

CITY OF PARK HILLS - RESTRICTED ACCOUNTS

Balance Sheet
As of August 31, 2018

| | <u>Aug 31, 18</u> |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1001000 · TREE BOARD RESERVE-CASH ACCT | 1,774.75 |
| 2001000 · VEHICLE FEES - CASH ACCOUNT | 68,500.98 |
| 4001000 · MUNICIPAL ROAD AID FUND - CASH | 72,223.98 |
| 5001500 · POLICE FUND - FORFEITURE | 1,528.24 |
| 8001000 · ROAD TAX FUND - CASH ACCOUNT | 1,662.79 |
| 8001010 · ACQUISITION FUND-ROAD FUND | 340.84 |
| 8001050 · SPECIAL RESERVE FUND | 59,459.86 |
| Total Checking/Savings | <u>205,491.44</u> |
| Other Current Assets | |
| 8001300 · BOND FUND ACQUISITION REC-RT | 967,163.87 |
| 8001301 · BOND FUNDS REC'D | 956,257.18 |
| Total Other Current Assets | <u>1,923,421.05</u> |
| Total Current Assets | <u>2,128,912.49</u> |
| TOTAL ASSETS | <u><u>2,128,912.49</u></u> |

CITY OF PARK HILLS - RESTRICTED ACCOUNTS

Balance Sheet
As of August 31, 2018

Aug 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 4,856.69

Total Equity 204,991.44

TOTAL LIABILITIES & EQUITY 2,128,912.49

CITY OF PARK HILLS - RESTRICTED ACCOUNTS
Profit & Loss Budget Performance
 August 2018

| | <u>Aug 18</u> | <u>Jul - Aug 18</u> | <u>YTD Budget</u> |
|---|---------------|---------------------|-------------------|
| Income | | | |
| 10 · TREE BOARD RESERVE FUND | | | |
| 1089000 · INTEREST ON ACCOUNT-TREE BOARD | 1.36 | 2.71 | |
| Total 10 · TREE BOARD RESERVE FUND | 1.36 | 2.71 | |
| 10100 · CAPITAL IMPROVEMENT INCOME | | | |
| 10101 · TRANSFER IN FROM GF | 0.00 | 0.00 | 78,000.00 |
| Total 10100 · CAPITAL IMPROVEMENT INCOME | 0.00 | 0.00 | 78,000.00 |
| 20 · VEHICLE FUND INCOME | | | |
| 2008000 · VEHICLE FEE REVENUE | 0.00 | 0.00 | 25,000.00 |
| 2008900 · INTEREST ON ACCOUNT-VEHICLE FND | 49.63 | 102.64 | 500.00 |
| Total 20 · VEHICLE FUND INCOME | 49.63 | 102.64 | 25,500.00 |
| 30 · ADMINISTRATION FUND INCOME | | | |
| 3008900 · INTEREST INCOME-ADMIN FUND | 0.45 | 0.90 | |
| Total 30 · ADMINISTRATION FUND INCOME | 0.45 | 0.90 | |
| 40 · MUNICIPAL ROAD AID INCOME | | | |
| 4008000 · MUNICIPAL ROAD AID REVENUE | 5,022.60 | 10,720.67 | 57,000.00 |
| 4008900 · INTEREST INCOME-MUNI ROAD AID | 52.46 | 103.34 | 750.00 |
| Total 40 · MUNICIPAL ROAD AID INCOME | 5,075.06 | 10,824.01 | 57,750.00 |
| 50 · POLICE FUND INCOME | | | |
| 5008900 · INTEREST INCOME-POLICE FUND | 0.01 | 0.02 | |
| Total 50 · POLICE FUND INCOME | 0.01 | 0.02 | |
| 80 · ROAD TAX INCOME | | | |
| 8008000 · ROAD TAX REVENUE | 0.00 | 0.00 | 300,000.00 |
| 8008900 · INTEREST INCOME-ROAD TAX FUND | 8.40 | 19.06 | 800.00 |
| 8008960 · BB&T LOAN - ROAD TAX FND | 161,884.80 | 161,884.80 | 840,000.00 |
| 8008971 · REIMB FROM SD 1 - ROAD TAX FND | 0.00 | 0.00 | 186,500.00 |
| Total 80 · ROAD TAX INCOME | 161,893.20 | 161,903.86 | 1,327,300.00 |
| Total Income | 167,019.71 | 172,834.14 | 1,488,550.00 |

CITY OF PARK HILLS - RESTRICTED ACCOUNTS
Profit & Loss Budget Performance
 August 2018

| | <u>Aug 18</u> | <u>Jul - Aug 18</u> | <u>YTD Budget</u> |
|--|-------------------|---------------------|---------------------|
| Expense | | | |
| 1000 · CAPITAL IMPROVEMENT FUND | | | |
| 1001 · CAPITAL PURCHASE GENERAL | 0.00 | 0.00 | 101,000.00 |
| 300 · ADMINISTRATION FUND | | | |
| 3009992 · MISCELLANEOUS EXP-ADMIN FUND | 0.00 | 0.00 | 5,000.00 |
| Total 300 · ADMINISTRATION FUND | 0.00 | 0.00 | 5,000.00 |
| 500 · POLICE FUND | | | |
| 5009992 · MISCELLANEOUS EXP-POLICE FUND | 0.00 | 0.00 | 5,000.00 |
| Total 500 · POLICE FUND | 0.00 | 0.00 | 5,000.00 |
| 700 · FIRE FUND | | | |
| 7009992 · MISCELLANEOUS EXP-FIRE FUND | 0.00 | 0.00 | 5,000.00 |
| Total 700 · FIRE FUND | 0.00 | 0.00 | 5,000.00 |
| 900 · PUBLIC WORKS | | | |
| 9009992 · MISCELLANEOUS EXP-PUBLIC WORKS | 0.00 | 0.00 | 5,000.00 |
| Total 900 · PUBLIC WORKS | 0.00 | 0.00 | 5,000.00 |
| Total 1000 · CAPITAL IMPROVEMENT FUND | 0.00 | 0.00 | 121,000.00 |
| 200 · VEHICLE FEE FUND | | | |
| 2009000 · STREET REPAIR 7 MAINTENANCE | 5,510.00 | 5,510.00 | 20,000.00 |
| 2009100 · SIDEWALK | 0.00 | 0.00 | 20,000.00 |
| 2009500 · CAPITAL IMPROVEMENTS-VEHICLE | 0.00 | 0.00 | 30,000.00 |
| 2009990 · ADMINISTRATION OF VEHICLE FUND | 0.00 | 0.00 | 4,000.00 |
| 2009992 · MISC EXPENSES-VEHICLE FUND | 308.15 | 308.15 | 0.00 |
| Total 200 · VEHICLE FEE FUND | 5,818.15 | 5,818.15 | 74,000.00 |
| 400 · MUNICIPAL ROAD AID FUND | | | |
| 4009100 · SNOW REMOVAL/SALT | 0.00 | 0.00 | 6,000.00 |
| 4009300 · STREET PROJECT - ENGINEER FEES | 0.00 | 0.00 | 10,000.00 |
| 4009550 · CAPITAL IMPROVEMENTS | 0.00 | 0.00 | 125,000.00 |
| 4009990 · ADMIN FEES-MUNI ROAD AID FUND | 0.00 | 0.00 | 2,000.00 |
| Total 400 · MUNICIPAL ROAD AID FUND | 0.00 | 0.00 | 143,000.00 |
| 800 · ROAD TAX FUND | | | |
| 8009000 · STREET MNTN & PAVING | 180.00 | 259.50 | |
| 8009200 · LOAN PAYMENT-ROAD TAX FUND | 0.00 | 7.50 | 260,000.00 |
| 8009400 · CAPITAL IMPROV-ROAD TAX | 161,884.80 | 161,884.80 | 1,030,500.00 |
| 8009990 · ADMINISTRATIVE EXP-ROAD TAX FND | 7.50 | 7.50 | 5,000.00 |
| Total 800 · ROAD TAX FUND | 162,072.30 | 162,159.30 | 1,295,500.00 |
| Total Expense | 167,890.45 | 167,977.45 | 1,633,500.00 |
| Net Income | -870.74 | 4,856.69 | -144,950.00 |

CITY OF PARK HILLS - RESTRICTED ACCOUNTS
Profit & Loss Budget Performance
 August 2018

| | <u><u>% of Budget</u></u> |
|---|---------------------------|
| Income | |
| 10 · TREE BOARD RESERVE FUND | |
| 1089000 · INTEREST ON ACCOUNT-TREE BOARD | |
| Total 10 · TREE BOARD RESERVE FUND | |
| 10100 · CAPITAL IMPROVEMENT INCOME | |
| 10101 · TRANSFER IN FROM GF | 0.0% |
| Total 10100 · CAPITAL IMPROVEMENT INCOME | <u>0.0%</u> |
| 20 · VEHICLE FUND INCOME | |
| 2008000 · VEHICLE FEE REVENUE | 0.0% |
| 2008900 · INTEREST ON ACCOUNT-VEHICLE FND | 20.53% |
| Total 20 · VEHICLE FUND INCOME | <u>0.4%</u> |
| 30 · ADMINISTRATION FUND INCOME | |
| 3008900 · INTEREST INCOME-ADMIN FUND | |
| Total 30 · ADMINISTRATION FUND INCOME | |
| 40 · MUNICIPAL ROAD AID INCOME | |
| 4008000 · MUNICIPAL ROAD AID REVENUE | 18.81% |
| 4008900 · INTEREST INCOME-MUNI ROAD AID | 13.78% |
| Total 40 · MUNICIPAL ROAD AID INCOME | <u>18.74%</u> |
| 50 · POLICE FUND INCOME | |
| 5008900 · INTEREST INCOME-POLICE FUND | |
| Total 50 · POLICE FUND INCOME | |
| 80 · ROAD TAX INCOME | |
| 8008000 · ROAD TAX REVENUE | 0.0% |
| 8008900 · INTEREST INCOME-ROAD TAX FUND | 2.38% |
| 8008960 · BB&T LOAN - ROAD TAX FND | 19.27% |
| 8008971 · REIMB FROM SD 1 - ROAD TAX FND | 0.0% |
| Total 80 · ROAD TAX INCOME | <u>12.2%</u> |
| Total Income | <u>11.61%</u> |

CITY OF PARK HILLS - RESTRICTED ACCOUNTS
Profit & Loss Budget Performance
 August 2018

| | <u><u>% of Budget</u></u> |
|--|---------------------------|
| Expense | |
| 1000 · CAPITAL IMPROVEMENT FUND | |
| 1001 · CAPITAL PURCHASE GENERAL | 0.0% |
| 300 · ADMINISTRATION FUND | |
| 3009992 · MISCELLANEOUS EXP-ADMIN FUND | 0.0% |
| Total 300 · ADMINISTRATION FUND | <u>0.0%</u> |
| 500 · POLICE FUND | |
| 5009992 · MISCELLANEOUS EXP-POLICE FUND | 0.0% |
| Total 500 · POLICE FUND | <u>0.0%</u> |
| 700 · FIRE FUND | |
| 7009992 · MISCELLANEOUS EXP-FIRE FUND | 0.0% |
| Total 700 · FIRE FUND | <u>0.0%</u> |
| 900 · PUBLIC WORKS | |
| 9009992 · MISCELLANEOUS EXP-PUBLIC WORKS | 0.0% |
| Total 900 · PUBLIC WORKS | <u>0.0%</u> |
| Total 1000 · CAPITAL IMPROVEMENT FUND | <u>0.0%</u> |
| 200 · VEHICLE FEE FUND | |
| 2009000 · STREET REPAIR 7 MAINTENANCE | 27.55% |
| 2009100 · SIDEWALK | 0.0% |
| 2009500 · CAPITAL IMPROVEMENTS-VEHICLE | 0.0% |
| 2009990 · ADMINISTRATION OF VEHICLE FUND | 0.0% |
| 2009992 · MISC EXPENSES-VEHICLE FUND | 100.0% |
| Total 200 · VEHICLE FEE FUND | <u>7.86%</u> |
| 400 · MUNICIPAL ROAD AID FUND | |
| 4009100 · SNOW REMOVAL/SALT | 0.0% |
| 4009300 · STREET PROJECT - ENGINEER FEES | 0.0% |
| 4009550 · CAPITAL IMPROVEMENTS | 0.0% |
| 4009990 · ADMIN FEES-MUNI ROAD AID FUND | 0.0% |
| Total 400 · MUNICIPAL ROAD AID FUND | <u>0.0%</u> |
| 800 · ROAD TAX FUND | |
| 8009000 · STREET MNTN & PAVING | |
| 8009200 · LOAN PAYMENT-ROAD TAX FUND | 0.0% |
| 8009400 · CAPITAL IMPROV-ROAD TAX | 15.71% |
| 8009990 · ADMINISTRATIVE EXP-ROAD TAX FND | 0.15% |
| Total 800 · ROAD TAX FUND | <u>12.52%</u> |
| Total Expense | <u>10.28%</u> |
| Net Income | <u><u>-3.35%</u></u> |

CITY OF PARK HILLS
Profit & Loss Budget Performance
 August 2018

| Ordinary Income/Expense | <u>Aug 18</u> | <u>Jul - Aug 18</u> | <u>YTD Budget</u> | <u>% of Budget</u> |
|--------------------------------------|------------------|---------------------|---------------------|--------------------|
| Income | | | | |
| 0080010 · REAL ESTATE TAX | 466.28 | -741.53 | 407,000.00 | -0.18% |
| 0080020 · DELINQUENT PROPERTY TAX | 293.54 | -552.65 | 5,000.00 | -11.05% |
| 0080030 · PERSONAL PROPERTY TAX AUTO | 8,473.40 | 13,438.20 | 55,000.00 | 24.43% |
| 0080040 · FRANCHISE TAXES | 0.00 | 0.00 | 26,000.00 | 0.0% |
| 0080050 · FRANCHISE TAX CABLE TV | 0.00 | 0.00 | 28,000.00 | 0.0% |
| 0080055 · TANGIBLE TAX | 0.00 | -91.70 | 20,000.00 | -0.46% |
| 0080060 · PAYROLL TAX | 34,751.58 | 34,751.58 | 190,000.00 | 18.29% |
| 0080070 · MUNICIPAL INS. TAX | 0.00 | 0.00 | 420,000.00 | 0.0% |
| 0080080 · GROSS RECEIPTS TAX | 2,990.42 | 2,990.42 | 70,000.00 | 4.27% |
| 0080090 · OCCUPATIONAL LICENSE FEES | 757.15 | 757.15 | 20,000.00 | 3.79% |
| 0081010 · BEER & LIQUOR LICENSE FEES | 0.00 | 0.00 | 1,775.00 | 0.0% |
| 0081020 · TRASH COLLECTION FEES | 351.60 | -351.60 | 195,000.00 | -0.18% |
| 0081030 · BROMLEY POLICE CONTRACT | 0.00 | 0.00 | 100,000.00 | 0.0% |
| 0081050 · YARD SALE PERMITS | 40.00 | 40.00 | 100.00 | 40.0% |
| 0081060 · ANIMAL LICENSES | 0.00 | 5.00 | 1,400.00 | 0.36% |
| 0082010 · POLICE INCENTIVE PAY | 2,648.77 | 4,804.90 | 28,000.00 | 17.16% |
| 0082020 · POLICE FINES | 0.00 | 0.00 | 1,000.00 | 0.0% |
| 0082040 · LAW ENFORCEMENT FEE | 0.00 | 0.00 | 5,000.00 | 0.0% |
| 0085010 · PERMIT FEES | 0.00 | 0.00 | 200.00 | 0.0% |
| 0086045 · POLICE DEPT MISC REVENUE | 30.00 | 120.00 | 700.00 | 17.14% |
| 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 | 673.77 | 1,313.98 | 7,000.00 | 18.77% |
| 0089060 · LEAF CLEANUP | 0.00 | 0.00 | 1,400.00 | 0.0% |
| 0089090 · MISCELLANEOUS REVENUE | 0.00 | 0.00 | 1,000.00 | 0.0% |
| 0089095 · TAX OVERPAYMENTS | 0.00 | 0.00 | 0.00 | 0.0% |
| 0089300 · CREIGHTON FUND REVENUE | 0.00 | 0.00 | 0.00 | 0.0% |
| 0090000 · CEB FEES/NUISANCE LIENS | 2,728.84 | 2,728.84 | 1,000.00 | 272.88% |
| 0091000 · LEGAL FEES | 0.00 | 0.00 | | |
| Total Income | <u>54,205.35</u> | <u>59,212.59</u> | <u>1,595,575.00</u> | <u>3.71%</u> |
| Gross Profit | 54,205.35 | 59,212.59 | 1,595,575.00 | 3.71% |

CITY OF PARK HILLS
Profit & Loss Budget Performance
 August 2018

| | <u>Aug 18</u> | <u>Jul - Aug 18</u> | <u>YTD Budget</u> | <u>% of Budget</u> |
|--------------------------------------|------------------|---------------------|-------------------|--------------------|
| Expense | | | | |
| 109 · ADMINISTRATION | | | | |
| 1090010 · CITY CLERK - SALARY | 4,160.00 | 8,300.00 | 54,100.00 | 15.34% |
| 1090020 · ASSISTANT CLERK | 326.40 | 972.80 | 9,000.00 | 10.81% |
| 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 | 72.79 | 72.79 | 4,000.00 | 1.82% |
| 1090210 · MEMBERSHIP/CONTRIBUTION | 199.00 | 499.00 | 3,500.00 | 14.26% |
| 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 | 2,354.69 | 14,088.00 | 16.71% |
| 1090520 · BENE---WORKERS COMP | 26.15 | 56.02 | 250.00 | 22.41% |
| 1090530 · BENE--DISABILITY INS | 60.33 | 120.66 | 700.00 | 17.24% |
| 1090540 · BENE---LIFE INSURANCE | 16.55 | 33.10 | 250.00 | 13.24% |
| 1090550 · BENE---SOCIAL SECURITY | 278.15 | 574.91 | 4,553.00 | 12.63% |
| 1090560 · BENE---MEDICARE | 65.06 | 134.46 | 1,065.00 | 12.63% |
| 1090570 · BENE---PENSION | 0.00 | -741.83 | 11,700.00 | -6.34% |
| 1090580 · BENE---DENTAL INS. | 51.17 | 102.34 | 800.00 | 12.79% |
| 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 | 74.33 | 148.66 | 1,000.00 | 14.87% |
| 1090800 · CLERK SUPPLIES | 1,250.19 | 1,351.10 | 2,000.00 | 67.56% |
| 1091100 · POSTAGE & CERTIFIED MAIL | 12.14 | 12.14 | 300.00 | 4.05% |
| 1091200 · TAX BILLS PVA LIST | 11,073.03 | 11,073.03 | 11,500.00 | 96.29% |
| 1091310 · REFUND TAX BILLS | 0.00 | 0.00 | 0.00 | 0.0% |
| 1091510 · EQUIP MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.0% |
| 1092010 · ADVERTISING | 1,890.94 | 1,890.94 | 7,000.00 | 27.01% |
| 1093010 · CITY NEWSLETTER | 0.00 | 0.00 | 1,500.00 | 0.0% |
| 1098000 · CIVIC ASSN PARADE/PICNIC | 0.00 | 0.00 | 1,000.00 | 0.0% |
| 1098800 · QUICK BOOKS MAINTAINANCE | 0.00 | 0.00 | 0.00 | 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 | 20,730.23 | 27,708.69 | 146,756.00 | 18.88% |

CITY OF PARK HILLS
Profit & Loss Budget Performance
 August 2018

| | <u>Aug 18</u> | <u>Jul - Aug 18</u> | <u>YTD Budget</u> | <u>% of Budget</u> |
|-------------------------------------|-----------------|---------------------|-------------------|--------------------|
| 209 · PUBLIC WORKS | | | | |
| 2090030 · PART TIME HELP | 135.00 | 255.00 | 5,000.00 | 5.1% |
| 2090040 · PUBLIC WORKS DIRECTOR | 3,200.00 | 6,340.00 | 41,600.00 | 15.24% |
| 2090060 · P.W. OVERTIME PAY | 660.00 | 660.00 | 2,000.00 | 33.0% |
| 2090080 · P.W. LONGEVITY PAY | 0.00 | 0.00 | 300.00 | 0.0% |
| 2090500 · CLOTHING ALLOWANCE | 114.79 | 114.79 | 500.00 | 22.96% |
| 2090510 · BENE--MEDICAL INSURANCE | 744.41 | 1,495.51 | 8,328.00 | 17.96% |
| 2090520 · BENE WORKERS COMP | 356.03 | 744.38 | 2,631.00 | 28.29% |
| 2090530 · BENE DISABILITY INSURANCE | 51.52 | 103.04 | 400.00 | 25.76% |
| 2090540 · BENE--LIFE INSURANCE | 26.20 | 52.40 | 315.00 | 16.64% |
| 2090550 · BENE--SOCIAL SECURITY | 243.97 | 442.37 | 3,000.00 | 14.75% |
| 2090560 · BENE--MEDICARE | 57.06 | 103.46 | 703.00 | 14.72% |
| 2090570 · BENE--PENSION | 0.00 | 674.47 | 9,245.00 | 7.3% |
| 2090580 · BENE--DENTAL | 22.61 | 45.22 | 275.00 | 16.44% |
| 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 | 148.87 | 148.87 | 2,000.00 | 7.44% |
| 2090900 · MEMBERSHIP DUES | 0.00 | 0.00 | 200.00 | 0.0% |
| 2091500 · EQUIPMENT PURCHASES | 445.87 | 445.87 | 0.00 | 100.0% |
| 2091510 · EQUIPMENT MNTN | 0.00 | 0.00 | 3,000.00 | 0.0% |
| 2091520 · EQUIPMENT RENTAL | 0.00 | 0.00 | 1,500.00 | 0.0% |
| 2091710 · VEHICLE MAINTENANCE | 0.00 | 0.00 | 3,000.00 | 0.0% |
| 2091720 · VEHICLE GAS AND OIL | 0.00 | 0.00 | 1,500.00 | 0.0% |
| 2091810 · CELLULAR PHONE | 36.66 | 70.99 | 500.00 | 14.2% |
| 2092000 · TRAINING | 0.00 | 93.00 | 1,000.00 | 9.3% |
| 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 | <u>6,242.99</u> | <u>14,497.60</u> | <u>99,722.00</u> | <u>14.54%</u> |

CITY OF PARK HILLS
Profit & Loss Budget Performance
 August 2018

| | <u>Aug 18</u> | <u>Jul - Aug 18</u> | <u>YTD Budget</u> | <u>% of Budget</u> |
|--------------------------------------|------------------|---------------------|-------------------|--------------------|
| 309 · POLICE DEPARTMENT | | | | |
| 3090040 · POLICE OFFICERS BASE PAY | 28,129.60 | 55,187.50 | 357,968.00 | 15.42% |
| 3090050 · POLICE INCENTIVE PAY | 2,150.40 | 4,300.80 | 28,000.00 | 15.36% |
| 3090060 · POLICE OVERTIME PAY | 524.41 | 845.21 | 13,000.00 | 6.5% |
| 3090070 · POLICE HOLIDAY/2X YEAR | 0.00 | 0.00 | 9,700.00 | 0.0% |
| 3090075 · HOLIDAY PAY OVERTIME | 0.00 | 1,061.04 | 9,900.00 | 10.72% |
| 3090080 · LONGEVITY PAY | 0.00 | 0.00 | 2,500.00 | 0.0% |
| 3090200 · TRAINING POLICE | 275.00 | 3,275.00 | 7,500.00 | 43.67% |
| 3090210 · MEMBERSHIPS | 0.00 | 100.00 | 2,200.00 | 4.55% |
| 3090500 · UNIFORM ALLOWANCE | 273.35 | 1,239.65 | 4,500.00 | 27.55% |
| 3090510 · BENE MEDICAL INSURANCE | 4,810.62 | 8,482.80 | 55,000.00 | 15.42% |
| 3090520 · BENE WORKERS COMP. | 1,837.98 | 3,944.01 | 10,800.00 | 36.52% |
| 3090525 · KRS INSURANCE REIMBURSE | 0.00 | 0.00 | 0.00 | 0.0% |
| 3090530 · BENE DISABILITY INS. | 247.66 | 473.71 | 2,284.00 | 20.74% |
| 3090540 · BENE LIFE INSURANCE | 230.71 | 455.82 | 3,604.00 | 12.65% |
| 3090550 · BENE SOCIAL SECURITY | 1,908.88 | 3,805.78 | 22,194.00 | 17.15% |
| 3090560 · BENE MEDICARE | 446.44 | 890.05 | 5,181.00 | 17.18% |
| 3090570 · BENE PENSION | 0.00 | -2,687.84 | 91,700.00 | -2.93% |
| 3090580 · BENE DENTAL INS. | 398.02 | 747.54 | 3,885.00 | 19.24% |
| 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. | 0.00 | 8,588.00 | 8,918.00 | 96.3% |
| 3090800 · SUPPLIES POLICE | 264.60 | 264.60 | 3,000.00 | 8.82% |
| 3091500 · EQUIPMENT PURCHASE | 100.70 | 100.70 | 0.00 | 100.0% |
| 3091510 · EQUIPMENT MAINTENANCE | 0.00 | 0.00 | 275.00 | 0.0% |
| 3091710 · VEHICLE MAINT/REPAIR | 973.80 | 973.80 | 16,500.00 | 5.9% |
| 3091720 · VEHICLE GAS & OIL | 2,370.90 | 3,179.16 | 28,000.00 | 11.35% |
| 3091810 · CELLULAR PHONES | 28.46 | 56.92 | 1,200.00 | 4.74% |
| 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 | 190.00 | 401.00 | 3,336.00 | 12.02% |
| 3097110 · POLICE AIR CARDS | 160.04 | 160.04 | 1,445.00 | 11.08% |
| 3097116 · CRIMINAL INVESTIGATIONS | 0.00 | 0.00 | 300.00 | 0.0% |
| Total 309 · POLICE DEPARTMENT | <u>45,321.57</u> | <u>95,845.29</u> | <u>696,415.00</u> | <u>13.76%</u> |

CITY OF PARK HILLS
Profit & Loss Budget Performance
 August 2018

| | <u>Aug 18</u> | <u>Jul - Aug 18</u> | <u>YTD Budget</u> | <u>% of Budget</u> |
|--|------------------|---------------------|-------------------|--------------------|
| 409 · FIRE DEPARTMENT | | | | |
| 4090040 · PART TIME FIRE DEPT. EMPL. | 4,539.82 | 9,251.63 | 65,545.00 | 14.12% |
| 4090100 · PROFESSIONAL EXPENSE | 884.62 | 1,759.63 | 11,500.00 | 15.3% |
| 4090520 · BENEFIT WORKERS COMP. | 397.13 | 860.16 | 4,154.00 | 20.71% |
| 4090550 · BENEFIT SOCIAL SECURITY | 336.29 | 682.67 | 4,750.00 | 14.37% |
| 4090560 · BENEFIT MEDICARE | 78.62 | 159.66 | 1,110.00 | 14.38% |
| 4090570 · PENSION BENEFIT | 0.00 | 1,735.95 | 25,530.00 | 6.8% |
| 4090580 · FIRE DEPT. ACC/SICKNESS BEN. | 4,021.00 | 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. | 10,165.65 | 10,165.65 | 14,500.00 | 70.11% |
| 4090800 · SUPPLIES | 111.58 | 111.58 | 1,500.00 | 7.44% |
| 4090900 · LIFE SQUAD/FIRST RESP SUP | 0.00 | 44.37 | 700.00 | 6.34% |
| 4091500 · EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.0% |
| 4091510 · EQUIPMENT MAINTENANCE | 0.00 | 0.00 | 1,500.00 | 0.0% |
| 4091710 · VEHICLE MAINT. & REPAIRS | 28.88 | 28.88 | 3,000.00 | 0.96% |
| 4091720 · VEHICLE GAS & OIL | 338.03 | 645.15 | 3,500.00 | 18.43% |
| Total 409 · FIRE DEPARTMENT | <u>20,901.62</u> | <u>29,466.33</u> | <u>146,394.00</u> | <u>20.13%</u> |
| 509 · CREIGHTON FUND | | | | |
| 5091090 · MISC CREIGHTON EXP. | 2,359.17 | 2,387.92 | | |
| 509 · CREIGHTON FUND - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 509 · CREIGHTON FUND | <u>2,359.17</u> | <u>2,387.92</u> | <u>0.00</u> | <u>100.0%</u> |

CITY OF PARK HILLS
Profit & Loss Budget Performance
 August 2018

| | <u>Aug 18</u> | <u>Jul - Aug 18</u> | <u>YTD Budget</u> | <u>% of Budget</u> |
|---|-----------------|---------------------|-------------------|--------------------|
| 609 · UTILITIES | | | | |
| 6096010 · TELEPHONE/INTERNET | 614.33 | 674.32 | 7,500.00 | 8.99% |
| 6096020 · GAS & ELECTRIC | 1,089.49 | 1,109.69 | 14,000.00 | 7.93% |
| 6096030 · WATER & SANITATION | 1,209.50 | 1,209.50 | 4,500.00 | 26.88% |
| 6096040 · STREET LIGHTING | 1,049.17 | 2,162.28 | 11,000.00 | 19.66% |
| 6096050 · TRAFFIC LIGHTS | 120.58 | 120.58 | 700.00 | 17.23% |
| Total 609 · UTILITIES | <u>4,083.07</u> | <u>5,276.37</u> | <u>37,700.00</u> | <u>14.0%</u> |
| | | | | |
| 709 · CITY/MAINTENANCE BUILDINGS | | | | |
| 7090600 · CITY BLDG. INSURANCE | 0.00 | 4,433.17 | 5,000.00 | 88.66% |
| 7090800 · BLDG. SUPPLIES | 241.00 | 241.00 | 2,000.00 | 12.05% |
| 7091550 · REPAIRS, MAINT., PAINTING | 2,669.00 | 2,669.00 | 7,500.00 | 35.59% |
| Total 709 · CITY/MAINTENANCE BUILDINGS | <u>2,910.00</u> | <u>7,343.17</u> | <u>14,500.00</u> | <u>50.64%</u> |
| | | | | |
| 809 · CAPITAL IMPROVEMEMT/EMER | | | | |
| 8091000 · TRANSFER TO CAPITAL IMPROVEMENT | 0.00 | 0.00 | 78,000.00 | 0.0% |
| 8091020 · SIGN REPLACEMENT | 0.00 | 59.45 | 0.00 | 100.0% |
| 8092500 · BANK OF KY/HERITAGE LOAN | 1,831.01 | 3,662.02 | 22,000.00 | 16.65% |
| 8099800 · FUTURE CAPITAL IMPROVEMENTS | 5,500.00 | 5,500.00 | 0.00 | 100.0% |
| Total 809 · CAPITAL IMPROVEMEMT/EMER | <u>7,331.01</u> | <u>9,221.47</u> | <u>100,000.00</u> | <u>9.22%</u> |

CITY OF PARK HILLS
Profit & Loss Budget Performance
 August 2018

| | <u>Aug 18</u> | <u>Jul - Aug 18</u> | <u>YTD Budget</u> | <u>% of Budget</u> |
|---|--------------------------|---------------------------|--------------------------|-----------------------|
| 959 · CONTRACTS/OTHER-SVC & AGENCIES | | | | |
| 8090500 · PARKS AND BEAUTIFICATION | 19.35 | 2,404.83 | 10,000.00 | 24.05% |
| 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 | 295.45 | 528.40 | 4,000.00 | 13.21% |
| 8092720 · ACCOUNTING REVIEW/RECON | 250.00 | 500.00 | 3,000.00 | 16.67% |
| 8092730 · COPIER LEASE/EQUIPMENT | 1,130.65 | 1,736.47 | 7,000.00 | 24.81% |
| 8099700 · OPEN GOV/SERVER | 3,000.00 | 3,000.00 | 4,500.00 | 66.67% |
| 8099750 · REACH ALERT SYSTEM | 0.00 | 0.00 | 3,000.00 | 0.0% |
| 9590200 · LEGAL WORK | 1,617.50 | 1,617.50 | 60,000.00 | 2.7% |
| 9590300 · LEGAL RETAINER | 500.00 | 1,000.00 | 6,000.00 | 16.67% |
| 9590310 · CITY ENG/RETAINER | 500.00 | 500.00 | 3,000.00 | 16.67% |
| 9591000 · TRASH REMOVAL CONTRACT | 16,436.35 | 16,436.35 | 195,000.00 | 8.43% |
| 9593000 · KENTON CO. DOG WARDEN | 0.00 | 1,002.38 | 4,000.00 | 25.06% |
| 9594000 · AUDIT FEE | 0.00 | 0.00 | 6,100.00 | 0.0% |
| 9596000 · PDS CONSULTING | 97.80 | 97.80 | 2,700.00 | 3.62% |
| 9596500 · CODIFICATION/AMERI LEGAL | 1,469.28 | 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 | 157.00 | 315.50 | 2,000.00 | 15.78% |
| 9599500 · FT WRIGHT BLS CONTRACT | 0.00 | 0.00 | 45,000.00 | 0.0% |
| 9599510 · FT. WRIGHT ALS CONTRACT | 0.00 | 0.00 | 40,000.00 | 0.0% |
| 9599600 · TBNK MEMBERSHIP | 972.91 | 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 | 6,132.00 | 6,132.00 | 12,000.00 | 51.1% |
| Total 959 · CONTRACTS/OTHER-SVC & AGENCIES | <u>32,578.29</u> | <u>58,062.04</u> | <u>449,396.00</u> | <u>12.92%</u> |
| Total Expense | <u>142,457.95</u> | <u>249,808.88</u> | <u>1,690,883.00</u> | <u>14.77%</u> |
| Net Ordinary Income | <u>-88,252.60</u> | <u>-190,596.29</u> | <u>-95,308.00</u> | <u>199.98%</u> |
| Net Income | <u><u>-88,252.60</u></u> | <u><u>-190,596.29</u></u> | <u><u>-95,308.00</u></u> | <u><u>199.98%</u></u> |

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

| | <u>Aug 31, 18</u> |
|--------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 0010000 · GENERAL FUND CASH | 324,801.40 |
| 0010100 · GENERAL FUND RESERVE | 487,411.60 |
| 0010200 · PETTY CASH | 100.00 |
| 0010300 · POLICE KSP CRASH | 2,241.54 |
| 0010500 · CREIGHTON FUND CASH | 71,925.76 |
| 0010600 · HERITAGE LOCK BOX | 0.43 |
| Total Checking/Savings | <u>886,480.73</u> |
| Total Current Assets | 886,480.73 |
| 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>4,935,118.93</u></u> |

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

Aug 31, 18

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

0050000 · VOUCHERS PAYABLE 6,541.84

Total Accounts Payable 6,541.84

Other Current Liabilities

0051500 · COMPENSATED ABSENCES 10,841.33

0054200 · DUE TO ROAD TAX FUND 345.80

0057000 · PENSION WITHHOLDING 727.22

0057010 · PENSION HEALTH INS. CONTRIB 146.30

Total Other Current Liabilities 12,060.65

Total Current Liabilities 18,602.49

Long Term Liabilities

0060500 · HERITAGE BANK LOAN 39,209.12

Total Long Term Liabilities 39,209.12

Total Liabilities 57,811.61

Equity

0070000 · FUND BALANCE 1,042,910.62

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

Net Income -190,596.29

Total Equity 4,877,307.32

TOTAL LIABILITIES & EQUITY 4,935,118.93