

CITY OF PARK HILLS
Balance Sheet
As of October 31, 2018

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
0010000 · GENERAL FUND CASH	913,764.25
0010100 · GENERAL FUND RESERVE	488,169.34
0010200 · PETTY CASH	100.00
0010300 · POLICE KSP CRASH	2,245.02
0010500 · CREIGHTON FUND CASH	68,271.08
0010600 · HERITAGE LOCK BOX	0.43
Total Checking/Savings	<u>1,472,550.12</u>
Total Current Assets	1,472,550.12
Fixed Assets	
0020000 · LAND& IMPROVE	109,671.00
0020100 · BUILDING/IMPROVEMENT	245,405.07
0020200 · INFRASTRUCTURE	11,565,977.94
0020300 · VEHICLES	892,188.69
0020400 · EQUIPMENT	655,032.50
0025100 · AD BULDINGS/IMPROVE	-159,985.00
0025200 · AD INFRASTRUCTURE	-8,220,079.00
0025300 · AD VEHICLES	-418,300.00
0025400 · AD EQUIPMENT	-621,273.00
Total Fixed Assets	<u>4,048,638.20</u>
TOTAL ASSETS	<u><u>5,521,188.32</u></u>

CITY OF PARK HILLS
Balance Sheet
As of October 31, 2018

Oct 31, 18

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

0050000 · VOUCHERS PAYABLE 1,628.07

Total Accounts Payable 1,628.07

Other Current Liabilities

0051500 · COMPENSATED ABSENCES 10,841.33

0054200 · DUE TO ROAD TAX FUND 218,947.40

0057000 · PENSION WITHHOLDING -1,050.02

0057010 · PENSION HEALTH INS. CONTRIB 68.45

Total Other Current Liabilities 228,807.16

Total Current Liabilities 230,435.23

Long Term Liabilities

0060500 · HERITAGE BANK LOAN 39,209.12

Total Long Term Liabilities 39,209.12

Total Liabilities 269,644.35

Equity

0070000 · FUND BALANCE 1,042,910.62

0070200 · ADD'L ENTRIES PER AUDIT REC 4,024,992.99

Net Income 183,640.36

Total Equity 5,251,543.97

TOTAL LIABILITIES & EQUITY 5,521,188.32

CITY OF PARK HILLS
Profit & Loss Budget Performance
 October 2018

Ordinary Income/Expense	Oct 18	Jul - Oct 18	YTD Budget	% of Budget
Income				
0080010 · REAL ESTATE TAX	111,723.64	396,828.97	407,000.00	97.5%
0080020 · DELINQUENT PROPERTY TAX	315.32	-237.33	5,000.00	-4.75%
0080030 · PERSONAL PROPERTY TAX AUTO	5,423.21	22,351.90	55,000.00	40.64%
0080040 · FRANCHISE TAXES	0.00	0.00	26,000.00	0.0%
0080050 · FRANCHISE TAX CABLE TV	0.00	2,227.65	28,000.00	7.96%
0080055 · TANGIBLE TAX	3,338.75	11,958.63	20,000.00	59.79%
0080060 · PAYROLL TAX	606.75	73,177.12	190,000.00	38.51%
0080070 · MUNICIPAL INS. TAX	88,871.65	88,871.65	420,000.00	21.16%
0080080 · GROSS RECEIPTS TAX	3,144.97	8,707.02	70,000.00	12.44%
0080090 · OCCUPATIONAL LICENSE FEES	1,065.75	3,047.40	20,000.00	15.24%
0081010 · BEER & LIQUOR LICENSE FEES	0.00	0.00	1,775.00	0.0%
0081020 · TRASH COLLECTION FEES	52,684.53	193,216.01	195,000.00	99.09%
0081030 · BROMLEY POLICE CONTRACT	25,000.00	25,000.00	100,000.00	25.0%
0081050 · YARD SALE PERMITS	0.00	100.00	100.00	100.0%
0081060 · ANIMAL LICENSES	1,015.00	1,110.00	1,400.00	79.29%
0082010 · POLICE INCENTIVE PAY	2,726.89	10,258.68	28,000.00	36.64%
0082020 · POLICE FINES	25.00	25.00	1,000.00	2.5%
0082040 · LAW ENFORCEMENT FEE	1,911.71	1,911.71	5,000.00	38.23%
0085010 · PERMIT FEES	0.00	0.00	200.00	0.0%
0086045 · POLICE DEPT MISC REVENUE	95.00	255.00	700.00	36.43%
0087500 · MUNICIPAL STATE AID ADMIN	0.00	0.00	2,000.00	0.0%
0088010 · ROAD TAX FUND ADMIN	0.00	0.00	5,000.00	0.0%
0088500 · VEHICLE FEE ADMIN	0.00	0.00	4,000.00	0.0%
0089050 · INTEREST ON ACCOUNT	1,118.68	3,106.76	7,000.00	44.38%
0089060 · LEAF CLEANUP	0.00	0.00	1,400.00	0.0%
0089090 · MISCELLANEOUS REVENUE	4,100.00	4,100.00	1,000.00	410.0%
0089095 · TAX OVERPAYMENTS	-3,099.56	1,621.47	0.00	100.0%
0090000 · CEB FEES/NUISANCE LIENS	0.00	2,728.84	1,000.00	272.88%
Total Income	300,067.29	850,366.48	1,595,575.00	53.3%
Gross Profit	300,067.29	850,366.48	1,595,575.00	53.3%

CITY OF PARK HILLS
Profit & Loss Budget Performance
 October 2018

Expense	Oct 18	Jul - Oct 18	YTD Budget	% of Budget
109 · ADMINISTRATION				
1090010 · CITY CLERK - SALARY	6,393.00	19,637.13	54,100.00	36.3%
1090020 · ASSISTANT CLERK	561.00	2,513.00	9,000.00	27.92%
1090080 · LONGEVITY PAYS	0.00	0.00	1,600.00	0.0%
1090100 · EXPENSE ACCOUNT/CITY CLERK	0.00	0.00	600.00	0.0%
1090110 · EXPENSE ACCOUNT/ADMIN	0.00	499.88	4,000.00	12.5%
1090210 · MEMBERSHIP/CONTRIBUTION	350.00	849.00	3,500.00	24.26%
1090310 · SPECIAL SALARY MAYOR	0.00	0.00	3,600.00	0.0%
1090320 · SPECIAL SALARY COUNCIL	0.00	0.00	7,200.00	0.0%
1090330 · TRAINING/CONVENTIONS	0.00	0.00	3,000.00	0.0%
1090510 · BENE---MEDICAL INSURANCE	1,174.00	5,876.69	14,088.00	41.71%
1090520 · BENE---WORKERS COMP	9.94	75.90	250.00	30.36%
1090530 · BENE--DISABILITY INS	60.33	301.65	700.00	43.09%
1090540 · BENE---LIFE INSURANCE	16.55	82.75	250.00	33.1%
1090550 · BENE---SOCIAL SECURITY	417.23	1,280.42	4,553.00	28.12%
1090560 · BENE---MEDICARE	97.58	299.45	1,065.00	28.12%
1090570 · BENE---PENSION	1,340.35	2,385.66	11,700.00	20.39%
1090580 · BENE---DENTAL INS.	51.17	255.85	800.00	31.98%
1090590 · BENE ST.ELIZ.EMPL. PLAN	0.00	0.00	225.00	0.0%
1090600 · INSURANCE GENERAL	0.00	41.28	50.00	82.56%
1090620 · INSURANCE BOND	0.00	712.60	775.00	91.95%
1090700 · CELL PHONE	74.56	297.55	1,000.00	29.76%
1090800 · CLERK SUPPLIES	45.95	1,465.52	2,000.00	73.28%
1091100 · POSTAGE & CERTIFIED MAIL	0.00	62.14	300.00	20.71%
1091200 · TAX BILLS PVA LIST	95.00	11,478.03	11,500.00	99.81%
1091310 · REFUND TAX BILLS	684.30	821.16	0.00	100.0%
1092010 · ADVERTISING	403.44	2,748.02	7,000.00	39.26%
1093010 · CITY NEWSLETTER	0.00	385.46	1,500.00	25.7%
1098000 · CIVIC ASSN PARADE/PICNIC	0.00	0.00	1,000.00	0.0%
1099000 · BENE-UNEMPLOYMENT CONTR	0.00	0.00	200.00	0.0%
1099900 · MISC EXPENSE	0.00	0.00	1,200.00	0.0%
Total 109 · ADMINISTRATION	11,774.40	52,069.14	146,756.00	35.48%

CITY OF PARK HILLS
Profit & Loss Budget Performance
 October 2018

	<u>Oct 18</u>	<u>Jul - Oct 18</u>	<u>YTD Budget</u>	<u>% of Budget</u>
209 · PUBLIC WORKS				
2090030 · PART TIME HELP	0.00	375.00	5,000.00	7.5%
2090040 · PUBLIC WORKS DIRECTOR	4,800.00	14,340.00	41,600.00	34.47%
2090060 · P.W. OVERTIME PAY	675.00	1,335.00	2,000.00	66.75%
2090080 · P.W. LONGEVITY PAY	0.00	0.00	300.00	0.0%
2090500 · CLOTHING ALLOWANCE	0.00	114.79	500.00	22.96%
2090510 · BENE--MEDICAL INSURANCE	769.41	3,703.74	8,328.00	44.47%
2090520 · BENE WORKERS COMP	129.16	1,002.70	2,631.00	38.11%
2090530 · BENE DISABILITY INSURANCE	51.52	257.60	400.00	64.4%
2090540 · BENE--LIFE INSURANCE	26.20	131.00	315.00	41.59%
2090550 · BENE--SOCIAL SECURITY	333.87	978.36	3,000.00	32.61%
2090560 · BENE--MEDICARE	78.08	228.81	703.00	32.55%
2090570 · BENE--PENSION	1,176.03	3,366.99	9,245.00	36.42%
2090580 · BENE--DENTAL	22.61	113.05	275.00	41.11%
2090590 · BENE ST ELIZ EMPL PLAN	0.00	0.00	25.00	0.0%
2090595 · BENEFIT-UNEMPLOYMENT	0.00	0.00	100.00	0.0%
2090600 · INS TRUCKS/EQUIP.	0.00	2,708.23	2,600.00	104.16%
2090800 · P.W. SUPPLIES	14.29	609.03	2,000.00	30.45%
2090900 · MEMBERSHIP DUES	0.00	0.00	200.00	0.0%
2091510 · EQUIPMENT MNTN	673.14	3,604.89	3,000.00	120.16%
2091520 · EQUIPMENT RENTAL	0.00	0.00	1,500.00	0.0%
2091710 · VEHICLE MAINTENANCE	45.77	45.77	3,000.00	1.53%
2091720 · VEHICLE GAS AND OIL	20.00	639.00	1,500.00	42.6%
2091810 · CELLULAR PHONE	36.91	142.23	500.00	28.45%
2092000 · TRAINING	0.00	117.78	1,000.00	11.78%
2099650 · PATHWAYS	0.00	0.00	3,000.00	0.0%
2099700 · PARK LABOR	0.00	0.00	2,000.00	0.0%
2099910 · TREE REMOVAL	0.00	0.00	5,000.00	0.0%
Total 209 · PUBLIC WORKS	8,851.99	33,813.97	99,722.00	33.91%

CITY OF PARK HILLS
Profit & Loss Budget Performance
 October 2018

	<u>Oct 18</u>	<u>Jul - Oct 18</u>	<u>YTD Budget</u>	<u>% of Budget</u>
309 · POLICE DEPARTMENT				
3090040 · POLICE OFFICERS BASE PAY	42,194.40	124,818.20	357,968.00	34.87%
3090050 · POLICE INCENTIVE PAY	3,225.60	9,676.80	28,000.00	34.56%
3090060 · POLICE OVERTIME PAY	943.73	2,935.88	13,000.00	22.58%
3090070 · POLICE HOLIDAY/2X YEAR	0.00	0.00	9,700.00	0.0%
3090075 · HOLIDAY PAY OVERTIME	0.00	2,101.08	9,900.00	21.22%
3090080 · LONGEVITY PAY	0.00	0.00	2,500.00	0.0%
3090200 · TRAINING POLICE	1,048.24	4,788.24	7,500.00	63.84%
3090210 · MEMBERSHIPS	0.00	100.00	2,200.00	4.55%
3090500 · UNIFORM ALLOWANCE	732.74	2,182.36	4,500.00	48.5%
3090510 · BENE MEDICAL INSURANCE	4,709.71	22,823.85	55,000.00	41.5%
3090520 · BENE WORKERS COMP.	703.45	5,347.91	10,800.00	49.52%
3090530 · BENE DISABILITY INS.	247.66	1,216.69	2,284.00	53.27%
3090540 · BENE LIFE INSURANCE	399.62	1,147.95	3,604.00	31.85%
3090550 · BENE SOCIAL SECURITY	2,873.44	8,648.01	22,194.00	38.97%
3090560 · BENE MEDICARE	672.00	2,022.50	5,181.00	39.04%
3090570 · BENE PENSION	6,779.10	13,142.36	91,700.00	14.33%
3090580 · BENE DENTAL INS.	398.02	1,941.60	3,885.00	49.98%
3090590 · BENE ST ELIZ EMPL PLAN	0.00	0.00	175.00	0.0%
3090595 · BENEFIT-UNEMPLOYMENT	0.00	0.00	1,000.00	0.0%
3090600 · INSURANCE CARS/EQUIP.	101.80	8,689.80	8,918.00	97.44%
3090800 · SUPPLIES POLICE	123.35	562.20	3,000.00	18.74%
3091500 · EQUIPMENT PURCHASE	158.90	158.90	0.00	100.0%
3091510 · EQUIPMENT MAINTENANCE	0.00	0.00	275.00	0.0%
3091710 · VEHICLE MAINT/REPAIR	913.18	2,271.98	16,500.00	13.77%
3091720 · VEHICLE GAS & OIL	2,956.16	8,960.46	28,000.00	32.0%
3091810 · CELLULAR PHONES	28.65	114.03	1,200.00	9.5%
3093500 · COMMUNITY INTERACTION	0.00	0.00	1,200.00	0.0%
3097085 · COMPUTER SYSTEM	0.00	0.00	1,150.00	0.0%
3097100 · SHIFT DIFFERENTIAL	291.00	879.00	3,336.00	26.35%
3097110 · POLICE AIR CARDS	1,225.04	1,385.08	1,445.00	95.85%
3097116 · CRIMINAL INVESTIGATIONS	0.00	0.00	300.00	0.0%
Total 309 · POLICE DEPARTMENT	70,725.79	225,914.88	696,415.00	32.44%

CITY OF PARK HILLS
Profit & Loss Budget Performance
 October 2018

	<u>Oct 18</u>	<u>Jul - Oct 18</u>	<u>YTD Budget</u>	<u>% of Budget</u>
409 · FIRE DEPARTMENT				
4090040 · PART TIME FIRE DEPT. EMPL.	7,357.30	21,232.87	65,545.00	32.39%
4090100 · PROFESSIONAL EXPENSE	1,326.93	3,971.18	11,500.00	34.53%
4090520 · BENEFIT WORKERS COMP.	154.00	1,168.16	4,154.00	28.12%
4090550 · BENEFIT SOCIAL SECURITY	538.41	1,562.65	4,750.00	32.9%
4090560 · BENEFIT MEDICARE	125.90	365.46	1,110.00	32.92%
4090570 · PENSION BENEFIT	2,482.09	7,398.39	25,530.00	28.98%
4090580 · FIRE DEPT. ACC/SICKNESS BEN.	0.00	4,021.00	7,930.00	50.71%
4090590 · BENEFIT ST.ELIZ..EMPL. PLAN	0.00	0.00	575.00	0.0%
4090595 · BENEFIT-UNEMPLOYMENT	0.00	0.00	600.00	0.0%
4090600 · INS VEHICLES/EQUIP.	0.00	10,165.65	14,500.00	70.11%
4090800 · SUPPLIES	62.31	356.43	1,500.00	23.76%
4090900 · LIFE SQUAD/FIRST RESP SUP	612.18	752.60	700.00	107.51%
4091510 · EQUIPMENT MAINTENANCE	0.00	0.00	1,500.00	0.0%
4091710 · VEHICLE MAINT. & REPAIRS	204.00	855.26	3,000.00	28.51%
4091720 · VEHICLE GAS & OIL	354.47	1,311.92	3,500.00	37.48%
Total 409 · FIRE DEPARTMENT	<u>13,217.59</u>	<u>53,161.57</u>	<u>146,394.00</u>	<u>36.31%</u>
509 · CREIGHTON FUND				
5091090 · MISC CREIGHTON EXP.	2,876.10	11,318.39		
Total 509 · CREIGHTON FUND	<u>2,876.10</u>	<u>11,318.39</u>	<u>0.00</u>	<u>100.0%</u>

CITY OF PARK HILLS
Profit & Loss Budget Performance
 October 2018

	<u>Oct 18</u>	<u>Jul - Oct 18</u>	<u>YTD Budget</u>	<u>% of Budget</u>
609 · UTILITIES				
6096010 · TELEPHONE/INTERNET	84.96	819.27	7,500.00	10.92%
6096020 · GAS & ELECTRIC	1,798.30	3,843.87	14,000.00	27.46%
6096030 · WATER & SANITATION	0.00	1,209.50	4,500.00	26.88%
6096040 · STREET LIGHTING	1,114.09	4,342.75	11,000.00	39.48%
6096050 · TRAFFIC LIGHTS	114.89	235.47	700.00	33.64%
Total 609 · UTILITIES	<u>3,112.24</u>	<u>10,450.86</u>	<u>37,700.00</u>	<u>27.72%</u>
709 · CITY/MAINTENANCE BUILDINGS				
7090600 · CITY BLDG. INSURANCE	0.00	4,433.17	5,000.00	88.66%
7090800 · BLDG. SUPPLIES	0.00	248.16	2,000.00	12.41%
7091550 · REPAIRS, MAINT., PAINTING	318.90	11,265.18	7,500.00	150.2%
Total 709 · CITY/MAINTENANCE BUILDINGS	<u>318.90</u>	<u>15,946.51</u>	<u>14,500.00</u>	<u>109.98%</u>
809 · CAPITAL IMPROVEMEMT/EMER				
8091000 · TRANSFER TO CAPITAL IMPROVEMENT	78,000.00	78,000.00	78,000.00	100.0%
8091020 · SIGN REPLACEMENT	0.00	59.45	0.00	100.0%
8092500 · BANK OF KY/HERITAGE LOAN	1,831.01	7,324.04	22,000.00	33.29%
8099800 · FUTURE CAPITAL IMPROVEMENTS	0.00	5,500.00	0.00	100.0%
Total 809 · CAPITAL IMPROVEMEMT/EMER	<u>79,831.01</u>	<u>90,883.49</u>	<u>100,000.00</u>	<u>90.88%</u>

CITY OF PARK HILLS
Profit & Loss Budget Performance
 October 2018

	<u>Oct 18</u>	<u>Jul - Oct 18</u>	<u>YTD Budget</u>	<u>% of Budget</u>
959 · CONTRACTS/OTHER-SVC & AGENCIES				
8090500 · PARKS AND BEAUTIFICATION	2,385.48	4,790.31	10,000.00	47.9%
8091030 · TREE BOARD	0.00	0.00	6,000.00	0.0%
8091050 · HISTORIC PRESERVATION FUND	0.00	0.00	3,000.00	0.0%
8092710 · COMPUTER SUPPORT	218.00	2,318.10	4,000.00	57.95%
8092720 · ACCOUNTING REVIEW/RECON	250.00	1,000.00	3,000.00	33.33%
8092730 · COPIER LEASE/EQUIPMENT	2,029.65	4,371.94	7,000.00	62.46%
8099700 · OPEN GOV/SERVER	0.00	3,000.00	4,500.00	66.67%
8099750 · REACH ALERT SYSTEM	0.00	0.00	3,000.00	0.0%
9590200 · LEGAL WORK	3,030.00	4,647.50	60,000.00	7.75%
9590300 · LEGAL RETAINER	500.00	5,069.25	6,000.00	84.49%
9590310 · CITY ENG/RETAINER	250.00	1,000.00	3,000.00	33.33%
9591000 · TRASH REMOVAL CONTRACT	32,872.70	65,745.40	195,000.00	33.72%
9593000 · KENTON CO. DOG WARDEN	1,002.38	2,004.76	4,000.00	50.12%
9594000 · AUDIT FEE	2,200.00	6,200.00	6,100.00	101.64%
9596000 · PDS CONSULTING	181.40	394.24	2,700.00	14.6%
9596500 · CODIFICATION/AMERI LEGAL	0.00	1,469.28	1,000.00	146.93%
9596550 · CODIFICATION UPKEEP	0.00	0.00	450.00	0.0%
9598000 · HEATING & A/C AGREEMENT	0.00	1,600.00	1,700.00	94.12%
9599000 · PAYROLL SERVICE FEES	230.50	703.00	2,000.00	35.15%
9599500 · FT WRIGHT BLS CONTRACT	0.00	43,000.00	45,000.00	95.56%
9599510 · FT. WRIGHT ALS CONTRACT	0.00	0.00	40,000.00	0.0%
9599600 · TBNK MEMBERSHIP	0.00	1,945.82	11,000.00	17.69%
9599700 · INSURANCE LIABILITY EXP.	0.00	17,775.71	17,146.00	103.67%
9599800 · CONTRACT SERVICES/OTHER/RENT	0.00	0.00	1,800.00	0.0%
9599970 · LITIGATION	0.00	6,132.00	12,000.00	51.1%
Total 959 · CONTRACTS/OTHER-SVC & AGENCIES	<u>45,150.11</u>	<u>173,167.31</u>	<u>449,396.00</u>	<u>38.53%</u>
Total Expense	<u>235,858.13</u>	<u>666,726.12</u>	<u>1,690,883.00</u>	<u>39.43%</u>
Net Ordinary Income	<u>64,209.16</u>	<u>183,640.36</u>	<u>-95,308.00</u>	<u>-192.68%</u>
Net Income	<u><u>64,209.16</u></u>	<u><u>183,640.36</u></u>	<u><u>-95,308.00</u></u>	<u><u>-192.68%</u></u>

CITY OF PARK HILLS - RESTRICTED ACCOUNTS
Profit & Loss Budget vs. Actual
 July through October 2018

	<u>Oct 18</u>	<u>Jul - Oct 18</u>	<u>Budget</u>	<u>% of Budget</u>
Income				
10 · TREE BOARD RESERVE FUND				
1008000 · TREE BOARD REVENUE	300.00	300.00		
1089000 · INTEREST ON ACCOUNT-TREE BOARD	1.59	5.63		
Total 10 · TREE BOARD RESERVE FUND	<u>301.59</u>	<u>305.63</u>		
10100 · CAPITAL IMPROVEMENT INCOME				
10101 · TRANSFER IN FROM GF	78,000.00	78,000.00	78,000.00	100.0%
Total 10100 · CAPITAL IMPROVEMENT INCOME	<u>78,000.00</u>	<u>78,000.00</u>	78,000.00	100.0%
20 · VEHICLE FUND INCOME				
2008000 · VEHICLE FEE REVENUE	5,695.00	15,710.00	25,000.00	62.84%
2008900 · INTEREST ON ACCOUNT-VEHICLE FND	54.83	203.47	500.00	40.69%
Total 20 · VEHICLE FUND INCOME	<u>5,749.83</u>	<u>15,913.47</u>	25,500.00	62.41%
30 · ADMINISTRATION FUND INCOME				
3008900 · INTEREST INCOME-ADMIN FUND	0.49	1.83		
Total 30 · ADMINISTRATION FUND INCOME	<u>0.49</u>	<u>1.83</u>		
40 · MUNICIPAL ROAD AID INCOME				
4008000 · MUNICIPAL ROAD AID REVENUE	5,744.04	21,473.53	57,000.00	37.67%
4008900 · INTEREST INCOME-MUNI ROAD AID	63.30	220.77	750.00	29.44%
Total 40 · MUNICIPAL ROAD AID INCOME	<u>5,807.34</u>	<u>21,694.30</u>	57,750.00	37.57%
50 · POLICE FUND INCOME				
5008900 · INTEREST INCOME-POLICE FUND	0.01	0.04		
Total 50 · POLICE FUND INCOME	<u>0.01</u>	<u>0.04</u>		
80 · ROAD TAX INCOME				
8008000 · ROAD TAX REVENUE		241,895.12	300,000.00	80.63%
8008900 · INTEREST INCOME-ROAD TAX FUND	2.51	67.01	800.00	8.38%
8008960 · BB&T LOAN - ROAD TAX FND		161,884.80	840,000.00	19.27%
8008971 · REIMB FROM SD 1 - ROAD TAX FND		0.00	186,500.00	0.0%
Total 80 · ROAD TAX INCOME	<u>2.51</u>	<u>403,846.93</u>	<u>1,327,300.00</u>	<u>30.43%</u>
Total Income	89,861.77	519,762.20	1,488,550.00	34.92%

CITY OF PARK HILLS - RESTRICTED ACCOUNTS
Profit & Loss Budget vs. Actual
 July through October 2018

	<u>Oct 18</u>	<u>Jul - Oct 18</u>	<u>Budget</u>	<u>% of Budget</u>
Expense				
1000 · CAPITAL IMPROVEMENT FUND				
1001 · CAPITAL PURCHASE GENERAL		0.00	101,000.00	0.0%
300 · ADMINISTRATION FUND				
3009992 · MISCELLANEOUS EXP-ADMIN FUND		0.00	5,000.00	0.0%
Total 300 · ADMINISTRATION FUND		0.00	5,000.00	0.0%
500 · POLICE FUND				
5009992 · MISCELLANEOUS EXP-POLICE FUND		0.00	5,000.00	0.0%
Total 500 · POLICE FUND		0.00	5,000.00	0.0%
700 · FIRE FUND				
7009992 · MISCELLANEOUS EXP-FIRE FUND		0.00	5,000.00	0.0%
Total 700 · FIRE FUND		0.00	5,000.00	0.0%
900 · PUBLIC WORKS				
9009992 · MISCELLANEOUS EXP-PUBLIC WORKS		0.00	5,000.00	0.0%
Total 900 · PUBLIC WORKS		0.00	5,000.00	0.0%
Total 1000 · CAPITAL IMPROVEMENT FUND		0.00	121,000.00	0.0%
200 · VEHICLE FEE FUND				
2009000 · STREET REPAIR 7 MAINTENANCE	3,560.00	14,310.00	20,000.00	71.55%
2009100 · SIDEWALK		0.00	20,000.00	0.0%
2009500 · CAPITAL IMPROVEMENTS-VEHICLE	589.96	589.96	30,000.00	1.97%
2009990 · ADMINISTRATION OF VEHICLE FUND		0.00	4,000.00	0.0%
2009992 · MISC EXPENSES-VEHICLE FUND	56.00	364.15	0.00	100.0%
Total 200 · VEHICLE FEE FUND	4,205.96	15,264.11	74,000.00	20.63%
400 · MUNICIPAL ROAD AID FUND				
4009100 · SNOW REMOVAL/SALT		0.00	6,000.00	0.0%
4009300 · STREET PROJECT - ENGINEER FEES		0.00	10,000.00	0.0%
4009500 · COMPREHENSIVE ROAD REPAIRS		1,272.50	0.00	100.0%
4009550 · CAPITAL IMPROVEMENTS	331.02	331.02	125,000.00	0.27%
4009990 · ADMIN FEES-MUNI ROAD AID FUND		0.00	2,000.00	0.0%
Total 400 · MUNICIPAL ROAD AID FUND	331.02	1,603.52	143,000.00	1.12%
800 · ROAD TAX FUND				

CITY OF PARK HILLS - RESTRICTED ACCOUNTS
Profit & Loss Budget vs. Actual
 July through October 2018

	<u>Oct 18</u>	<u>Jul - Oct 18</u>	<u>Budget</u>	<u>% of Budget</u>
8009000 · STREET MNTN & PAVING		13,873.70		
8009200 · LOAN PAYMENT-ROAD TAX FUND		57,505.81	260,000.00	22.12%
8009400 · CAPITAL IMPROV-ROAD TAX	7,485.00	169,369.80	1,030,500.00	16.44%
8009990 · ADMINISTRATIVE EXP-ROAD TAX FND	7.50	58.50	5,000.00	1.17%
Total 800 · ROAD TAX FUND	<u>7,492.50</u>	<u>240,807.81</u>	<u>1,295,500.00</u>	<u>18.59%</u>
Total Expense	<u>12,029.48</u>	<u>257,675.44</u>	<u>1,633,500.00</u>	<u>15.77%</u>
Net Income	<u><u>77,832.29</u></u>	<u><u>262,086.76</u></u>	<u><u>-144,950.00</u></u>	<u><u>-180.81%</u></u>

CITY OF PARK HILLS - RESTRICTED ACCOUNTS

Balance Sheet

As of October 31, 2018

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001000 · TREE BOARD RESERVE-CASH ACCT	2,077.67
2001000 · VEHICLE FEES - CASH ACCOUNT	74,865.85
4001000 · MUNICIPAL ROAD AID FUND - CASH	81,490.75
5001500 · POLICE FUND - FORFEITURE	1,528.26
8001000 · ROAD TAX FUND - CASH ACCOUNT	77.23
8001010 · ACQUISITION FUND-ROAD FUND	325.84
8001050 · CAPITAL IMPROVEMENT FUND-CASH	<u>137,460.79</u>
Total Checking/Savings	297,826.39
Other Current Assets	
8000000 · DUE FROM OTHER FUNDS-ROAD TAX	164,895.12
8001300 · BOND FUND ACQUISITION REC-RT	967,163.87
8001301 · BOND FUNDS REC'D	<u>956,257.18</u>
Total Other Current Assets	<u>2,088,316.17</u>
Total Current Assets	<u>2,386,142.56</u>
TOTAL ASSETS	<u><u>2,386,142.56</u></u>

CITY OF PARK HILLS - RESTRICTED ACCOUNTS

Balance Sheet

As of October 31, 2018

Oct 31, 18

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

8005010 · DUE TO OTHER FUNDS-ROAD TAX FD 500.00

Total Other Current Liabilities 500.00

Total Current Liabilities 500.00

Long Term Liabilities

8006000 · BOND FUND DEBT - 10 YR 967,163.89

8006001 · BOND FUNDS PAYABLE 956,257.16

Total Long Term Liabilities 1,923,421.05

Total Liabilities 1,923,921.05

Equity

1007000 · TREE BOARD FUND BAL-PREV YR 1,267.52

2007000 · VEHICLE FEE FUND BAL. PREV YR 73,902.89

3007000 · ADMIN FUND BAL.-PREV YR 3,341.77

4007000 · MUNI ROAD AID FUND BAL.-PREV YR 245,386.65

5007000 · POLICE FUND BAL.-PREV YR 4,544.25

5007500 · POLICE FORFEITURE BAL - PREV YR 1,349.60

6007000 · PARKS & BEAUTIFICATION-PREV YR 3,628.51

6107000 · HISTORIC PRESERVATION-PREV YR 402.00

6207000 · COMMUNICATION COMM-PREV YR 1,000.00

7007000 · FIRE FUND BAL.-PREV YR 25,141.77

8007000 · ROAD TAX FUND BAL.-PREV YR 20,983.88

8007100 · ACQUISITION FUND-ROAD -PREV YR 363.34

9007000 · PUBLIC WORKS FUND BAL.-PREV YR 24,741.96

9999990 · Unrestricted Net Assets -205,919.39

Net Income 262,086.76

Total Equity 462,221.51

TOTAL LIABILITIES & EQUITY

2,386,142.56