

## CITY OF IRVINGTON

## Trial Balance

As of June 30, 2021

02/11/22

Cash Basis

	Jun 30, 21	
	Debit	Credit
Police Dept. CD		0.00
1000 · Bank Accounts-Checking:1010 · Gen Fund - FSB #4004	70,555.75	
1000 · Bank Accounts-Checking:1015 · O&M - FSB #8026	12,321.85	
1000 · Bank Accounts-Checking:1020 · WasteWater - FSB #8770	16,607.79	
1000 · Bank Accounts-Checking:1025 · Christmas Fund - CB#7827	0.00	
1000 · Bank Accounts-Checking:1030 · Cedar Hill Cemetary - FSB #8708	404.54	
1000 · Bank Accounts-Checking:1035 · Drug Enforcement -FSB #1568	2,968.46	
1000 · Bank Accounts-Checking:1040 · Fire Dept - CB #1310	30,321.86	
1000 · Bank Accounts-Checking:1045 · Fire Dept - FSB #2005	0.00	
1000 · Bank Accounts-Checking:1050 · K9 - FSB #9977	472.71	
1000 · Bank Accounts-Checking:1055 · State Aid - FSB #1011	44.28	
1000 · Bank Accounts-Checking:1060 · Veteran's Memorial - FSB #6241	112.22	
1011 · Senior Center	0.00	
1100 · Savings Accounts:1110 · Cedar Hill Cem Fund -FSB #4705	77,199.91	
1100 · Savings Accounts:1115 · Fire Department - FSB #4415	4,844.92	
1100 · Savings Accounts:1120 · Local Govt Asst Fund- FSB #3216	34,498.48	
1100 · Savings Accounts:1125 · Public Water 1969 - FSB #1664	6,215.35	
1100 · Savings Accounts:1130 · Municipal Street Aid -FSB #1502	3,752.21	
1100 · Savings Accounts:1135 · Sinking Fund FmHa -FSB #5871	19,825.22	
1100 · Savings Accounts:1140 · WW Cap Impr Fund - FSB #5452	2,104.60	
1100 · Savings Accounts:1145 · WW System Depr Fund - FSB #5443	7,176.68	
1100 · Savings Accounts:1150 · WaterWorks Impr - FSB #2589	3,359.22	
1200 · Certificates of Deposit	0.00	
1200 · Certificates of Deposit:15205	0.00	
1200 · Certificates of Deposit:15666	0.00	
1200 · Certificates of Deposit:CD	0.00	
1200 · Certificates of Deposit:1202 · 1000872 (14261)-FSB	2,862.40	
1200 · Certificates of Deposit:1204 · 14498-FSB	2,972.46	
1200 · Certificates of Deposit:1206 · 14868-FSB	4,273.50	
1200 · Certificates of Deposit:1208 · 1000841 (16152)-FSB	2,361.48	
1200 · Certificates of Deposit:1210 · 16277-FSB	2,399.27	
1200 · Certificates of Deposit:1212 · 1000842 (16416) -FSB	2,259.62	
1200 · Certificates of Deposit:1214 · 16276 - FSB	15,995.20	
1200 · Certificates of Deposit:1216 · 16275 - FSB	7,997.63	
1200 · Certificates of Deposit:1218 · 14501 - FSB	10,184.09	
1200 · Certificates of Deposit:1220 · 14499 - FSB	10,184.09	
1200 · Certificates of Deposit:1222 · 00003545 - CB	2,025.69	
1300 · Employee Advance	0.00	
1300 · Employee Advance:1305 · Brandon Brinkley	0.00	
1300 · Employee Advance:1310 · Brian Board	0.00	
1300 · Employee Advance:1320 · Craig Ball	0.00	
1300 · Employee Advance:1325 · Jason Ballman	0.00	
1300 · Employee Advance:1330 · Joshua Jackson	0.00	
1300 · Employee Advance:1335 · Misty Swink	0.00	
1300 · Employee Advance:1345 · Travis Dalton	0.00	
Interest Rec.		81.00
1350 · Accounts Receivable	20,199.04	
1351 · A/R Prior Period Adjustment	3,009.66	
1462 · School Tax Receivable	794.38	
1464 · Sales Tax Receivable	349.46	
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	
1370 · Due from Other Funds	99,475.68	
1370 · Due from Other Funds:1372 · Due from Operation & Maintenanc		14,085.57
1370 · Due from Other Funds:1373 · Due from General Funds	16,105.86	
1370 · Due from Other Funds:1375 · Due from WasteWater	27,719.77	
1400 · Franchise Fee Receivable	4,068.02	
1410 · Insurance Premium Tax Receivabl	36,871.56	
1420 · IRS Penalty	0.00	

## CITY OF IRVINGTON

## Trial Balance

As of June 30, 2021

02/11/22

Cash Basis

	Jun 30, 21	
	Debit	Credit
1430 · KLEPPF Receivable		295.57
1440 · LGEAF Receivable	392.45	
1450 · Loan Proceeds	0.00	
1460 · Property Taxes Rec.-Delinquent	3,420.11	
1466 · Garbage Receivable	12,369.83	
1468 · Water Receivable	26,577.02	
1470 · Vehicle Tax Receivable	2,733.73	
1499 · Undeposited Funds	0.00	
1500 · Deferred Outflows	94,806.00	
1505 · Machinery and Equipment	428,695.16	
1545 · Office Furniture and Equipment	2,095.00	
1510 · Land	37,347.00	
1540 · Buildings	44,931.72	
1561 · Sewer Plant	3,763,741.55	
1562 · Sewer Improvements	5,840.00	
1563 · 2013 Waterline Extension Acct	220.50	
1564 · Water Line Asset	2,687,690.39	
1565 · Accum. Depr. - Machinery		337,498.64
1570 · Accum. Depr. - Buildings		44,931.72
1580 · Accum. Depr. - Improvements		5,840.00
1595 · Accum Depr - Sewer		2,132,756.91
1596 · Accumulated Depreciation-Other		1,174,360.66
Base Court Fee Receivable	0.00	
Construction in Process	0.00	
1161 · Prepaid Insurance	0.00	
1600 · Lease Payable-KACO	2,444.25	
1700 · Note Payable		15,164.69
insurance w/h payable	904.50	
Principal - Notes Payable		7,345.18
2010 · School Tax Payable		1,845.76
2110 · Accounts Payable		18,580.59
MASTERCARD	0.00	
2015 · Credit Card -Mastercard		7.77
Acct Payable-Year End		2,899.90
Accts Payable	0.00	
Due to Wastewater	0.00	
FUTA Payable	0.00	
Ins wh	50.90	
Payroll Clearing	0.00	
Payroll Liab-Year End	0.00	
SUTA Payble	0.00	
2005 · Account Payable-year end		30,187.83
2016 · Insurance Premium Tax Payable	0.00	
2111 · Direct Deposit Liabilities	4,935.15	
2115 · Accounts Payable - year end		43,514.46
2200 · Accrued Vacation/Sick Leave		9,382.36
2203 · Accrued Interest Payable		19,456.87
2205 · Accrued Payroll		7,902.93
2206 · Sales Tax Payable		303.93
22100 · Benefits Payable	0.00	
22100 · Benefits Payable:22111 · 457B Payable		1,012.25
22100 · Benefits Payable:22112 · Aflac Insurance Payble	1,163.65	
22100 · Benefits Payable:22113 · CERS Payable	17,929.96	
22100 · Benefits Payable:22114 · Combined Insurance	0.00	
22100 · Benefits Payable:22115 · Dental Payable		4,264.32
22100 · Benefits Payable:22116 · Health Insurance Payable	19,254.09	
22100 · Benefits Payable:22117 · Kentucky Deferred Compensation		160.00
22100 · Benefits Payable:22118 · Liberty National	80.18	
22100 · Benefits Payable:22119 · ROTH Payable	847.50	
2215 · Payroll Liabilities	0.00	
2215 · Payroll Liabilities:2230 · Federal/FICA Payable		210,075.35
2215 · Payroll Liabilities:2235 · Kentucky Withholding	2,182.86	
2215 · Payroll Liabilities:2237 · Child Support	0.00	
2215 · Payroll Liabilities:2239 · Garnishment	0.00	

## CITY OF IRVINGTON

## Trial Balance

As of June 30, 2021

02/11/22

Cash Basis

	Jun 30, 21	
	Debit	Credit
2220 · Due to Other Funds		105,088.69
2220 · Due to Other Funds:2221 · Due to Wastewater	9,992.94	
2220 · Due to Other Funds:2222 · Due to OM		6,855.69
2220 · Due to Other Funds:2223 · Due to GF	23,057.90	
2410 · Net Pension Liability		355,834.00
2500 · Deferred Inflows		18,238.00
4000 · CB Loan - Fire Truck		40,429.10
4002 · 2020 Dodge Durango & Equip		43,222.86
4010 · Loan from OM to WW	0.00	
4015 · Loan from GF to OM	30,000.00	
4020 · Loan from GF to WW	0.00	
4100 · Customer Deposits		42,755.07
4400 · Bond Payable		154,146.88
4400 · Bond Payable:4410 · Bond 91-03	12,100.00	
4400 · Bond Payable:4420 · Bond 91-05		193,000.00
Lease Payable - Leasing One	0.00	
4500 · Bond 92-1		455,000.00
4600 · Bond 92-2		31,900.00
5000 · Opening Bal Equity		83,705.70
5100 · Retained Earnings		103,967.49
5250 · Unrestricted Net Assets		64,408.92
5400 · Fund Balance		1,541,189.37
5500 · Prior Period Adjustment		449,920.83
6010 · Arrest Fees		158.50
6015 · Cemetary Income		8,050.00
6020 · City Sticker Revenue		6,105.50
6030 · City Services - Copy, Fax, etc		146.50
6050 · Donations		2,025.00
6050 · Donations:6055 · Fire Department Donations		325.00
6060 · Drug Enforcement Income		502.50
6070 · Fire Dues:6072 · City Fire Dues		24,050.00
6070 · Fire Dues:6073 · County Fire Dues		13,065.43
6080 · Franchise Tax:6085 · Cable TV - Franchise		5,103.02
6080 · Franchise Tax:6090 · Gas - Franchise		7,911.15
6080 · Franchise Tax:6095 · RECC - Franchise		35,401.73
6100 · Grants:6110 · HB 413 Grant		3,905.09
6100 · Grants:6115 · KLEFPF - Police Grant		22,401.28
6100 · Grants:6120 · LGAAF/Coal & Mineral Grant		2,113.84
6100 · Grants:6130 · Other Grants		118,929.10
6150 · Interest Earned		580.99
6170 · Leases - Bluegrass Cellular		16,859.14
6180 · License & Permits		8,120.35
6210 · Mowing		5,135.00
6220 · Municipal Road Aid		21,763.00
6230 · Police Reports		280.00
6240 · RECC Collections Income		3,300.00
6250 · Reconnect Fee		2,600.00
6260 · Recycle Income		362.49
6270 · Returned Check Fee Income		75.00
6280 · Rock & Haul		87.29
6300 · Sales Tax Income		5,529.93
6310 · Sanitation Revenue		158,337.74
6330 · State Aid - Fire Dept		11,000.00
6340 · Tap On Fee		6,300.00
6350 · Tax Revenue:6355 · Insurance Premium Tax		189,788.12
6350 · Tax Revenue:6360 · Property Tax		183,050.95
6350 · Tax Revenue:6365 · Vehicle Property Tax		22,147.62
6370 · Utility Tax Income		8,636.26
6380 · Vendor Compensation		64.31
6385 · Veteran Memorial Project		100.00
6390 · Water Deposits		15,950.00
6390 · Water Deposits:6395 · Water Deposit Refund	4,150.00	
6400 · Waste Water Revenue		260,596.15
6410 · Water Revenue		327,188.26

## CITY OF IRVINGTON

## Trial Balance

As of June 30, 2021

02/11/22

Cash Basis

	Jun 30, 21	
	Debit	Credit
6420 · Water Salesman		17,261.01
7000 · Wages Expense	365,609.37	
8020 · Advertising/Promotional	3,583.68	
8040 · Bank Charges	152.00	
8060 · Chemicals	8,217.50	
8080 · Contract Labor	66.97	
8090 · Copier Lease Payment	2,993.14	
8100 · Council Fee Expense	4,800.00	
8140 · Drug Testing	688.00	
8160 · Dues, Fees & Subscriptions	12,442.71	
8180 · Encroachment	952.50	
8200 · Equipment	22,474.26	
8220 · Fuel	30,392.83	
8230 · Grant	10,000.00	
8240 · Insurance Expense:8250 · Health Insurance	62,605.20	
8240 · Insurance Expense:8260 · Liability Insurance	16,264.16	
8240 · Insurance Expense:8265 · Property Insurance	34,898.43	
8240 · Insurance Expense:8270 · Workers' Compensation	19,611.20	
8240 · Insurance Expense:8280 · Other Insurance	667.70	
8300 · Interest Expense	38,742.60	
8320 · K-9 Expenses	1,129.90	
8360 · Meals & Entertainment	886.63	
8372 · Memorial Stones	400.00	
8375 · Miscellaneous Expense		0.01
8380 · Office Supplies	4,595.66	
8400 · Parks	1,418.55	
8420 · Payroll Tax Expense	0.00	
8420 · Payroll Tax Expense:8430 · FICA	24,941.50	
8420 · Payroll Tax Expense:8435 · Ky Unemployment	236.21	
8460 · Postage	4,885.77	
8480 · Professional Fees	5,425.00	
8480 · Professional Fees:8490 · Accounting	905.00	
8480 · Professional Fees:8500 · Attorney - Legal	10,331.50	
8480 · Professional Fees:8510 · Medical	228.00	
8520 · Property Evaluation Tax Roll	2,434.27	
8540 · Publishing	761.20	
8550 · Recycle Expense	377.40	
8555 · Reimbursement Program-Fire De	2,690.00	
8560 · Rent Expense	1,121.05	
8580 · Repairs/Maintenance	1,656.81	
8580 · Repairs/Maintenance:8590 · Building Repairs & Maintenance	8,907.91	
8580 · Repairs/Maintenance:8590 · Building Repairs & Maintenance:8600 · City Hall - Buil...	654.19	
8580 · Repairs/Maintenance:8590 · Building Repairs & Maintenance:8610 · Depot - Buildi...	152.09	
8580 · Repairs/Maintenance:8590 · Building Repairs & Maintenance:8620 · Police Dept - ...	249.30	
8580 · Repairs/Maintenance:8630 · Equipment Repairs	13,920.42	
8580 · Repairs/Maintenance:8640 · Radio Equip Maintenance	1,241.00	
8580 · Repairs/Maintenance:8650 · Vehicle Repair & Maintenance	19,675.47	
8580 · Repairs/Maintenance:8660 · Other Repair & Maintenance	19,877.17	
8680 · Retirement	117,291.93	
8700 · Sales Tax Expense	5,694.74	
8720 · Sanitation Expense	137,293.84	
8740 · School - Utility Tax Expense	8,558.20	
8760 · Small Tools	1,489.57	
8770 · Software Maintenance	5,825.00	
8780 · Street/Sidewalks	63,514.23	
8800 · Supplies	8,016.85	
8820 · Testing - Inspection	22,793.19	
8840 · Training/Travel	7,064.88	
8860 · Tree Removal	6,800.00	
8880 · Turn Out Gear	3,323.95	
8900 · Uniforms	1,932.21	
8920 · Utilities:8930 · Gas & Electric	57,460.93	
8920 · Utilities:8930 · Gas & Electric:8940 · City Hall	3,654.89	
8920 · Utilities:8930 · Gas & Electric:8950 · Depot	891.15	

**CITY OF IRVINGTON**

**Trial Balance**

**As of June 30, 2021**

	<b>Jun 30, 21</b>	
	<b>Debit</b>	<b>Credit</b>
8920 · Utilities:8930 · Gas & Electric:8960 · Police Department	2,435.53	
8920 · Utilities:8970 · Telephone - WiFi	10,630.20	
8990 · Water Expense	172,908.30	
8999 · Capital Outlay	15,505.00	
9000 · Payments:9010 · Air Pack Payment	19,805.23	
9000 · Payments:9020 · Ballpark Payment	14,630.91	
9000 · Payments:9030 · City Hall Building Payment	12,151.32	
9000 · Payments:9060 · Fire Dept - Truck Payment	9,470.66	
9000 · Payments:9080 · Recycle Payment	8,667.91	
<b>TOTAL</b>	<b>9,286,924.12</b>	<b>9,286,924.12</b>

**CITY OF IRVINGTON**  
**Profit & Loss**  
**July 2020 through June 2021**

	Jul '20 - Jun 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
6010 · Arrest Fees	158.50
6015 · Cemetary Income	8,050.00
6020 · City Sticker Revenue	6,105.50
6030 · City Services - Copy, Fax, etc	146.50
6050 · Donations	
6055 · Fire Department Donations	325.00
6050 · Donations - Other	2,025.00
<b>Total 6050 · Donations</b>	<b>2,350.00</b>
6060 · Drug Enforcement Income	502.50
6070 · Fire Dues	
6072 · City Fire Dues	24,050.00
6073 · County Fire Dues	13,065.43
<b>Total 6070 · Fire Dues</b>	<b>37,115.43</b>
6080 · Franchise Tax	
6085 · Cable TV - Franchise	5,103.02
6090 · Gas - Franchise	7,911.15
6095 · RECC - Franchise	35,401.73
<b>Total 6080 · Franchise Tax</b>	<b>48,415.90</b>
6100 · Grants	
6110 · HB 413 Grant	3,905.09
6115 · KLEFPF - Police Grant	22,401.28
6120 · LGCAF/Coal & Mineral Grant	2,113.84
6130 · Other Grants	118,929.10
<b>Total 6100 · Grants</b>	<b>147,349.31</b>
6150 · Interest Earned	580.99
6170 · Leases - Bluegrass Cellular	16,859.14
6180 · License & Permits	8,120.35
6210 · Mowing	5,135.00
6220 · Municipal Road Aid	21,763.00
6230 · Police Reports	280.00
6240 · RECC Collections Income	3,300.00
6250 · Reconnect Fee	2,600.00
6260 · Recycle Income	362.49
6270 · Returned Check Fee Income	75.00
6280 · Rock & Haul	87.29
6300 · Sales Tax Income	5,529.93
6310 · Sanitation Revenue	158,337.74
6330 · State Aid - Fire Dept	11,000.00
6340 · Tap On Fee	6,300.00
6350 · Tax Revenue	
6355 · Insurance Premium Tax	189,788.12
6360 · Property Tax	183,050.95
6365 · Vehicle Property Tax	22,147.62
<b>Total 6350 · Tax Revenue</b>	<b>394,986.69</b>
6370 · Utility Tax Income	8,636.26
6380 · Vendor Compensation	64.31
6385 · Veteran Memorial Project	100.00
6390 · Water Deposits	
6395 · Water Deposit Refund	-4,150.00
6390 · Water Deposits - Other	15,950.00
<b>Total 6390 · Water Deposits</b>	<b>11,800.00</b>

**CITY OF IRVINGTON**  
**Profit & Loss**  
**July 2020 through June 2021**

	Jul '20 - Jun 21
6400 · Waste Water Revenue	260,596.15
6410 · Water Revenue	327,188.26
6420 · Water Salesman	17,261.01
<b>Total Income</b>	<b>1,511,157.25</b>
Cost of Goods Sold	
7000 · Wages Expense	365,609.37
<b>Total COGS</b>	<b>365,609.37</b>
<b>Gross Profit</b>	<b>1,145,547.88</b>
<b>Expense</b>	
8020 · Advertising/Promotional	3,583.68
8040 · Bank Charges	152.00
8060 · Chemicals	8,217.50
8080 · Contract Labor	66.97
8090 · Copier Lease Payment	2,993.14
8100 · Council Fee Expense	4,800.00
8140 · Drug Testing	688.00
8160 · Dues, Fees & Subscriptions	12,442.71
8180 · Encroachment	952.50
8200 · Equipment	22,474.26
8220 · Fuel	30,392.83
8230 · Grant	10,000.00
8240 · Insurance Expense	
8250 · Health Insurance	62,605.20
8260 · Liability Insurance	16,264.16
8265 · Property Insurance	34,898.43
8270 · Workers' Compensation	19,611.20
8280 · Other Insurance	667.70
<b>Total 8240 · Insurance Expense</b>	<b>134,046.69</b>
8300 · Interest Expense	38,742.60
8320 · K-9 Expenses	1,129.90
8360 · Meals & Entertainment	886.63
8372 · Memorial Stones	400.00
8375 · Miscellaneous Expense	-0.01
8380 · Office Supplies	4,595.66
8400 · Parks	1,418.55
8420 · Payroll Tax Expense	
8430 · FICA	24,941.50
8435 · Ky Unemployment	236.21
8420 · Payroll Tax Expense - Other	0.00
<b>Total 8420 · Payroll Tax Expense</b>	<b>25,177.71</b>
8460 · Postage	4,885.77
8480 · Professional Fees	
8490 · Accounting	905.00
8500 · Attorney - Legal	10,331.50
8510 · Medical	228.00
8480 · Professional Fees - Other	5,425.00
<b>Total 8480 · Professional Fees</b>	<b>16,889.50</b>
8520 · Property Evaluation Tax Roll	2,434.27
8540 · Publishing	761.20
8550 · Recycle Expense	377.40
8555 · Reimbursement Program-Fire De	2,690.00
8560 · Rent Expense	1,121.05

**CITY OF IRVINGTON**  
**Profit & Loss**  
**July 2020 through June 2021**

	Jul '20 - Jun 21
8580 · Repairs/Maintenance	
8590 · Building Repairs & Maintenance	
8600 · City Hall - Building R&M	654.19
8610 · Depot - Building R&M	152.09
8620 · Police Dept - Building R&M	249.30
8590 · Building Repairs & Maintenance - Other	8,907.91
<b>Total 8590 · Building Repairs &amp; Maintenance</b>	<b>9,963.49</b>
8630 · Equipment Repairs	13,920.42
8640 · Radio Equip Maintenance	1,241.00
8650 · Vehicle Repair & Maintenance	19,675.47
8660 · Other Repair & Maintenance	19,877.17
8580 · Repairs/Maintenance - Other	1,656.81
<b>Total 8580 · Repairs/Maintenance</b>	<b>66,334.36</b>
8680 · Retirement	117,291.93
8700 · Sales Tax Expense	5,694.74
8720 · Sanitation Expense	137,293.84
8740 · School - Utility Tax Expense	8,558.20
8760 · Small Tools	1,489.57
8770 · Software Maintenance	5,825.00
8780 · Street/Sidewalks	63,514.23
8800 · Supplies	8,016.85
8820 · Testing - Inspection	22,793.19
8840 · Training/Travel	7,064.88
8860 · Tree Removal	6,800.00
8880 · Turn Out Gear	3,323.95
8900 · Uniforms	1,932.21
8920 · Utilities	
8930 · Gas & Electric	
8940 · City Hall	3,654.89
8950 · Depot	891.15
8960 · Police Department	2,435.53
8930 · Gas & Electric - Other	57,460.93
<b>Total 8930 · Gas &amp; Electric</b>	<b>64,442.50</b>
8970 · Telephone - WiFi	10,630.20
<b>Total 8920 · Utilities</b>	<b>75,072.70</b>
8990 · Water Expense	172,908.30
8999 · Capital Outlay	15,505.00
<b>Total Expense</b>	<b>1,051,739.46</b>
<b>Net Ordinary Income</b>	<b>93,808.42</b>
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
9000 · Payments	
9010 · Air Pack Payment	19,805.23
9020 · Ballpark Payment	14,630.91
9030 · City Hall Building Payment	12,151.32
9060 · Fire Dept - Truck Payment	9,470.66
9080 · Recycle Payment	8,667.91
<b>Total 9000 · Payments</b>	<b>64,726.03</b>
<b>Total Other Expense</b>	<b>64,726.03</b>
<b>Net Other Income</b>	<b>-64,726.03</b>
<b>Net Income</b>	<b>29,082.39</b>



**CITY OF IRVINGTON**  
**Balance Sheet**  
**As of June 30, 2021**

Jun 30, 21

**ASSETS****Current Assets****Checking/Savings****1000 · Bank Accounts-Checking**

1010 · Gen Fund - FSB #4004	70,555.75
1015 · O&M - FSB #8026	12,321.85
1020 · WasteWater - FSB #8770	16,607.79
1030 · Cedar Hill Cemetary - FSB #8708	404.54
1035 · Drug Enforcement -FSB #1568	2,968.46
1040 · Fire Dept - CB #1310	30,321.86
1050 · K9 - FSB #9977	472.71
1055 · State Aid - FSB #1011	44.28
1060 · Veteran's Memorial - FSB #6241	112.22

**Total 1000 · Bank Accounts-Checking** 133,809.46

**1100 · Savings Accounts**

1110 · Cedar Hill Cem Fund -FSB #4705	77,199.91
1115 · Fire Department - FSB #4415	4,844.92
1120 · Local Govt Asst Fund- FSB #3216	34,498.48
1125 · Public Water 1969 - FSB #1664	6,215.35
1130 · Municipal Street Aid -FSB #1502	3,752.21
1135 · Sinking Fund FmHa -FSB #5871	19,825.22
1140 · WW Cap Impr Fund - FSB #5452	2,104.60
1145 · WW System Depr Fund - FSB #5443	7,176.68
1150 · WaterWorks Impr - FSB #2589	3,359.22

**Total 1100 · Savings Accounts** 158,976.59

**1200 · Certificates of Deposit**

1202 · 1000872 (14261)-FSB	2,862.40
1204 · 14498-FSB	2,972.46
1206 · 14868-FSB	4,273.50
1208 · 1000841 (16152)-FSB	2,361.48
1210 · 16277-FSB	2,399.27
1212 · 1000842 (16416) -FSB	2,259.62
1214 · 16276 - FSB	15,995.20
1216 · 16275 - FSB	7,997.63
1218 · 14501 - FSB	10,184.09
1220 · 14499 - FSB	10,184.09
1222 · 00003545 - CB	2,025.69

**Total 1200 · Certificates of Deposit** 63,515.43

**Total Checking/Savings** 356,301.48

**Accounts Receivable**

Interest Rec.	-81.00
1350 · Accounts Receivable	20,199.04
1351 · A/R Prior Period Adjustment	3,009.66
1462 · School Tax Receivable	794.38
1464 · Sales Tax Receivable	349.46

**Total Accounts Receivable** 24,271.54

**Other Current Assets**

1370 · Due from Other Funds	
1372 · Due from Operation & Maintenanc	-14,085.57
1373 · Due from General Funds	16,105.86
1375 · Due from WasteWater	27,719.77
1370 · Due from Other Funds - Other	99,475.68

**Total 1370 · Due from Other Funds** 129,215.74

## CITY OF IRVINGTON

## Balance Sheet

As of June 30, 2021

02/11/22

Cash Basis

	<u>Jun 30, 21</u>
1400 · Franchise Fee Receivable	4,068.02
1410 · Insurance Premium Tax Receivabl	36,871.56
1430 · KLEFPF Receivable	-295.57
1440 · LGEAF Receivable	392.45
1460 · Property Taxes Rec.-Delinquent	3,420.11
1466 · Garbage Receivable	12,369.83
1468 · Water Receivable	26,577.02
1470 · Vehicle Tax Receivable	2,733.73
1500 · Deferred Outflows	94,806.00
1505 · Machinery and Equipment	428,695.16
1545 · Office Furniture and Equipment	2,095.00
	<hr/>
Total Other Current Assets	740,949.05
	<hr/>
Total Current Assets	1,121,522.07
Fixed Assets	
1510 · Land	37,347.00
1540 · Buildings	44,931.72
1561 · Sewer Plant	3,763,741.55
1562 · Sewer Improvements	5,840.00
1563 · 2013 Waterline Extension Acct	220.50
1564 · Water Line Asset	2,687,690.39
1565 · Accum. Depr. - Machinery	-337,498.64
1570 · Accum. Depr. - Buildings	-44,931.72
1580 · Accum. Depr. - Improvements	-5,840.00
1595 · Accum Depr - Sewer	-2,132,756.91
1596 · Accumulated Depreciation-Other	-1,174,360.66
	<hr/>
Total Fixed Assets	2,844,383.23
Other Assets	
1600 · Lease Payable-KACO	2,444.25
1700 · Note Payable	-15,164.69
	<hr/>
Total Other Assets	-12,720.44
	<hr/>
<b>TOTAL ASSETS</b>	<b>3,953,184.86</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
insurance w/h payable	-904.50
Principal - Notes Payable	7,345.18
2010 · School Tax Payable	1,845.76
2110 · Accounts Payable	18,580.59
	<hr/>
Total Accounts Payable	26,867.03
Credit Cards	
2015 · Credit Card -Mastercard	7.77
	<hr/>
Total Credit Cards	7.77
Other Current Liabilities	
Acct Payable-Year End	2,899.90
Ins wh	-50.90
2005 · Account Payable-year end	30,187.83
2111 · Direct Deposit Liabilities	-4,935.15
2115 · Accounts Payable - year end	43,514.46
2200 · Accrued Vacation/Sick Leave	9,382.36
2203 · Accrued Interest Payable	19,456.87
2205 · Accrued Payroll	7,902.93
2206 · Sales Tax Payable	303.93

## CITY OF IRVINGTON

## Balance Sheet

As of June 30, 2021

	<u>Jun 30, 21</u>
22100 · Benefits Payable	
22111 · 457B Payable	1,012.25
22112 · Aflac Insurance Payable	-1,163.65
22113 · CERS Payable	-17,929.96
22115 · Dental Payable	4,264.32
22116 · Health Insurance Payable	-19,254.09
22117 · Kentucky Deferred Compensation	160.00
22118 · Liberty National	-80.18
22119 · ROTH Payable	-847.50
<b>Total 22100 · Benefits Payable</b>	<b>-33,838.81</b>
2215 · Payroll Liabilities	
2230 · Federal/FICA Payable	210,075.35
2235 · Kentucky Withholding	-2,182.86
<b>Total 2215 · Payroll Liabilities</b>	<b>207,892.49</b>
2220 · Due to Other Funds	
2221 · Due to Wastewater	-9,992.94
2222 · Due to OM	6,855.69
2223 · Due to GF	-23,057.90
2220 · Due to Other Funds - Other	105,088.69
<b>Total 2220 · Due to Other Funds</b>	<b>78,893.54</b>
2410 · Net Pension Liability	355,834.00
2500 · Deferred Inflows	18,238.00
4000 · CB Loan - Fire Truck	40,429.10
4002 · 2020 Dodge Durango & Equip	43,222.86
4015 · Loan from GF to OM	-30,000.00
4100 · Customer Deposits	42,755.07
4400 · Bond Payable	
4410 · Bond 91-03	-12,100.00
4420 · Bond 91-05	193,000.00
4400 · Bond Payable - Other	154,146.88
<b>Total 4400 · Bond Payable</b>	<b>335,046.88</b>
<b>Total Other Current Liabilities</b>	<b>1,167,135.36</b>
<b>Total Current Liabilities</b>	<b>1,194,010.16</b>
Long Term Liabilities	
4500 · Bond 92-1	455,000.00
4600 · Bond 92-2	31,900.00
<b>Total Long Term Liabilities</b>	<b>486,900.00</b>
<b>Total Liabilities</b>	<b>1,680,910.16</b>
Equity	
5000 · Opening Bal Equity	83,705.70
5100 · Retained Earnings	103,967.49
5250 · Unrestricted Net Assets	64,408.92
5400 · Fund Balance	1,541,189.37
5500 · Prior Period Adjustment	449,920.83
Net Income	29,082.39
<b>Total Equity</b>	<b>2,272,274.70</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,953,184.86</b>