

City Of Muldraugh - General Fund
Balance Sheet
As of June 30, 2018

| | Jun 30, 18 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Cash - General Fund | 116,533.07 |
| 1001 · Payroll Cash | 4,634.88 |
| 1150 · Due from other fund - O & M | 6,357.55 |
| Total Checking/Savings | 127,525.50 |
| Other Current Assets | |
| 1100 · Accounts Receivable - Taxes | 1,069.34 |
| 1110 · Accounts Receivable - Occ. Tax | 21,690.69 |
| 1120 · Accounts Receivable - Ins. Prem | 25,316.31 |
| 1140 · Accounts Receivable - KLEFPF | 395.64 |
| Total Other Current Assets | 48,471.98 |
| Total Current Assets | 175,997.48 |
| TOTAL ASSETS | <u>175,997.48</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2001 · *Accounts Payable | -0.30 |
| Total Accounts Payable | -0.30 |
| Other Current Liabilities | |
| 2000 · Accounts Payable | 2,848.52 |
| 2100 · Payroll Liabilities | 3,972.68 |
| Total Other Current Liabilities | 6,821.20 |
| Total Current Liabilities | 6,820.90 |
| Total Liabilities | 6,820.90 |
| Equity | |
| 3000 · Fund Balances - Unreserved | 48,460.64 |
| 3900 · Retained Earnings | 112,327.60 |
| Net Income | 8,388.34 |
| Total Equity | 169,176.58 |
| TOTAL LIABILITIES & EQUITY | <u>175,997.48</u> |

City Of Muldraugh - Municipal Road Fund
Balance Sheet
As of June 30, 2018

| | Jun 30, 18 |
|--|------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Cash - Street & Road Fund | 31,265.23 |
| Total Checking/Savings | 31,265.23 |
| Other Current Assets | |
| 1100 · Road Aid Receivables | 1,518.40 |
| Total Other Current Assets | 1,518.40 |
| Total Current Assets | 32,783.63 |
| TOTAL ASSETS | <u>32,783.63</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2001 · *Accounts Payable | -80.06 |
| Total Accounts Payable | -80.06 |
| Other Current Liabilities | |
| 2000 · Accounts Payable | 80.06 |
| Total Other Current Liabilities | 80.06 |
| Total Current Liabilities | 0.00 |
| Total Liabilities | 0.00 |
| Equity | |
| 3000 · Fund Balance - Road Fund | 23,845.70 |
| 3900 · Retained Earnings | -3,040.34 |
| Net Income | 11,978.27 |
| Total Equity | 32,783.63 |
| TOTAL LIABILITIES & EQUITY | <u>32,783.63</u> |

City Of Muldraugh - Land Development Fund
Balance Sheet
As of June 30, 2018

| | <u>Jun 30, 18</u> |
|--|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Cash - Land Development | 42,628.19 |
| Total Checking/Savings | <u>42,628.19</u> |
| Total Current Assets | <u>42,628.19</u> |
| TOTAL ASSETS | <u><u>42,628.19</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| Transfer In - Operation & Maint | 3,263.75 |
| Total Other Current Liabilities | <u>3,263.75</u> |
| Total Current Liabilities | <u>3,263.75</u> |
| Total Liabilities | <u>3,263.75</u> |
| Equity | |
| 3000 · Fund Balance - Land Development | 34,274.44 |
| 3900 · Retained Earnings | -3,125.79 |
| Net Income | <u>8,215.79</u> |
| Total Equity | <u>39,364.44</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>42,628.19</u></u> |

City Of Muldraugh - Police Special Account
Balance Sheet
As of June 30, 2018

| | <u>Jun 30, 18</u> |
|--|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Cash - Police Special Account | 2,420.84 |
| Total Checking/Savings | <u>2,420.84</u> |
| Total Current Assets | <u>2,420.84</u> |
| TOTAL ASSETS | <u><u>2,420.84</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3000 · Fund Balance - Police Spec. Acc | 2,440.96 |
| 3900 · Retained Earnings | <u>-20.12</u> |
| Total Equity | <u>2,420.84</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>2,420.84</u></u> |

City of Muldraugh Festival Account
Balance Sheet
As of June 30, 2018

| | <u>Jun 30, 18</u> |
|---------------------------------------|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Cash - Festival Account | 4,723.46 |
| Total Checking/Savings | <u>4,723.46</u> |
| Total Current Assets | <u>4,723.46</u> |
| TOTAL ASSETS | <u><u>4,723.46</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3000 · Opening Balance Equity | 3,282.16 |
| 3200 · Retained Earnings | -1,202.19 |
| Net Income | 2,643.49 |
| Total Equity | <u>4,723.46</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>4,723.46</u></u> |

Muldraugh Safe Room
Balance Sheet
As of June 30, 2018

| | <u>Jun 30, 18</u> |
|---------------------------------------|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Muldraugh Safe Room | 503.29 |
| Total Checking/Savings | 503.29 |
| Other Current Assets | |
| Reserve Deposit | 7,650.00 |
| Total Other Current Assets | 7,650.00 |
| Total Current Assets | 8,153.29 |
| TOTAL ASSETS | <u>8,153.29</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Retained Earnings | 9,567.87 |
| Net Income | -1,414.58 |
| Total Equity | 8,153.29 |
| TOTAL LIABILITIES & EQUITY | <u>8,153.29</u> |

City Of Muldraugh - Revenue Fund
Balance Sheet
As of June 30, 2018

| | <u>Jun 30, 18</u> |
|--|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Cash - Revenue Fund | 6,823.40 |
| Total Checking/Savings | <u>6,823.40</u> |
| Other Current Assets | |
| 1100 · Accounts Receivable - Sewer | 41,084.56 |
| 1110 · Accounts Receivable - Water | 22,873.12 |
| 1115 · Accounts Receivable - Garbage | 20,340.17 |
| 1121 · Accounts Receivable - Infiltrat | 6,359.03 |
| Total Other Current Assets | <u>90,656.88</u> |
| Total Current Assets | <u>97,480.28</u> |
| TOTAL ASSETS | <u><u>97,480.28</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3000 · Fund Balance - Revenue Fund | 76,799.84 |
| 3900 · Retained Earnings | 16,331.40 |
| Net Income | 4,349.04 |
| Total Equity | <u>97,480.28</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>97,480.28</u></u> |

City Of Muldraugh - Operations & Maintenance

01/28/19

Balance Sheet

Accrual Basis

As of January 28, 2019

| | Jan 28, 19 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Cash On Hand | 100.00 |
| 1010 · Cash - Operation & Maint. | 4,091.17 |
| 2095 · Due To Other Funds | -6,357.55 |
| Total Checking/Savings | -2,166.38 |
| Total Current Assets | -2,166.38 |
| Fixed Assets | |
| 1100 · Machinery & Equipment | 115,983.82 |
| 1110 · Accumulated Dep. - M&E | -114,930.87 |
| 1120 · Water Lines & Accessories | 971,386.79 |
| 1130 · Accumulated Dep. - Water Lines | -609,672.76 |
| 1140 · Sewer Lines & Accessories | 3,248,281.51 |
| 1150 · Accumulated Dep. - Sewer Lines | -752,037.88 |
| 1160 · Office Equipment | 57,017.63 |
| 1170 · Accumulated Dep. - Office Equip | -47,352.51 |
| 1180 · Trucks | 42,567.00 |
| 1190 · Accumulated Dep. - Trucks | -18,230.53 |
| Total Fixed Assets | 2,893,012.20 |
| Other Assets | |
| 1500 · Deferred Outflows-Pension | 55,969.15 |
| Total Other Assets | 55,969.15 |
| TOTAL ASSETS | 2,946,814.97 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 2010 · Accounts Payable | 18,599.99 |
| 2065 · Christmas Club Payable | 138.69 |
| 2070 · Accrued Vacation | 6,675.06 |
| 2080 · Sales & Utilities Tax Payable | 1,196.55 |
| 2100 · Farmers Home Loan | 53,273.03 |
| 2140 · Lease One Magnolia | 24,806.41 |
| 2998 · Deferred Inflows - Pension Rela | 14,712.31 |
| 2999 · Net Pension Liability | 245,781.41 |
| Total Other Current Liabilities | 365,183.45 |
| Total Current Liabilities | 365,183.45 |
| Long Term Liabilities | |
| 2110 · Notes Payable - Bank | 33,239.88 |
| Total Long Term Liabilities | 33,239.88 |
| Total Liabilities | 398,423.33 |
| Equity | |
| 3000 · Fund Balance - Unreserved | 2,947,826.77 |
| 3900 · Retained Earnings | -398,689.70 |
| Net Income | -745.43 |
| Total Equity | 2,548,391.64 |
| TOTAL LIABILITIES & EQUITY | 2,946,814.97 |

City Of Muldraugh - Bond & Interest Sinking Fund
Balance Sheet
As of June 30, 2018

| | <u>Jun 30, 18</u> |
|--|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1024 · Cash - Bond & Int. Sinking Fund | 8,593.53 |
| Total Checking/Savings | <u>8,593.53</u> |
| Total Current Assets | 8,593.53 |
| Other Assets | |
| 1500 · Accrued Interest | -1,331.83 |
| Total Other Assets | <u>-1,331.83</u> |
| TOTAL ASSETS | <u><u>7,261.70</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3000 · Fund Balance - Bond & Interest | 21,299.16 |
| 3001 · Opening Bal Equity | -1,531.82 |
| 3900 · Retained Earnings | -7,851.53 |
| Net Income | -4,654.11 |
| Total Equity | <u>7,261.70</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>7,261.70</u></u> |

City Of Muldraugh - Depreciation Fund
Balance Sheet
As of June 30, 2018

| | <u>Jun 30, 18</u> |
|---|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Cash - Depreciation Fund | 10,144.35 |
| Total Checking/Savings | <u>10,144.35</u> |
| Total Current Assets | <u>10,144.35</u> |
| TOTAL ASSETS | <u><u>10,144.35</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3000 · Fund Balance - Depreciation Fund | 12,965.59 |
| 3900 · Retained Earnings | -4,390.58 |
| Net Income | <u>1,569.34</u> |
| Total Equity | <u>10,144.35</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>10,144.35</u></u> |

City Of Muldraugh - Sewer Surcharge Fund
Balance Sheet
As of June 30, 2018

| | <u>Jun 30, 18</u> |
|---------------------------------------|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1019 - Cash - Sewer Surcharge | 1,927.30 |
| Total Checking/Savings | <u>1,927.30</u> |
| Total Current Assets | <u>1,927.30</u> |
| TOTAL ASSETS | <u><u>1,927.30</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3000 - Fund Balance - Sewer Surcharge | 9,908.76 |
| 3900 - Retained Earnings | 3,394.58 |
| Net Income | <u>-11,376.04</u> |
| Total Equity | <u>1,927.30</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,927.30</u></u> |

City of Muldraugh Sewer Infiltration
Balance Sheet
As of June 30, 2018

| | Jun 30, 18 |
|---------------------------------------|-----------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Muldraugh Infiltration Fund | 1,318.55 |
| Total Checking/Savings | 1,318.55 |
| Total Current Assets | 1,318.55 |
| TOTAL ASSETS | 1,318.55 |
| LIABILITIES & EQUITY | |
| Equity | |
| Retained Earnings | 1,154.05 |
| Net Income | 164.50 |
| Total Equity | 1,318.55 |
| TOTAL LIABILITIES & EQUITY | 1,318.55 |

City Of Muldraugh - Meter Deposit Fund
Balance Sheet
As of June 30, 2018

| | <u>Jun 30, 18</u> |
|---------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1025 · Cash - Meter Deposit Fund | 47,243.72 |
| Total Checking/Savings | 47,243.72 |
| Total Current Assets | 47,243.72 |
| TOTAL ASSETS | <u>47,243.72</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2001 · Accounts Payable | -841.76 |
| Total Accounts Payable | -841.76 |
| Other Current Liabilities | |
| 2000 · Customer Deposits | 40,488.54 |
| 2002 · Accts Payable | 841.76 |
| Total Other Current Liabilities | 41,330.30 |
| Total Current Liabilities | 40,488.54 |
| Total Liabilities | 40,488.54 |
| Equity | |
| 3000 · Fund Balance - Meter Deposit | 3,775.18 |
| 3900 · Retained Earnings | 1,417.17 |
| Net Income | 1,562.83 |
| Total Equity | 6,755.18 |
| TOTAL LIABILITIES & EQUITY | <u>47,243.72</u> |

Muldraugh Storm Water Management Fund
Balance Sheet
As of June 30, 2018

| | <u>Jun 30, 18</u> |
|---------------------------------------|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Muldraugh Storm Water Mgmt Fund | 18,664.40 |
| Total Checking/Savings | <u>18,664.40</u> |
| Total Current Assets | <u>18,664.40</u> |
| TOTAL ASSETS | <u><u>18,664.40</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Unrestricted Net Assets | 8,573.61 |
| Net Income | <u>10,090.79</u> |
| Total Equity | <u>18,664.40</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>18,664.40</u></u> |