

O & M
Balance Sheet
 As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
1000 · O&M Checking	91,363.48
Total Checking/Savings	91,363.48
Accounts Receivable	
1200 · Accounts Receivable	-2,636.32
Total Accounts Receivable	-2,636.32
Other Current Assets	
1210 · Garbage Receivable	16,904.04
1220 · Water Receivable	28,930.69
1250 · Due from other funds	80,669.88
1260 · Prior Period Adj. - Rec	3,773.25
Total Other Current Assets	130,277.86
Total Current Assets	219,005.02
Fixed Assets	
1500 · Land	28,028.21
1510 · Building	33,523.69
1520 · Machinery & Equipment	214,233.14
1530 · Water Line Asset	1,152,769.11
1540 · Improvement (not Bldg.)	346,711.07
1560 · Accumulated Depreciation - Buid	-29,324.16
1570 · Accumulated Depreciation - Mach	-154,108.82
1580 · Accumulated Depreciation -Other	-1,059,316.29
Total Fixed Assets	532,515.95
Other Assets	
2200 · Note Payable	-15,164.69
Total Other Assets	-15,164.69
TOTAL ASSETS	736,356.28
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2005 · Accounts Payable-year end	25,090.92
2030 · IRS Penalty	-2,607.18
2040 · Benefits Payable	1,278.64
2050 · Accrued Vacation & Sick Leave	4,104.00
2070 · Payroll Liabilities	
20701 · 457b Payable	180.00
20702 · AFLAC	511.74
20704 · Dental Payable	219.32
20705 · Federal/FICA Payable	2,321.16
20706 · FUTA	15.05
20708 · Kentucky Deferred Compensation	40.00
20709 · Kentucky Retirement Payable	636.26
20710 · KY WH Tax Payable	606.40
20711 · Liberty National PT	20.78
2070 · Payroll Liabilities - Other	2,564.80
Total 2070 · Payroll Liabilities	7,115.51
2210 · Bond Payable	155,239.38

O & M
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
2300 - Due to Other Funds	
2301 - Due to General Fund	6,626.07
2300 - Due to Other Funds - Other	34,394.15
	<hr/>
Total 2300 - Due to Other Funds	41,020.22
	<hr/>
Total Other Current Liabilities	231,241.49
	<hr/>
Total Current Liabilities	231,241.49
	<hr/>
Total Liabilities	231,241.49
	<hr/>
Equity	
3000 - Opening Bal Equity	2,050.45
3100 - Fund Balance	469,053.88
Net Income	34,010.46
	<hr/>
Total Equity	505,114.79
	<hr/>
TOTAL LIABILITIES & EQUITY	736,356.28
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O & M
Statement of Cash Flows
 July 2017 through June 2018

	Jul '17 - Jun 18
OPERATING ACTIVITIES	
Net Income	34,010.46
Adjustments to reconcile Net Income to net cash provided by operations:	
2020 · Interest	8,400.45
2070 · Payroll Liabilities	1,780.09
2070 · Payroll Liabilities:20701 · 457b Payable	180.00
2070 · Payroll Liabilities:20702 · AFLAC	511.74
2070 · Payroll Liabilities:20704 · Dental Payable	219.32
2070 · Payroll Liabilities:20705 · Federal/FICA Payable	2,321.16
2070 · Payroll Liabilities:20706 · FUTA	15.05
2070 · Payroll Liabilities:20708 · Kentucky Deferred Compensation	40.00
2070 · Payroll Liabilities:20709 · Kentucky Retirement Payable	636.26
2070 · Payroll Liabilities:20710 · KY WH Tax Payable	606.40
2070 · Payroll Liabilities:20711 · Liberty National PT	20.78
2080 · Sales Tax Payable	-261.15
2210 · Bond Payable	-2,210.62
2300 · Due to Other Funds:2301 · Due to General Fund	6,626.07
Net cash provided by Operating Activities	52,896.01
FINANCING ACTIVITIES	
3000 · Opening Bal Equity	2,050.45
3100 · Fund Balance	-8,400.45
Net cash provided by Financing Activities	-6,350.00
Net cash increase for period	46,546.01
Cash at beginning of period	44,817.47
Cash at end of period	91,363.48

O & M
Trial Balance
 As of June 30, 2018

	Jun 30, 18	
	Debit	Credit
1000 · O&M Checking	91,363.48	
1200 · Accounts Receivable		2,636.32
Allowance for Uncollectible Gar	0.00	
Allowance for Uncollectible Wat	0.00	
NSF Receivable	0.00	
Prepaid Insurance	0.00	
1210 · Garbage Receivable	16,904.04	
1220 · Water Receivable	28,930.69	
1240 · Grant Receivable	0.00	
1250 · Due from other funds	80,669.88	
1260 · Prior Period Adj. - Rec	3,773.25	
1499 · Undeposited Funds	0.00	
1500 · Land	28,028.21	
1510 · Building	33,523.69	
1520 · Machinery & Equipment	214,233.14	
1530 · Water Line Asset	1,152,769.11	
1540 · Improvement (not Bldng.)	346,711.07	
1560 · Accumulated Depreciation - Buil		29,324.16
1570 · Accumulated Depreciation - Mach		154,108.82
1580 · Accumulated Depreciation -Other		1,059,316.29
2200 · Note Payable		15,164.69
2000 · Accounts Payable	0.00	
2010 · School Tax Payable	0.00	
Accrued Liabilities	0.00	
KY Unemployment Payable	0.00	
Payroll Clearing	0.00	
2005 · Accounts Payable-year end		25,090.92
2020 · Interest	0.00	
2030 · IRS Penalty	2,607.18	
2040 · Benefits Payable		1,278.64
2050 · Accrued Vacation & Sick Leave		4,104.00
2060 · Accrued Wages	0.00	
2070 · Payroll Liabilities		2,564.80
2070 · Payroll Liabilities:20701 · 457b Payable		180.00
2070 · Payroll Liabilities:20702 · AFLAC		511.74
2070 · Payroll Liabilities:20704 · Dental Payable		219.32
2070 · Payroll Liabilities:20705 · Federal/FICA Payable		2,321.16
2070 · Payroll Liabilities:20706 · FUTA		15.05
2070 · Payroll Liabilities:20708 · Kentucky Deferred Compensation		40.00
2070 · Payroll Liabilities:20709 · Kentucky Retirement Payable		636.26
2070 · Payroll Liabilities:20710 · KY WH Tax Payable		606.40
2070 · Payroll Liabilities:20711 · Liberty National PT		20.78
2080 · Sales Tax Payable	0.00	
2090 · Accrued Interest Payable	0.00	
2210 · Bond Payable		155,239.38
2300 · Due to Other Funds		34,394.15
2300 · Due to Other Funds:2301 · Due to General Fund		6,626.07
Loan Payable	0.00	
Contributed in Capital	0.00	
3000 · Opening Bal Equity		2,050.45
3100 · Fund Balance		469,053.88
General Fund - Credit Card		4,055.44
4010 · Water Revenue		336,201.19
4015 · Sales Tax Income		3,195.99
4020 · Sanitation Revenue		160,054.84
4020 · Sanitation Revenue:Sewer Revenus:Sewer - CC & Vouchers		72,483.26
4025 · Utility Tax		5,143.75
4030 · Water Deposits		8,088.44
4040 · Reconnect Fee		4,235.00
4045 · Tap On Fee		1,850.00
4050 · Returned Check Fee		114.52
4060 · Water Salesman		10,702.01
4200 · Interest Income		79.57
4210 · Miscellaneous Income		267.62

O & M
Trial Balance
As of June 30, 2018

	Jun 30, 18	
	Debit	Credit
Codification	1,166.67	
General Fund Reimburse Expense	135.00	
Miscellaneous Expense	187.25	
Miscellaneous	5,385.00	
Recycle Center Pymt	2,167.73	
Refund/Reimbursement	209.65	
Returned Checks - Chargebacks	492.72	
Rural Development	5,710.62	
Sewer Reimbursement Expense	37,349.84	
Vehicle Fringe Benefit	0.00	
Water Deposit Refund	411.12	
4320 · Transfer Out	51,796.82	
5010 · School Tax	5,732.68	
5030 · Recycle	300.00	
5050 · Drug Testing	151.50	
5060 · Water Line	400.00	
5070 · Wages Expenses	72,777.21	
5085 · Depreciation Expense	1,800.00	
5087 · Dues & Subscriptions	1,859.81	
5090 · Repairs/Maintenance	5,986.42	
5095 · Equipment	183.86	
5100 · Fuel	8,575.68	
5110 · Insurance:5120 · Health	11,339.00	
5110 · Insurance:5125 · Liability Insurance	11,887.37	
5110 · Insurance:5130 · Workers Compensation	9,301.17	
5140 · Office Supplies	1,835.15	
5150 · Professional Fees	5,359.49	
5150 · Professional Fees:5151 · Accounting	133.34	
5155 · Postage	3,239.18	
5170 · Repairs	0.00	
5170 · Repairs:5180 · Building Repairs	4,962.50	
5170 · Repairs:5185 · Vehicle Repair	783.10	
5190 · Retirement	11,659.84	
5200 · Sales Tax	2,804.47	
5210 · Sanitation	137,326.53	
5220 · Supplies	2,095.72	
5225 · Payroll Taxes	5,054.15	
5225 · Payroll Taxes:5230 · Federal-FICA	3,246.25	
5250 · Testing/Inspection	6,070.74	
5260 · Training/Travel	495.12	
5270 · Utilities:5280 · Gas and Electric	5,314.37	
5270 · Utilities:5285 · Telephone	1,037.75	
5290 · Water Expense	145,347.50	
9999 - Ask Man Accountant	388.85	
TOTAL	<u>2,571,974.91</u>	<u>2,571,974.91</u>

WASTEWATER TREATMENT PLANT

02/23/19

Balance Sheet

Accrual Basis

As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
1100 · Checking 14418770	13,507.94
Total Checking/Savings	13,507.94
Other Current Assets	
1210 · Prior Period Adj - Rec	14,642.50
1230 · Sewer Receivable	6,146.19
1250 · Due from Other Funds	
1255 · Due From General Fund	11,105.86
1250 · Due from Other Funds - Other	41,387.29
Total 1250 · Due from Other Funds	52,493.15
Total Other Current Assets	73,281.84
Total Current Assets	86,789.78
Fixed Assets	
1500 · Land	10,000.00
1520 · Machinery & Equipment	107,939.34
1540 · Sewer Improvements	5,840.00
1550 · Sewer Plant	3,369,173.00
1560 · Accumulated Depreciation - Mach	-107,939.34
1570 · Accumulated Depreciation - Impr	-5,840.00
1580 · Accumulated Depreciation - Sewe	-2,093,300.16
Total Fixed Assets	1,285,872.84
TOTAL ASSETS	1,372,662.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 · Accounts Payable	18.50
Total Accounts Payable	18.50
Other Current Liabilities	
FUTA Payable	3.52
1120 · Payroll Clearing	9.74
2105 · Accounts Payable - year end	6,729.68
2106 · Due to General Fund	8,056.19
2110 · IRS Penalty	-2,027.53
2120 · Benefits Payable	1,364.32
2140 · Retirement Payable	189.29
2170 · Accrued Vacation/Sick Leave	6,660.20
2180 · Payroll Liabilities	
2181 · 457B Payable	180.00
2182 · AFLAC	95.88
2183 · Combined Insurance	88.43
2184 · Dental Payable	36.08
2185 · Federal/FICA Payable	6,916.20
2186 · Health Ins. Payable	2,205.08
2188 · KY WH Tax Payable	230.50
Total 2180 · Payroll Liabilities	9,752.17
2190 · Sales Tax Payable	2.27
Total Other Current Liabilities	30,739.85
Total Current Liabilities	30,758.35

WASTEWATER TREATMENT PLANT

02/23/19

Balance Sheet

Accrual Basis

As of June 30, 2018

	<u>Jun 30, 18</u>
Long Term Liabilities	
2210 · Bonds Payable - FMHA	585,700.00
Total Long Term Liabilities	<u>585,700.00</u>
Total Liabilities	616,458.35
Equity	
3105 · Opening Bal Equity	1,638.29
3120 · Fund Balance	784,416.15
Net Income	-29,850.17
Total Equity	<u>756,204.27</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,372,662.62</u></u>

WASTEWATER TREATMENT PLANT
Statement of Cash Flows
 July 2017 through June 2018

	Jul '17 - Jun 18
OPERATING ACTIVITIES	
Net Income	-29,850.17
Adjustments to reconcile Net Income to net cash provided by operations:	
1250 · Due from Other Funds:1255 · Due From General Fund	-11,105.86
2100 · Accounts Payable	18.50
FUTA Payable	3.52
1120 · Payroll Clearing	9.74
2106 · Due to General Fund	8,056.19
2140 · Retirement Payable	1,852.76
2180 · Payroll Liabilities	14,100.52
2180 · Payroll Liabilities:2181 · 457B Payable	180.00
2180 · Payroll Liabilities:2182 · AFLAC	95.88
2180 · Payroll Liabilities:2183 · Combined Insurance	88.43
2180 · Payroll Liabilities:2184 · Dental Payable	36.08
2180 · Payroll Liabilities:2185 · Federal/FICA Payable	6,916.20
2180 · Payroll Liabilities:2186 · Health Ins. Payable	2,205.08
2180 · Payroll Liabilities:2188 · KY WH Tax Payable	230.50
2190 · Sales Tax Payable	-178.13
	-7,340.76
Net cash provided by Operating Activities	-7,340.76
FINANCING ACTIVITIES	
3105 · Opening Bal Equity	1,638.29
	1,638.29
Net cash provided by Financing Activities	1,638.29
Net cash increase for period	-5,702.47
Cash at beginning of period	19,210.41
Cash at end of period	13,507.94

WASTEWATER TREATMENT PLANT

Trial Balance

As of June 30, 2018

02/23/19

Accrual Basis

	Jun 30, 18	
	Debit	Credit
1100 · Checking 14418770	13,507.94	
1220 · Other Receivables	0.00	
1200 · Accounts Receivable	0.00	
1110 · Undeposited Funds	0.00	
1210 · Prior Period Adj - Rec	14,642.50	
1230 · Sewer Receivable	6,146.19	
1240 · Allowance for Bad Debts	0.00	
1250 · Due from Other Funds	41,387.29	
1250 · Due from Other Funds:1255 · Due From General Fund	11,105.86	
1300 · Prepaid Insurance	0.00	
1500 · Land	10,000.00	
1510 · Office Equipment	0.00	
1520 · Machinery & Equipment	107,939.34	
1540 · Sewer Improvements	5,840.00	
1550 · Sewer Plant	3,369,173.00	
1560 · Accumulated Depreciation - Mach		107,939.34
1570 · Accumulated Depreciation - Impr		5,840.00
1580 · Accumulated Depreciation - Sewe		2,093,300.16
2100 · Accounts Payable		18.50
FUTA Payable		3.52
1120 · Payroll Clearing		9.74
2105 · Accounts Payable - year end		6,729.68
2106 · Due to General Fund		8,056.19
2110 · IRS Penalty	2,027.53	
2120 · Benefits Payable		1,364.32
2130 · Accrued Interest Payable	0.00	
2140 · Retirement Payable		189.29
2150 · Accrued Wages	0.00	
2160 · Accrued Liabilities	0.00	
2170 · Accrued Vacation/Sick Leave		6,660.20
2180 · Payroll Liabilities	0.00	
2180 · Payroll Liabilities:2181 · 457B Payable		180.00
2180 · Payroll Liabilities:2182 · AFLAC		95.88
2180 · Payroll Liabilities:2183 · Combined Insurance		88.43
2180 · Payroll Liabilities:2184 · Dental Payable		36.08
2180 · Payroll Liabilities:2185 · Federal/FICA Payable		6,916.20
2180 · Payroll Liabilities:2186 · Health Ins. Payable		2,205.08
2180 · Payroll Liabilities:2187 · Kentucky Deferred Compensation	0.00	
2180 · Payroll Liabilities:2188 · KY WH Tax Payable		230.50
2190 · Sales Tax Payable		2.27
2195 · School Tax Payable	0.00	
2200 · Lease Payable	0.00	
2210 · Bonds Payable - FMHA		585,700.00
3100 · Contributed in Capital	0.00	
3105 · Opening Bal Equity		1,638.29
3110 · Reserved for bond retirement	0.00	
3120 · Fund Balance		784,416.15
4100 · Tap-on Fee		200.00
4110 · Wastewater Revenue		268,457.67
4200 · Interest Income		25.06
4300 · Transfer-in		43,108.84
Codification	1,166.67	
publishing	33.33	
Refund/Reimbursement	40.00	
4310 · Transfer out	3,542.38	
5010 · Drug Testing	37.50	
5020 · Wages	87,630.73	
5025 · Chemicals	8,075.81	
5030 · Repairs/Maintenance	10,371.21	
5030 · Repairs/Maintenance:5032 · Building Repairs	606.80	
5030 · Repairs/Maintenance:5034 · Vehicle Repairs	531.38	
5040 · Fuel	5,831.47	
5045 · IT Expense	605.00	
5050 · Insurance:5060 · Health Insurance	23,600.65	

WASTEWATER TREATMENT PLANT

Trial Balance

As of June 30, 2018

02/23/19

Accrual Basis

	Jun 30, 18	
	Debit	Credit
5050 · Insurance:5065 · Liability Insurance	11,887.39	
5050 · Insurance:5070 · Workers' Comp Insurance	9,301.14	
5080 · Line Maintenance	94.99	
5090 · Miscellaneous	1,982.71	
5110 · Office Supplies	1,500.46	
5115 · Postage	220.05	
5120 · Professional Fees	4,286.53	
5120 · Professional Fees:5121 · Accounting	133.33	
5140 · Retirement	25,183.49	
5150 · Sales Tax	661.53	
5153 · Small Tools and Equipment	893.86	
5155 · Software Maintenance	1,429.99	
5160 · Supplies	1,963.04	
5165 · Taxes - Payroll	4,572.37	
5165 · Taxes - Payroll:5170 · FICA	4,752.45	
5165 · Taxes - Payroll:5180 · Medicare	546.95	
5190 · Testing	5,843.76	
5200 · Training/Travel	1,396.47	
5210 · Utilities:5220 · Gas and Electric	26,900.61	
5210 · Utilities:5230 · Telephone	1,987.19	
5240 · Vehicle Fringe Benefit	0.00	
5500 · Savings:5510 · FmHA Payments	61,692.50	
5500 · Savings:5520 · FmHA Sewer Sinking Fund	28,000.00	
5500 · Savings:5530 · Wastewater Capital Improvement	900.00	
5500 · Savings:5540 · Wastewater Depreciation Fund	3,438.00	
TOTAL	3,923,411.39	3,923,411.39

CITY OF IRVINGTON

Balance Sheet

As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Certificates of Deposit	
1110 · 14261-FSB	2,833.89
1120 · 14498-FSB	3,280.26
1130 · 14868-FSB	4,214.07
1140 · 16152-FSB	2,257.07
1150 · 16416-FSB	2,159.70
1100 · Certificates of Deposit - Other	-36.76
Total 1100 · Certificates of Deposit	14,708.23
1160 · GF Checking	148,266.52
1170 · Drug Enforcement Acct-FSB	1,689.21
Total Checking/Savings	164,663.96
Other Current Assets	
1200 · Due from Other Funds	
1205 · Due from Operation & Maintenan	5,063.70
1210 · Due from WasteWater	4,809.52
1200 · Due from Other Funds - Other	49,400.40
Total 1200 · Due from Other Funds	59,273.62
1300 · Franchise Fee Receivable	664.38
1310 · Insurance Premium Tax Receivabl	26,301.88
1320 · IRS Penalty	1,648.73
1330 · Loan Proceeds	-10,000.00
1340 · Property Taxes Rec.-Delinquent	10,625.70
1347 · KLEFPF Receivable	131.54
Total Other Current Assets	88,645.85
Total Current Assets	253,309.81
TOTAL ASSETS	253,309.81
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Accounts Payable - year end	4,422.95
2200 · Accrued Vacation/Sick Leave	3,687.00
2210 · Benefits Payable	
22112 · Aflac Insurance Payble	205.76
22113 · CERS Payable	3,383.60
22115 · Dental Payable	74.46
22116 · Health Insurance Payable	2,788.28
22117 · Kentucky Deferred Compensation	60.00
22118 · Liberty National	22.50
2210 · Benefits Payable - Other	1,424.71
Total 2210 · Benefits Payable	7,959.31
2215 · Payroll Liabilities	
2230 · Federal/FICA Payable	10,597.60
2235 · Kentucky Withholding	576.74
Total 2215 · Payroll Liabilities	11,174.34
2220 · Due to Other Funds	
2221 · Due to Wastewater	11,105.86
2220 · Due to Other Funds - Other	170,288.93
Total 2220 · Due to Other Funds	181,394.79

CITY OF IRVINGTON
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
2222 - Due to OM	1,023.61
Total Other Current Liabilities	<u>209,662.00</u>
Total Current Liabilities	<u>209,662.00</u>
Total Liabilities	209,662.00
Equity	
3001 - Opening Bal Equity	4,240.51
3100 - Fund Balance	132,364.28
Net Income	<u>-92,956.98</u>
Total Equity	<u>43,647.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>253,309.81</u></u>

CITY OF IRVINGTON
Statement of Cash Flows
 July 2017 through June 2018

	Jul '17 - Jun 18
OPERATING ACTIVITIES	
Net Income	-92,956.98
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Due from Other Funds:1205 · Due from Operation & Maintenananc	-5,063.70
1200 · Due from Other Funds:1210 · Due from WasteWater	-4,809.52
1347 · KLEFPF Receivable	-131.54
2210 · Benefits Payable:22112 · Aflac Insurance Payble	205.76
2210 · Benefits Payable:22113 · CERS Payable	3,383.60
2210 · Benefits Payable:22115 · Dental Payable	74.46
2210 · Benefits Payable:22116 · Health Insurance Payable	2,788.28
2210 · Benefits Payable:22117 · Kentucky Deferred Compensation	60.00
2210 · Benefits Payable:22118 · Liberty National	22.50
2215 · Payroll Liabilities:2230 · Federal/FICA Payable	133,566.16
2215 · Payroll Liabilities:2235 · Kentucky Withholding	1,363.99
2220 · Due to Other Funds:2221 · Due to Wastewater	11,105.86
2222 · Due to OM	1,023.61
Net cash provided by Operating Activities	50,632.48
FINANCING ACTIVITIES	
3001 · Opening Bal Equity	4,240.51
Net cash provided by Financing Activities	4,240.51
Net cash increase for period	54,872.99
Cash at beginning of period	109,790.97
Cash at end of period	164,663.96

CITY OF IRVINGTON

Trial Balance

As of June 30, 2018

	Jun 30, 18	
	Debit	Credit
Police Dept. CD	0.00	
1011 - Senior Center	0.00	
1100 - Certificates of Deposit		36.76
1100 - Certificates of Deposit:15205	0.00	
1100 - Certificates of Deposit:15666	0.00	
1100 - Certificates of Deposit:CD	0.00	
1100 - Certificates of Deposit:1110 - 14261-FSB	2,833.89	
1100 - Certificates of Deposit:1120 - 14498-FSB	3,280.26	
1100 - Certificates of Deposit:1130 - 14868-FSB	4,214.07	
1100 - Certificates of Deposit:1140 - 16152-FSB	2,257.07	
1100 - Certificates of Deposit:1145 - 16277-FSB	0.00	
1100 - Certificates of Deposit:1150 - 16416-FSB	2,159.70	
1160 - GF Checking	148,266.52	
1170 - Drug Enforcement Acct-FSB	1,689.21	
Interest Rec.	0.00	
1190 - Accounts Receivable	0.00	
Accrued Int. Rec.	0.00	
Due to Water System	0.00	
other miscellaneous receivables	0.00	
Property Tax Receivable	0.00	
1111 - Receivable	0.00	
1136 - Depot Receivable	0.00	
1186 - Due from CDBG	0.00	
1200 - Due from Other Funds	49,400.40	
1200 - Due from Other Funds:1205 - Due from Operation & Maintenanc	5,063.70	
1200 - Due from Other Funds:1210 - Due from WasteWater	4,809.52	
1300 - Franchise Fee Receivable	664.38	
1310 - Insurance Premium Tax Receivabl	26,301.88	
1320 - IRS Penalty	1,648.73	
1330 - Loan Proceeds		10,000.00
1340 - Property Taxes Rec.-Delinquent	10,625.70	
1347 - KLEFPF Receivable	131.54	
Base Court Fee Receivable	0.00	
Construction in Process	0.00	
1161 - Prepaid Insurance	0.00	
insurance w/h payable	0.00	
Principal - Notes Payable	0.00	
2110 - Accounts Payable	0.00	
Acct Payable-Year End	0.00	
Accts Payable	0.00	
Due to Wastewater	0.00	
FUTA Payable	0.00	
Ins wh	0.00	
Payroll Clearing	0.00	
Payroll Liab-Year End	0.00	
SUTA Payble	0.00	
2016 - Insurance Premium Tax Payable	0.00	
2036 - Garnishment Payable	0.00	
2100 - Accounts Payable - year end		4,422.95
2200 - Accrued Vacation/Sick Leave		3,687.00
2205 - Accrued Payroll	0.00	
2210 - Benefits Payable		1,424.71
2210 - Benefits Payable:22111 - 457B Payable	0.00	
2210 - Benefits Payable:22112 - Affac Insurance Payble		205.76
2210 - Benefits Payable:22113 - CERS Payable		3,383.60
2210 - Benefits Payable:22114 - Combined Insurance	0.00	
2210 - Benefits Payable:22115 - Dental Payable		74.46
2210 - Benefits Payable:22116 - Health Insurance Payable		2,788.28
2210 - Benefits Payable:22117 - Kentucky Deferred Compensation		60.00
2210 - Benefits Payable:22118 - Liberty National		22.50
2210 - Benefits Payable:22119 - ROTH Payable	0.00	
2215 - Payroll Liabilities:2230 - Federal/FICA Payable		10,597.60
2215 - Payroll Liabilities:2235 - Kentucky Withholding		576.74
2220 - Due to Other Funds		170,288.93

CITY OF IRVINGTON

Trial Balance

As of June 30, 2018

	Jun 30, 18	
	Debit	Credit
2220 · Due to Other Funds:2221 · Due to Wastewater		11,105.86
2222 · Due to OM		1,023.61
Lease Payable - Leasing One	0.00	
3001 · Opening Bal Equity		4,240.51
3100 · Fund Balance		132,364.28
Government Services Fees		2,400.00
Tax Revenue:Vehicle Tax		18,416.32
4090 · City Sticker Revenue		9,040.00
4100 · Copies		120.41
4110 · Depot Rental		930.00
4120 · Fire Department Revenue		629.53
4120 · Fire Department Revenue:Fund Raising		1,166.95
4120 · Fire Department Revenue:Homeland Security Reimbursement		10,300.00
4120 · Fire Department Revenue:State Aid		11,000.00
4120 · Fire Department Revenue:41211 · Donations		350.00
4120 · Fire Department Revenue:41213 · Miscellaneous		395.00
4130 · Franchise - Cable TV		4,912.50
4140 · Franchise - Gas		9,022.85
4150 · Franchise - RECC		37,729.81
4160 · Grants:Highway Safety		1,320.95
4160 · Grants:Litter Abatement		672.70
4160 · Grants:Vance Simmons Reimburse		750.00
4160 · Grants:4165 · LGEAF/Coal & Mineral		2,575.15
4160 · Grants:4170 · Grants -HB 413		4,224.41
4160 · Grants:4180 · Police Grants-KLEFPF		15,799.48
4200 · Interest Earned		227.23
4210 · License & Permits		491.60
4220 · Miscellaneous Income		14,607.96
4220 · Miscellaneous Income:Police		33.00
4230 · Mowing		315.00
4240 · Occupational Licenses		6,190.00
4250 · Police Department Income:42501 · Arrest Fees		160.00
4250 · Police Department Income:42502 · K-9 Unit		7,530.26
4250 · Police Department Income:42503 · Miscellaneous		10,728.83
4250 · Police Department Income:42505 · Police Reports		445.00
4255 · RECC Collections income		3,600.00
4260 · Recycle		7,803.36
4270 · Returned Check Fee Income		238.28
4273 · Rock & Haul		643.08
4280 · Tax Revenue - Ins. Premium Tax		175,427.22
4290 · Tax Revenue - Property Tax		211,393.26
4300 · Transfer - In		3,519.38
4300 · Transfer - In:AFLAC owed to GF		503.44
4300 · Transfer - In:Marathon owed to GF		1,261.59
4300 · Transfer - In:Taxes		10,561.63
4300 · Transfer - In:Wages - Sewer		766.39
4300 · Transfer - In:Wages - Water		670.60
4300 · Transfer - In:4201 · Streets (Road Aid)		54,456.32
4320 · Fire Dues		12,532.33
4330 · Lease Proceeds:4335 · Leases - Bluegrass Cellular		16,859.14
Codification	1,166.66	
Drug Test		132.00
Equipment	1,250.26	
Government Services, LLC	6,000.00	
Pest Control		490.00
Petty Cash		105.30
Recreational Trails Expense	17,639.27	
4151 · Refund/Reimbursement		0.00
5100 · Ballpark Payment	17,214.34	
5130 · Building Payment - City Hall	12,151.32	
5140 · City Hall - Utilities:5150 · City Hall - Gas and Electric	30,073.58	
5140 · City Hall - Utilities:5155 · City Hall - Utilities - Phone	3,414.09	
5190 · Council Fee Expense	4,800.00	
5200 · Depot:Depot Deposit Refund		500.00

CITY OF IRVINGTON

Trial Balance

As of June 30, 2018

	Jun 30, 18	
	Debit	Credit
5200 · Depot:5160 · City Hall-Gas/Electric- Depot	1,513.05	
5212 · Dues & Subscriptions	1,044.02	
5215 · Fire Dept.:Signs	502.00	
5215 · Fire Dept.:State Aid	11,068.48	
5215 · Fire Dept.:5096 · Air Pack Payment	23,916.50	
5215 · Fire Dept.:5180 · Fire Dept.- Equipment	15,132.65	
5215 · Fire Dept.:52151 · Dues & Subscriptions	1,285.00	
5215 · Fire Dept.:5220 · Fire Dept-Building Maintenance	776.72	
5215 · Fire Dept.:5230 · Fire Dept - Fuel	2,162.51	
5215 · Fire Dept.:5234 · Fire Dept - Repair & Maint	1,743.33	
5215 · Fire Dept.:5240 · Fire Dept - Miscellaneous	1,340.41	
5215 · Fire Dept.:5250 · Fire Dept - Repairs	4,166.36	
5215 · Fire Dept.:5260 · Fire Dept - Supplies	807.52	
5215 · Fire Dept.:5270 · Fire Dept -Training/Travel	2,054.13	
5215 · Fire Dept.:5300 · Fire Dept - Utilities	5,650.31	
5310 · Fuel	16.00	
5330 · Insurance Expense:5340 · Insurance - Health:5221 · Police Dept- Health Insurance	28,994.81	
5330 · Insurance Expense:5350 · Workers' Compensation	9,301.08	
5330 · Insurance Expense:5360 · Liability Insurance	15,507.04	
5370 · Legal & Accounting	5,354.12	
5380 · Miscellaneous Expense	13,894.37	
5390 · Office Supplies	4,162.87	
5410 · Payroll Expenses	12,565.54	
5420 · Payroll Taxes	42,263.81	
5420 · Payroll Taxes:5430 · FICA	111,745.11	
5420 · Payroll Taxes:5440 · Medicare	1,112.59	
5450 · Police Department:KLEFPF	732.26	
5450 · Police Department:5256 · Payroll Taxes	2,757.94	
5450 · Police Department:5261 · Retirement	8,180.24	
5450 · Police Department:5460 · PD - Cruiser Payment	16,745.00	
5450 · Police Department:5470 · PD - Fuel	19,416.95	
5450 · Police Department:5480 · PD - Miscellaneous	1,144.82	
5450 · Police Department:5482 · PD - Office/Car Supplies	643.19	
5450 · Police Department:5490 · PD - Radio Equip Maint	2,510.00	
5450 · Police Department:5495 · PD - Repairs & Maint	353.86	
5450 · Police Department:5520 · PD - Uniforms	190.10	
5450 · Police Department:5530 · PD - Utilities - Gas/Electric	2,028.60	
5450 · Police Department:5535 · PD - Utilities - Telephones/WiFi	1,117.95	
5450 · Police Department:5540 · PD - Vehicle Repair	18,027.62	
5450 · Police Department:5550 · PD - Wages	169,620.57	
5560 · Postage	1,019.11	
5575 · Property Evaluation Tax Roll	2,288.62	
5580 · Publishing	1,100.00	
5590 · Recycle Expense	941.79	
5620 · Repairs/Maintenance	1,724.34	
5630 · Retirement	37,381.13	
5635 · Software Maintenance	621.66	
5640 · Street/Sidewalks	54,501.90	
5650 · Supplies	262.80	
5660 · Training/Travel	4,580.78	
5680 · Wages Expense	2,088.20	
6200 · Transfer Out	2,681.36	
TOTAL	1,029,024.51	1,029,024.51