	Credit
WW Checking	19,210.41	
Other Receivables	0.00	
Accounts Receivable	0.00	
Prior Period Adj - Rec	14,642.50	
Due from Other Funds	41,387.29	
Prepaid Insurance	0.00	
Sewer Receivable	6,146.19	
Allowance for Bad Debts	0.00	
Undeposited Funds	0.00	
Office Equipment	0.00	
Accumulated Depreciation - Impr		5,840.00
Sewer Improvements	5,840.00	
Accumulated Depreciation - Mach		107,939.34
Accumulated Depreciation - Sewe		2,093,300.16
Land	10,000.00	
Machinery & Equipment	107,939.34	
Sewer Plant	3,369,173.00	
Accounts Payable	0.00	
IRS Penalty	2,027.53	
Benefits Payable		1,364.32
Lease Payable	0.00	
Payroll Clearing	0.00	
Accrued Interest Payable	0.00	
Retirement Payable	0.00	0.700.00
Accounts Payable - year end	0.00	6,729.68
Accrued Wages	0.00	
Accrued Liabilities	0.00	0.000.00
Accrued Vacation/Sick Leave	14 100 F2	6,660.20
Payroll Liabilities	14,100.52	180.40
Sales Tax Payable	0.00	100.40
School Tax Payable Bonds Payable - FMHA	0.00	585 700 00
Contributed in Capital	0.00	585,700.00
Reserved for bond retirement	0.00	
Fund Balance	0.00	725,312.96
Interest Income		46.03
Tap-on Fee		100.00
Transfer-in		90,938.15
Wastewater Revenue		238,055.25
Loan - Principal	42,759.50	
Savings:FmHA Payments	17,859.50	
drug testing	50.00	
Wages	73,837.87	
Repairs/Maintenance	29,237.00	
Fuel	3,538.85	
Insurance	14,006.24	
Insurance:Health	22,341.68	
Insurance:Workers' Comp	5,152.91	
Line Maintenance	1,950.00	
Miscellaneous	365.32	
Office Supplies	1,472.76	
Professional Fees	4,895.89	
Repairs:Building Repairs	380.00	
Retirement	4,823.60	
Sales Tax	2,967.95	
Supplies	7,125.85	
Taxes:FICA	1,562.94	
Taxes:Medicare	365.51	
Testing	9,826.00	
Training/Travel	480.00	
Utilities	11,310.31	

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WASTEWATER TREATMENT PLANT Trial Balance

	Jun 30, 17	
	Debit	Credit
Utilities:Gas and Electric Utilities:Telephone	14,534.77 855.26	
TOTAL	3,862,166.49	3,862,166.49