

10:35 AM

03/08/23

Accrual Basis

**City of Villa Hills Special Revenue Funds**  
**Balance Sheet**  
As of February 28, 2023

	<u>Feb 28, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Adopt a Unit	6,976.83
Shop with a Cop	7,882.50
Total Checking/Savings	<u>14,859.33</u>
Total Current Assets	<u>14,859.33</u>
<b>TOTAL ASSETS</b>	<u><u>14,859.33</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Restricted Fund Balance	18,669.00
Net Income	-3,809.67
Total Equity	<u>14,859.33</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>14,859.33</u></u>

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Accrual Basis

City of Villa Hills Special Revenue Funds  
**Profit & Loss**  
February 2023

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	<u>Feb 23</u>	<u>Jul '22 - Feb 23</u>
<b>Income</b>		
Adopt a Unit Income	0.00	7,552.00
Shop with a Cop Income	0.00	3,654.38
<b>Total Income</b>	0.00	11,206.38
<b>Expense</b>		
Adopt a Unit Expenses	13.19	7,016.05
Shop with a Cop Expenses	0.00	8,000.00
<b>Total Expense</b>	13.19	15,016.05
<b>Net Income</b>	<u><u>-13.19</u></u>	<u><u>-3,809.67</u></u>

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Accrual Basis

**City of Villa Hills KMA Fund**  
**Balance Sheet**  
As of February 28, 2023

	<u>Feb 28, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1004 - KMA Checking	173,805.94
Total Checking/Savings	<u>173,805.94</u>
Total Current Assets	<u>173,805.94</u>
<b>TOTAL ASSETS</b>	<u><u>173,805.94</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Restricted Fund Balance	135,768.74
Net Income	38,037.20
Total Equity	<u>173,805.94</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>173,805.94</u></u>

**City of Villa Hills KMA Fund  
Profit & Loss Budget Performance  
February 2023**

	<u>Feb 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '22 - Feb 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4200 · Kentucky Municipal Aid-Roads	11,955.05	11,650.00	305.05	105,277.82	93,200.00	12,077.82	140,000.00
<b>Total Income</b>	11,955.05	11,650.00	305.05	105,277.82	93,200.00	12,077.82	140,000.00
<b>Expense</b>							
6041 · Engineering Cost	0.00	2,000.00	-2,000.00	9,937.50	12,000.00	-2,062.50	20,000.00
6042 · Road Repair-KMA	0.00	3,360.00	-3,360.00	0.00	20,160.00	-20,160.00	33,600.00
<b>Total Expense</b>	0.00	5,360.00	-5,360.00	9,937.50	32,160.00	-22,222.50	53,600.00
<b>Net Ordinary Income</b>	11,955.05	6,290.00	5,665.05	95,340.32	61,040.00	34,300.32	86,400.00
<b>Other Income/Expense</b>							
<b>Other Expense</b>							
9000 · Debt Service	7,162.89	7,200.00	-37.11	57,303.12	57,600.00	-296.88	86,400.00
<b>Total Other Expense</b>	7,162.89	7,200.00	-37.11	57,303.12	57,600.00	-296.88	86,400.00
<b>Net Other Income</b>	-7,162.89	-7,200.00	37.11	-57,303.12	-57,600.00	296.88	-86,400.00
<b>Net Income</b>	<u>4,792.16</u>	<u>-910.00</u>	<u>5,702.16</u>	<u>38,037.20</u>	<u>3,440.00</u>	<u>34,597.20</u>	<u>0.00</u>

**City of Villa Hills KMA Fund  
Check Disbursement Detail  
February 2023**

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amount</u>
Bill Pmt -Check	1221	02/01/2023	HERITAGE BANK		1004 · KMA Checki...		-7,162.89
Bill	5101...	02/01/2023			9000 · Debt Service	-7,162.89	7,162.89
TOTAL						-7,162.89	7,162.89

City of Villa Hills Road Fund  
**Balance Sheet**  
As of February 28, 2023

	<u>Feb 28, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Heritage Road Fund Checking	657,093.91
Total Checking/Savings	<u>657,093.91</u>
Total Current Assets	<u>657,093.91</u>
<b>TOTAL ASSETS</b>	<u><u>657,093.91</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	42,439.15
Total Accounts Payable	<u>42,439.15</u>
Total Current Liabilities	<u>42,439.15</u>
Total Liabilities	42,439.15
Equity	
High Water Side Walk Project	40,000.00
Restricted Fund Balance	33,265.88
Short Amsterdam Sidewalk Pro	119,750.00
Net Income	<u>421,638.88</u>
Total Equity	<u>614,654.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>657,093.91</u></u>

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 Accrual Basis

**City of Villa Hills Road Fund  
 Profit & Loss Budget Performance  
 February 2023**

	<u>Feb 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '22 - Feb 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Income</b>							
Road Tax Revenue	0.00	0.00	0.00	561,293.83	533,500.00	27,793.83	533,500.00
<b>Total Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>561,293.83</u>	<u>533,500.00</u>	<u>27,793.83</u>	<u>533,500.00</u>
<b>Expense</b>							
Engineering Cost	42,439.15	4,500.00	37,939.15	98,573.93	50,000.00	48,573.93	80,000.00
Payroll Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Road Salt	6,327.49	15,000.00	-8,672.51	30,081.02	40,000.00	-9,918.98	50,000.00
Road Tax Expense	0.00	0.00	0.00	11,000.00	240,000.00	-229,000.00	403,000.00
<b>Total Expense</b>	<u>48,766.64</u>	<u>19,500.00</u>	<u>29,266.64</u>	<u>139,654.95</u>	<u>330,000.00</u>	<u>-190,345.05</u>	<u>533,000.00</u>
<b>Net Income</b>	<u><u>-48,766.64</u></u>	<u><u>-19,500.00</u></u>	<u><u>-29,266.64</u></u>	<u><u>421,638.88</u></u>	<u><u>203,500.00</u></u>	<u><u>218,138.88</u></u>	<u><u>500.00</u></u>

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03/08/23

City of Villa Hills Road Fund  
Bills for Payment Detail  
February 2023

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<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Feb 23					
02/01/2023	MORTON SALT	69.64 tons Safe-T-Salt @...	Road Salt		6,327.49
02/27/2023	INTEGRATED ENGINEER...	Collins/Amsterdam	Engineering Cost		18,667.08
02/27/2023	INTEGRATED ENGINEER...	Meetings, general engine...	Engineering Cost		3,067.86
02/27/2023	INTEGRATED ENGINEER...	Sidewalks	Engineering Cost		9,011.71
02/27/2023	INTEGRATED ENGINEER...	Niewahner	Engineering Cost		11,692.50
Feb 23					<u>48,766.64</u>



City of Villa Hills Capital Fund  
**Balance Sheet**  
As of February 28, 2023

	<u>Feb 28, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Heritage Bank Capital Fund	360,524.75
<b>Total Checking/Savings</b>	<u>360,524.75</u>
<b>Total Current Assets</b>	<u>360,524.75</u>
<b>TOTAL ASSETS</b>	<u><u>360,524.75</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Unrestricted Fund Balance	380,418.41
Net Income	-19,893.66
<b>Total Equity</b>	<u>360,524.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>360,524.75</u></u>

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Accrual Basis

**City of Villa Hills Capital Fund  
Profit & Loss Budget Performance  
February 2023**

	<u>Feb 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '22 - Feb 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
Assets Sold	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
Transfer In	0.00	0.00	0.00	172,800.00	172,800.00	0.00	172,800.00
<b>Total Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>172,800.00</u>	<u>172,800.00</u>	<u>0.00</u>	<u>174,800.00</u>
<b>Expense</b>							
Capital Purchases	0.00	0.00	0.00	142,983.08	67,800.00	75,183.08	217,800.00
Lease Payments	0.00	0.00	0.00	49,710.58	0.00	49,710.58	59,230.00
<b>Total Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>192,693.66</u>	<u>67,800.00</u>	<u>124,893.66</u>	<u>277,030.00</u>
<b>Net Ordinary Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-19,893.66</u>	<u>105,000.00</u>	<u>-124,893.66</u>	<u>-102,230.00</u>
<b>Net Income</b>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>-19,893.66</u></u>	<u><u>105,000.00</u></u>	<u><u>-124,893.66</u></u>	<u><u>-102,230.00</u></u>

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Accrual Basis

**City of Villa Hills TIF and Federal Funds**  
**Balance Sheet**  
As of February 28, 2023

	<u>Feb 28, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Federal Funds Account	887,089.65
Sanctuary TIF Account	43,779.48
<b>Total Checking/Savings</b>	<u>930,869.13</u>
<b>Total Current Assets</b>	<u>930,869.13</u>
<b>TOTAL ASSETS</b>	<u><u>930,869.13</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Revenue	1,265,874.00
<b>Total Other Current Liabilities</b>	<u>1,265,874.00</u>
<b>Total Current Liabilities</b>	<u>1,265,874.00</u>
<b>Total Liabilities</b>	1,265,874.00
Equity	
Restricted Fund Balance	46,842.63
Net Income	-381,847.50
<b>Total Equity</b>	<u>-335,004.87</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>930,869.13</u></u>

**City of Villa Hills TIF and Federal Funds  
Profit & Loss Budget Performance  
February 2023**

	<u>Feb 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '22 - Feb 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
CDBG Grant	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
Federal Funds Received	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	2,711.65			18,152.50			
TIF Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	111,777.00
<b>Total Income</b>	<u>2,711.65</u>	<u>0.00</u>	<u>2,711.65</u>	<u>18,152.50</u>	<u>0.00</u>	<u>18,152.50</u>	<u>141,777.00</u>
<b>Expense</b>							
CDBG Grant Expense	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
Federal Expenses	0.00	0.00	0.00	400,000.00	400,000.00	0.00	650,000.00
TIF Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>400,000.00</u>	<u>400,000.00</u>	<u>0.00</u>	<u>680,000.00</u>
<b>Net Ordinary Income</b>	<u>2,711.65</u>	<u>0.00</u>	<u>2,711.65</u>	<u>-381,847.50</u>	<u>-400,000.00</u>	<u>18,152.50</u>	<u>-538,223.00</u>
<b>Net Income</b>	<u>2,711.65</u>	<u>0.00</u>	<u>2,711.65</u>	<u>-381,847.50</u>	<u>-400,000.00</u>	<u>18,152.50</u>	<u>-538,223.00</u>

**City of Villa Hills**  
**Balance Sheet**  
As of February 28, 2023

	Feb 28, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Heritage-Police Forfeiture	3,717.85
Heritage Bank Flex Spending	14,363.84
Heritage Bank Operating	2,375,599.55
Petty Cash	100.00
Heritage Online Receipts	4,042.75
<b>Total Checking/Savings</b>	2,397,823.99
<b>Accounts Receivable</b>	
Accounts Receivable	696.38
<b>Total Accounts Receivable</b>	696.38
<b>Other Current Assets</b>	
R/E Tax, Garbage, Sewer A/R-CY	24,625.90
R/E Tax, Garbage, Sewer A/R-PY	19,483.02
Insurance Tax Receivables	181,884.21
Prepaid Expenses	124,968.69
<b>Total Other Current Assets</b>	350,961.82
<b>Total Current Assets</b>	2,749,482.19
<b>TOTAL ASSETS</b>	2,749,482.19
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	61,812.84
<b>Total Accounts Payable</b>	61,812.84
<b>Other Current Liabilities</b>	
Duplicate Tax Payment Liability	1,983.07
Accrued Payroll	61,756.21
Accrued Expenses	51.07
Accrued HRA & Flex Benefits	123.33
Withholding-KY Retirement	4,250.01
<b>Total Other Current Liabilities</b>	68,163.69
<b>Total Current Liabilities</b>	129,976.53

**City of Villa Hills**  
**Balance Sheet**  
As of February 28, 2023

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	<u>Feb 28, 23</u>
Long Term Liabilities	
Compensated Absences	<u>168,537.89</u>
Total Long Term Liabilities	<u>168,537.89</u>
Total Liabilities	298,514.42
Equity	
Designated Payroll Tax	53,000.00
Undesignated Fund Balance	1,551,538.13
Net Income	<u>846,429.64</u>
Total Equity	<u>2,450,967.77</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>2,749,482.19</u></u></b>

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03/08/23

Accrual Basis

**City of Villa Hills**  
**Profit & Loss Budget Performance**  
**February 2023**

	Feb 23	Budget	\$ Over Budget	Jul '22 - Feb 23	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
Sidewalk Billings	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00
G&E Franchise Fees	28,259.36	35,600.00	-7,340.64	178,724.97	152,900.00	25,824.97	224,333.00
Utility P/T Tax Revenue	0.00	0.00	0.00	8,927.27	12,500.00	-3,572.73	15,000.00
Penalties and Interest-Payroll Tax	322.43	0.00	322.43	678.48	0.00	678.48	0.00
Property Tax Rev	0.00	0.00	0.00	1,866,839.31	1,809,000.00	57,839.31	1,809,000.00
Tangible Property Tax	0.00	0.00	0.00	4,428.74	1,800.00	2,628.74	1,800.00
Insurance Premium Tax Revenue	97,076.68	131,000.00	-33,923.32	610,860.36	662,000.00	-51,139.64	900,000.00
Payroll Tax Revenue	65,636.89	52,500.00	13,136.89	425,102.09	279,250.00	145,852.09	390,000.00
Payroll Tax Designated	32,818.45	26,250.00	6,568.45	212,551.04	139,625.00	72,926.04	195,000.00
Gross Receipts Tax Revenue	8,717.46	1,250.00	7,467.46	29,282.56	14,450.00	14,832.56	54,700.00
Telecommunications Tax Revenue	5,402.93	0.00	5,402.93	52,415.39	51,750.00	665.39	69,000.00
Building Permit Revenue	2,200.00	0.00	2,200.00	5,860.00	0.00	5,860.00	0.00
License Fee - County Wide	1,235.74	955.00	280.74	7,535.00	5,870.00	1,665.00	24,840.00
License Fee - Villa Hills	950.00	1,050.00	-100.00	6,450.00	8,050.00	-1,600.00	18,800.00
Police Pay Incentive Revenue	6,729.35	6,167.00	562.35	56,383.95	49,332.00	7,051.95	74,000.00
Base Court Revenue	0.00	0.00	0.00	7,932.58	7,500.00	432.58	10,000.00
Garbage Assessment Rev	0.00	0.00	0.00	594,003.00	572,258.00	21,745.00	572,258.00
Electric Service Revenue	0.00	0.00	0.00	0.00	0.00	0.00	2,139.00
Penalites and Interest-Property	1,097.05	0.00	1,097.05	8,471.86	0.00	8,471.86	0.00
Interest Earned	7,034.92	333.33	6,701.59	39,408.40	2,666.64	36,741.76	4,000.00
Police Reports Revenue	240.00	150.00	90.00	1,445.00	1,200.00	245.00	1,800.00
Police Citation Revenue	25.00	0.00	25.00	135.00	0.00	135.00	0.00
Contract Services payment	61,244.14	69,979.17	-8,735.03	522,321.12	521,495.36	825.76	780,574.00
Safety Grant Awards	636.49	2,250.00	-1,613.51	10,069.87	18,000.00	-7,930.13	27,000.00
Passport Revenue	2,310.00	1,190.00	1,120.00	13,195.00	8,155.00	5,040.00	12,775.00
Miscellaneous Revenue	0.00	0.00	0.00	88.08	0.00	88.08	0.00
Code Enforcement Board Rev.	0.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00
Contributions - Designated	0.00	0.00	0.00	6,446.77	0.00	6,446.77	0.00
Special Event Revenue	0.00	0.00	0.00	45.05	0.00	45.05	0.00
<b>Total Income</b>	<b>321,936.89</b>	<b>328,674.50</b>	<b>-6,737.61</b>	<b>4,670,700.89</b>	<b>4,317,802.00</b>	<b>352,898.89</b>	<b>5,222,019.00</b>
<b>Gross Profit</b>	<b>321,936.89</b>	<b>328,674.50</b>	<b>-6,737.61</b>	<b>4,670,700.89</b>	<b>4,317,802.00</b>	<b>352,898.89</b>	<b>5,222,019.00</b>
<b>Expense</b>							
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	33,095.00
Police Forfeiture Expense	0.00	0.00	0.00	1,445.65	0.00	1,445.65	0.00
K-9 Expenses	0.00	1,000.00	-1,000.00	1,910.11	8,000.00	-6,089.89	12,000.00
Road Repair-Desig Payroll Tx	3,468.88	9,750.00	-6,281.12	71,449.34	117,000.00	-45,550.66	195,000.00
Projects-Events and Beautification	0.00	0.00	0.00	213.01	0.00	213.01	300.00
Christmas in the Park	0.00	0.00	0.00	2,921.55	2,000.00	921.55	2,000.00
Sidewalk repair program	0.00	3,500.00	-3,500.00	0.00	21,000.00	-21,000.00	40,000.00
Grant Expense	636.49	2,250.00	-1,613.51	10,069.87	18,000.00	-7,930.13	27,000.00
Banner, Signage, and Promotion	0.00	0.00	0.00	0.00	140.00	-140.00	200.00
Street and Landscaping	0.00	0.00	0.00	0.00	600.00	-600.00	1,000.00
Road Repair-Unrestricted	0.00	0.00	0.00	0.00	4,800.00	-4,800.00	8,000.00

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03/08/23

Accrual Basis

**City of Villa Hills**  
**Profit & Loss Budget Performance**  
**February 2023**

	Feb 23	Budget	\$ Over Budget	Jul '22 - Feb 23	YTD Budget	\$ Over Budget	Annual Budget
Codification Expense	0.00	0.00	0.00	495.00	500.00	-5.00	500.00
Salaries & Wages	107,856.60	125,504.63	-17,648.03	998,395.65	1,016,886.97	-18,491.32	1,529,813.00
Overtime	1,894.21	3,204.58	-1,310.37	23,881.63	22,094.64	1,786.99	31,189.00
FICA	9,339.74	9,930.82	-591.08	78,815.04	80,013.32	-1,198.28	120,288.00
Medical Insurance	29,806.39	28,810.67	995.72	236,417.54	230,485.39	5,932.15	345,728.00
HRA & Flex Plan Expense	75.00	60.00	15.00	985.00	967.00	18.00	1,912.00
Dental	1,326.18	1,668.75	-342.57	11,933.17	13,350.00	-1,416.83	20,025.00
Life Insurance	256.10	286.83	-30.73	2,186.14	2,294.64	-108.50	3,442.00
C.E.R.S.	38,173.67	36,729.09	1,444.58	367,761.45	338,432.22	29,329.23	503,712.99
Workers' Comp	4,831.06	4,810.75	20.31	38,475.69	38,486.00	-10.31	57,730.00
Employee Appreciation	162.00	0.00	162.00	2,163.26	900.00	1,263.26	900.00
Adv, Promotion, Printing	163.91	708.67	-544.76	3,377.55	5,667.36	-2,289.81	9,500.00
Maintenance & Repairs	2,606.05	3,166.67	-560.62	49,918.35	24,333.32	25,585.03	37,000.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Equipment Rental	0.00	108.33	-108.33	0.00	866.68	-866.68	1,300.00
Rent & Leases	1,355.74	1,075.00	280.74	10,161.45	9,502.00	659.45	13,902.00
Travel, Mtgs & Training	64.00	1,880.84	-1,816.84	8,797.26	10,326.72	-1,529.46	16,250.00
Contracted Services	250.00	330.33	-80.33	2,700.00	2,639.68	60.32	4,500.00
Uniforms	987.72	979.16	8.56	9,432.19	7,833.28	1,598.91	11,950.00
City Beautification-Garden	0.00	0.00	0.00	53.45	300.00	-246.55	1,000.00
Supplies	747.54	1,691.66	-944.12	22,548.42	18,242.32	4,306.10	25,009.00
Postage	33.09	225.00	-191.91	4,093.89	4,100.00	-6.11	5,000.00
Office Expense	327.01	41.67	285.34	1,258.80	333.36	925.44	500.00
Motor Fuels	4,397.43	5,541.67	-1,144.24	49,523.01	44,333.36	5,189.65	66,500.00
Computer Expense	1,605.32	2,383.34	-778.02	17,370.64	19,066.68	-1,696.04	28,600.00
D.A.R.E. & Public Relations	0.00	300.00	-300.00	3,670.27	2,100.00	1,570.27	3,000.00
Investigation	75.00	325.00	-250.00	464.00	2,600.00	-2,136.00	3,900.00
Other Insurance & Bonds	6,983.82	6,806.66	177.16	55,870.56	54,468.28	1,402.28	81,700.00
Collection Costs	2,187.17	1,565.00	622.17	13,618.42	8,652.00	4,966.42	13,667.00
Dues & Subscriptions	479.00	3,466.67	-2,987.67	32,577.97	14,403.36	18,174.61	19,400.00
Street Lights	588.37	1,333.33	-744.96	25,086.00	10,666.64	14,419.36	16,000.00
Utilities	3,892.87	3,148.33	744.54	32,461.67	25,436.68	7,024.99	38,300.00
Weapons/Firearms	0.00	858.34	-858.34	8,780.28	6,866.72	1,913.56	10,300.00
Bank & Payroll Fees	1,143.52	628.83	514.69	7,674.20	5,030.64	2,643.56	7,546.00
Miscellaneous	0.00	0.00	0.00	-599.10	0.00	-599.10	0.00
Retention and recruitment	0.00	0.00	0.00	0.00	0.00	0.00	8,249.00
Restricted Use of Surplus	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00
Reimbursement for CERS and Wages	0.00	0.00	0.00	0.00	0.00	0.00	15,093.00
City Attorney	3,415.50	5,000.00	-1,584.50	14,096.50	40,000.00	-25,903.50	60,000.00
Accounting Fees	550.00	550.00	0.00	4,400.00	4,400.00	0.00	6,600.00
Audit Expenses	0.00	0.00	0.00	8,200.00	13,000.00	-4,800.00	13,000.00
Council Fees	625.00	950.00	-325.00	5,000.00	7,600.00	-2,600.00	11,400.00
Dog Authority	914.40	983.33	-68.93	7,315.20	7,866.64	-551.44	11,800.00
Fire Authority	50,770.00	50,770.08	-0.08	403,762.33	406,160.64	-2,398.31	609,241.00
Garbage Collection	50,294.10	47,688.17	2,605.93	399,161.40	381,505.36	17,656.04	572,258.00
PVA Assessment Costs	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00
Franchise Fee Expense	16,837.97	16,838.00	-0.03	135,694.78	134,704.00	990.78	202,056.00



**City of Villa Hills**  
**Profit & Loss Budget Performance**  
**February 2023**

	Feb 23	Budget	\$ Over Budget	Jul '22 - Feb 23	YTD Budget	\$ Over Budget	Annual Budget
Building Inspection & Zoning	175.07	2,000.00	-1,824.93	15,707.84	16,000.00	-292.16	24,000.00
Easter Egg Hunt	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Fire In The Hills	0.00	0.00	0.00	2,201.90	1,000.00	1,201.90	2,000.00
Haunted Trail	0.00	0.00	0.00	3,343.74	3,000.00	343.74	3,000.00
Spec. Events Misc.	0.00	0.00	0.00	605.85	2,400.00	-1,794.15	4,000.00
Field Maintenance	20.97	500.00	-479.03	3,623.33	3,000.00	623.33	5,000.00
<b>Total Expense</b>	<b>349,316.89</b>	<b>389,350.20</b>	<b>-40,033.31</b>	<b>3,651,471.25</b>	<b>3,654,355.90</b>	<b>-2,884.65</b>	<b>5,341,655.99</b>
<b>Net Ordinary Income</b>	<b>-27,380.00</b>	<b>-60,675.70</b>	<b>33,295.70</b>	<b>1,019,229.64</b>	<b>663,446.10</b>	<b>355,783.54</b>	<b>-119,636.99</b>
<b>Other Income/Expense</b>							
Other Income							
Transfer In	0.00			0.00	400,000.00	-400,000.00	400,000.00
<b>Total Other Income</b>	<b>0.00</b>			<b>0.00</b>	<b>400,000.00</b>	<b>-400,000.00</b>	<b>400,000.00</b>
Other Expense							
Transfer out	0.00	0.00	0.00	172,800.00	172,800.00	0.00	239,977.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>172,800.00</b>	<b>172,800.00</b>	<b>0.00</b>	<b>239,977.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-172,800.00</b>	<b>227,200.00</b>	<b>-400,000.00</b>	<b>160,023.00</b>
<b>Net Income</b>	<b>-27,380.00</b>	<b>-60,675.70</b>	<b>33,295.70</b>	<b>846,429.64</b>	<b>890,646.10</b>	<b>-44,216.46</b>	<b>40,386.01</b>

**City of Villa Hills**  
**Profit & Loss Budget Performance-Administration**  
**February 2023**

	<u>Feb 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '22 - Feb 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Expense</b>							
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00
Codification Expense	0.00	0.00	0.00	495.00	500.00	-5.00	500.00
Salaries & Wages	14,557.68	16,135.88	-1,578.20	127,624.72	131,029.48	-3,404.76	195,573.00
FICA	1,105.11	1,246.75	-141.64	9,825.69	9,974.00	-148.31	14,961.00
Medical Insurance	3,759.95	4,773.00	-1,013.05	31,535.59	38,184.00	-6,648.41	57,276.00
HRA & Flex Plan Expense	75.00	60.00	15.00	985.00	967.00	18.00	1,912.00
Dental	264.03	280.42	-16.39	2,112.24	2,243.36	-131.12	3,365.00
Life Insurance	36.46	40.08	-3.62	298.88	320.64	-21.76	481.00
C.E.R.S.	3,900.00	3,819.45	80.55	36,845.85	35,193.48	1,652.37	52,381.00
Workers' Comp	45.33	60.42	-15.09	362.64	483.36	-120.72	725.00
Employee Appreciation	162.00	0.00	162.00	465.71	500.00	-34.29	500.00
Adv, Promotion, Printing	-46.09	541.67	-587.76	1,740.58	4,333.36	-2,592.78	6,500.00
Maintenance & Repairs	252.48	250.00	2.48	4,336.57	2,000.00	2,336.57	3,000.00
Rent & Leases	177.87	200.00	-22.13	1,523.45	2,600.00	-1,076.55	3,500.00
Travel, Mtgs & Training	64.00	985.00	-921.00	828.56	3,160.00	-2,331.44	5,500.00
Contracted Services	0.00	80.00	-80.00	0.00	640.00	-640.00	1,000.00
Uniforms	199.00	0.00	199.00	199.00	0.00	199.00	200.00
Supplies	178.85	100.00	78.85	4,324.34	2,100.00	2,224.34	2,500.00
Postage	33.09	225.00	-191.91	4,093.89	4,100.00	-6.11	5,000.00
Office Expense	327.01	41.67	285.34	1,207.97	333.36	874.61	500.00
Motor Fuels	85.45	125.00	-39.55	419.78	1,000.00	-580.22	1,500.00
Computer Expense	1,535.86	1,041.67	494.19	15,035.71	8,333.36	6,702.35	12,500.00
Other Insurance & Bonds	973.42	1,000.00	-26.58	7,787.36	8,000.00	-212.64	12,000.00
Collection Costs	2,187.17	1,565.00	622.17	13,618.42	8,652.00	4,966.42	13,667.00
Dues & Subscriptions	75.00	3,300.00	-3,225.00	8,057.71	7,570.00	487.71	8,000.00
Street Lights	588.37	1,333.33	-744.96	25,086.00	10,666.64	14,419.36	16,000.00
Utilities	694.15	833.33	-139.18	6,206.58	6,666.64	-460.06	10,000.00
Bank & Payroll Fees	1,143.52	628.83	514.69	7,674.20	5,030.64	2,643.56	7,546.00
<b>Total Expense</b>	<b>32,374.71</b>	<b>38,666.50</b>	<b>-6,291.79</b>	<b>312,691.44</b>	<b>294,581.32</b>	<b>18,110.12</b>	<b>439,827.00</b>
<b>Net Ordinary Income</b>	<b>-32,374.71</b>	<b>-38,666.50</b>	<b>6,291.79</b>	<b>-312,691.44</b>	<b>-294,581.32</b>	<b>-18,110.12</b>	<b>-439,827.00</b>
<b>Net Income</b>	<b>-32,374.71</b>	<b>-38,666.50</b>	<b>6,291.79</b>	<b>-312,691.44</b>	<b>-294,581.32</b>	<b>-18,110.12</b>	<b>-439,827.00</b>

**City of Villa Hills**  
**Profit & Loss Budget Performance-Contract Services**  
**February 2023**

	<u>Feb 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '22 - Feb 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Expense</b>							
Sidewalk repair program	0.00	3,500.00	-3,500.00	0.00	21,000.00	-21,000.00	40,000.00
FICA	47.85	72.67	-24.82	382.50	581.36	-198.86	872.00
Retention and recruitment	0.00	0.00	0.00	0.00	0.00	0.00	8,249.00
City Attorney	3,415.50	5,000.00	-1,584.50	14,096.50	40,000.00	-25,903.50	60,000.00
Accounting Fees	550.00	550.00	0.00	4,400.00	4,400.00	0.00	6,600.00
Audit Expenses	0.00	0.00	0.00	8,200.00	13,000.00	-4,800.00	13,000.00
Council Fees	625.00	950.00	-325.00	5,000.00	7,600.00	-2,600.00	11,400.00
Dog Authority	914.40	983.33	-68.93	7,315.20	7,866.64	-551.44	11,800.00
Fire Authority	50,770.00	50,770.08	-0.08	403,762.33	406,160.64	-2,398.31	609,241.00
Garbage Collection	50,294.10	47,688.17	2,605.93	399,161.40	381,505.36	17,656.04	572,258.00
PVA Assessment Costs	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00
Franchise Fee Expense	16,837.97	16,838.00	-0.03	135,694.78	134,704.00	990.78	202,056.00
Building Inspection & Zoning	175.07	2,000.00	-1,824.93	15,707.84	16,000.00	-292.16	24,000.00
<b>Total Expense</b>	<u>123,629.89</u>	<u>128,352.25</u>	<u>-4,722.36</u>	<u>1,033,720.55</u>	<u>1,072,818.00</u>	<u>-39,097.45</u>	<u>1,599,476.00</u>
<b>Net Ordinary Income</b>	<u>-123,629.89</u>	<u>-128,352.25</u>	<u>4,722.36</u>	<u>-1,033,720.55</u>	<u>-1,072,818.00</u>	<u>39,097.45</u>	<u>-1,599,476.00</u>
<b>Net Income</b>	<u><u>-123,629.89</u></u>	<u><u>-128,352.25</u></u>	<u><u>4,722.36</u></u>	<u><u>-1,033,720.55</u></u>	<u><u>-1,072,818.00</u></u>	<u><u>39,097.45</u></u>	<u><u>-1,599,476.00</u></u>

**City of Villa Hills**  
**Profit & Loss Budget Performance-Designated Funds**  
**February 2023**

	<u>Feb 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '22 - Feb 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
Payroll Tax Designated	32,818.45	26,250.00	6,568.45	212,551.04	139,625.00	72,926.04	195,000.00
<b>Total Income</b>	<u>32,818.45</u>	<u>26,250.00</u>	<u>6,568.45</u>	<u>212,551.04</u>	<u>139,625.00</u>	<u>72,926.04</u>	<u>195,000.00</u>
<b>Gross Profit</b>	32,818.45	26,250.00	6,568.45	212,551.04	139,625.00	72,926.04	195,000.00
<b>Expense</b>							
Police Forfeiture Expense	0.00	0.00	0.00	1,445.65	0.00	1,445.65	0.00
Road Repair-Desig Payroll Tx	3,468.88	9,750.00	-6,281.12	71,449.34	117,000.00	-45,550.66	195,000.00
Restricted Use of Surplus	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00
<b>Total Expense</b>	<u>3,468.88</u>	<u>9,750.00</u>	<u>-6,281.12</u>	<u>472,894.99</u>	<u>517,000.00</u>	<u>-44,105.01</u>	<u>595,000.00</u>
<b>Net Ordinary Income</b>	<u>29,349.57</u>	<u>16,500.00</u>	<u>12,849.57</u>	<u>-260,343.95</u>	<u>-377,375.00</u>	<u>117,031.05</u>	<u>-400,000.00</u>
<b>Net Income</b>	<u>29,349.57</u>	<u>16,500.00</u>	<u>12,849.57</u>	<u>-260,343.95</u>	<u>-377,375.00</u>	<u>117,031.05</u>	<u>-400,000.00</u>

**City of Villa Hills**  
**Profit & Loss Budget Performance-Events and Beautification**  
 February 2023

	Feb 23	Budget	\$ Over Budget	Jul '22 - Feb 23	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Expense</b>							
Projects-Events and Beautification	0.00	0.00	0.00	213.01	0.00	213.01	300.00
Christmas in the Park	0.00	0.00	0.00	2,921.55	2,000.00	921.55	2,000.00
Banner, Signage, and Promotion	0.00	0.00	0.00	0.00	140.00	-140.00	200.00
Street and Landscaping	0.00	0.00	0.00	0.00	600.00	-600.00	1,000.00
Employee Appreciation	0.00	0.00	0.00	1,697.55	400.00	1,297.55	400.00
Utilities	0.00	0.00	0.00	176.78	250.00	-73.22	500.00
Easter Egg Hunt	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Fire In The Hills	0.00	0.00	0.00	2,201.90	1,000.00	1,201.90	2,000.00
Haunted Trail	0.00	0.00	0.00	3,343.74	3,000.00	343.74	3,000.00
Spec. Events Misc.	0.00	0.00	0.00	605.85	2,400.00	-1,794.15	4,000.00
<b>Total Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,160.38</b>	<b>9,790.00</b>	<b>1,370.38</b>	<b>13,700.00</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-11,160.38</b>	<b>-9,790.00</b>	<b>-1,370.38</b>	<b>-13,700.00</b>
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-11,160.38</b>	<b>-9,790.00</b>	<b>-1,370.38</b>	<b>-13,700.00</b>

**City of Villa Hills**  
**Profit & Loss Budget Performance-Parks and Recreation**  
**February 2023**

	<u>Feb 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '22 - Feb 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Expense</b>							
Salaries & Wages	0.00	0.00	0.00	6,844.50	10,907.51	-4,063.01	21,815.00
FICA	0.00	0.00	0.00	523.60	834.51	-310.91	1,669.00
Workers' Comp	80.08	117.00	-36.92	640.64	936.00	-295.36	1,405.00
Maintenance & Repairs	392.31	500.00	-107.69	848.18	3,000.00	-2,151.82	5,000.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Rent & Leases	0.00	50.00	-50.00	2.00	302.00	-300.00	502.00
Supplies	0.00	100.00	-100.00	68.54	600.00	-531.46	1,000.00
Other Insurance & Bonds	72.07	65.00	7.07	576.56	535.00	41.56	800.00
Utilities	72.81	540.00	-467.19	7,767.59	4,320.00	3,447.59	6,500.00
Field Maintenance	20.97	500.00	-479.03	3,623.33	3,000.00	623.33	5,000.00
<b>Total Expense</b>	<u>638.24</u>	<u>1,872.00</u>	<u>-1,233.76</u>	<u>20,894.94</u>	<u>24,435.02</u>	<u>-3,540.08</u>	<u>48,691.00</u>
<b>Net Ordinary Income</b>	<u>-638.24</u>	<u>-1,872.00</u>	<u>1,233.76</u>	<u>-20,894.94</u>	<u>-24,435.02</u>	<u>3,540.08</u>	<u>-48,691.00</u>
<b>Net Income</b>	<u><u>-638.24</u></u>	<u><u>-1,872.00</u></u>	<u><u>1,233.76</u></u>	<u><u>-20,894.94</u></u>	<u><u>-24,435.02</u></u>	<u><u>3,540.08</u></u>	<u><u>-48,691.00</u></u>

**City of Villa Hills**  
**Profit & Loss Budget Performance-Police Department**  
**February 2023**

	Feb 23	Budget	\$ Over Budget	Jul '22 - Feb 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Expense							
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	10,800.00
K-9 Expenses	0.00	666.67	-666.67	1,910.11	5,333.36	-3,423.25	8,000.00
Grant Expense	636.49	2,250.00	-1,613.51	10,069.87	18,000.00	-7,930.13	27,000.00
Salaries & Wages	45,490.13	58,467.00	-12,976.87	461,953.99	467,736.00	-5,782.01	701,604.00
Overtime	998.80	1,222.08	-223.28	7,155.04	9,776.64	-2,621.60	14,665.00
FICA	4,508.66	4,566.25	-57.59	36,491.82	36,530.00	-38.18	54,795.00
Medical Insurance	14,619.88	11,765.92	2,853.96	108,421.30	94,127.36	14,293.94	141,191.00
Dental	544.81	752.50	-207.69	5,446.31	6,020.00	-573.69	9,030.00
Life Insurance	116.61	131.75	-15.14	1,054.10	1,054.00	0.10	1,581.00
C.E.R.S.	18,650.81	17,868.08	782.73	184,294.85	164,641.63	19,653.22	245,048.00
Workers' Comp	2,229.53	2,333.33	-103.80	17,663.45	18,666.64	-1,003.19	28,000.00
Adv, Promotion, Printing	138.00	167.00	-29.00	238.00	1,334.00	-1,096.00	2,000.00
Maintenance & Repairs	-3,303.92	958.33	-4,262.25	17,574.72	7,666.64	9,908.08	11,500.00
Rent & Leases	177.87	150.00	27.87	2,301.00	1,200.00	1,101.00	1,800.00
Travel, Mtgs & Training	0.00	416.67	-416.67	5,298.51	3,333.36	1,965.15	5,000.00
Contracted Services	250.00	167.00	83.00	2,700.00	1,333.00	1,367.00	2,000.00
Uniforms	249.46	437.50	-188.04	6,094.42	3,500.00	2,594.42	5,250.00
Supplies	242.66	750.00	-507.34	13,519.04	8,078.00	5,441.04	11,078.00
Office Expense	0.00	0.00	0.00	50.83	0.00	50.83	0.00
Motor Fuels	1,509.29	2,500.00	-990.71	20,010.18	20,000.00	10.18	30,000.00
Computer Expense	69.46	850.00	-780.54	2,209.95	6,800.00	-4,590.05	10,200.00
D.A.R.E. & Public Relations	0.00	300.00	-300.00	3,083.01	2,100.00	983.01	3,000.00
Investigation	75.00	250.00	-175.00	464.00	2,000.00	-1,536.00	3,000.00
Other Insurance & Bonds	2,823.14	2,700.00	123.14	22,585.12	21,600.00	985.12	32,400.00
Dues & Subscriptions	324.00	0.00	324.00	17,313.47	5,300.00	12,013.47	9,200.00
Utilities	1,595.83	1,041.67	554.16	9,059.34	8,333.36	725.98	12,500.00
Weapons/Firearms	0.00	591.67	-591.67	5,982.46	4,733.36	1,249.10	7,100.00
<b>Total Expense</b>	<b>91,946.51</b>	<b>111,303.42</b>	<b>-19,356.91</b>	<b>962,944.89</b>	<b>919,197.35</b>	<b>43,747.54</b>	<b>1,387,742.00</b>
<b>Net Ordinary Income</b>	<b>-91,946.51</b>	<b>-111,303.42</b>	<b>19,356.91</b>	<b>-962,944.89</b>	<b>-919,197.35</b>	<b>-43,747.54</b>	<b>-1,387,742.00</b>
<b>Net Income</b>	<b>-91,946.51</b>	<b>-111,303.42</b>	<b>19,356.91</b>	<b>-962,944.89</b>	<b>-919,197.35</b>	<b>-43,747.54</b>	<b>-1,387,742.00</b>

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03/08/23

Accrual Basis

**City of Villa Hills**  
**Profit & Loss Budget Performance-Interlocal PD**  
**February 2023**

	Feb 23	Budget	\$ Over Budget	Jul '22 - Feb 23	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Expense</b>							
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	14,735.00
K-9 Expenses	0.00	333.33	-333.33	0.00	2,666.64	-2,666.64	4,000.00
Salaries & Wages	26,730.03	27,374.33	-644.30	238,306.13	218,994.64	19,311.49	328,492.00
Overtime	778.07	776.50	1.57	14,375.76	6,212.00	8,163.76	9,318.00
FICA	2,083.85	2,153.50	-69.65	18,992.43	17,228.00	1,764.43	25,842.00
Medical Insurance	6,922.50	6,258.42	664.08	54,900.49	50,067.36	4,833.13	75,101.00
Dental	296.87	338.08	-41.21	2,431.28	2,704.64	-273.36	4,057.00
Life Insurance	63.39	63.25	0.14	495.68	506.00	-10.32	759.00
C.E.R.S.	10,394.50	9,822.02	572.48	102,705.04	90,502.91	12,202.13	134,701.99
Workers' Comp	1,251.81	1,333.33	-81.52	10,014.48	10,666.64	-652.16	16,000.00
Adv, Promotion, Printing	72.00	0.00	72.00	72.00	0.00	72.00	500.00
Maintenance & Repairs	652.85	541.67	111.18	11,490.24	4,333.36	7,156.88	6,500.00
Travel, Mtgs & Training	0.00	416.67	-416.67	2,440.75	3,333.36	-892.61	5,000.00
Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	500.00
Uniforms	539.26	333.33	205.93	2,192.70	2,666.64	-473.94	4,000.00
Supplies	217.50	208.33	9.17	987.78	3,197.64	-2,209.86	4,031.00
Motor Fuels	1,860.30	1,666.67	193.63	18,767.06	13,333.36	5,433.70	20,000.00
Computer Expense	0.00	325.00	-325.00	52.99	2,600.00	-2,547.01	3,900.00
D.A.R.E. & Public Relations	0.00			587.26	0.00	587.26	0.00
Investigation	0.00	75.00	-75.00	0.00	600.00	-600.00	900.00
Other Insurance & Bonds	1,568.42	1,458.33	110.09	12,547.36	11,666.64	880.72	17,500.00
Dues & Subscriptions	0.00	166.67	-166.67	7,104.29	1,333.36	5,770.93	2,000.00
Utilities	485.81	150.00	335.81	2,289.17	1,200.00	1,089.17	1,800.00
Weapons/Firearms	0.00	266.67	-266.67	2,797.82	2,133.36	664.46	3,200.00
Reimbursement for CERS and Wages	0.00	0.00	0.00	0.00	0.00	0.00	15,093.00
<b>Total Expense</b>	<b>53,917.16</b>	<b>54,061.10</b>	<b>-143.94</b>	<b>503,550.71</b>	<b>445,946.55</b>	<b>57,604.16</b>	<b>697,929.99</b>
<b>Net Ordinary Income</b>	<b>-53,917.16</b>	<b>-54,061.10</b>	<b>143.94</b>	<b>-503,550.71</b>	<b>-445,946.55</b>	<b>-57,604.16</b>	<b>-697,929.99</b>
<b>Net Income</b>	<b>-53,917.16</b>	<b>-54,061.10</b>	<b>143.94</b>	<b>-503,550.71</b>	<b>-445,946.55</b>	<b>-57,604.16</b>	<b>-697,929.99</b>



**City of Villa Hills**  
**Profit & Loss Budget Performance-Public Works**  
**February 2023**

	<u>Feb 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '22 - Feb 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Expense</b>							
PTO Accrual	0.00	0.00	0.00	0.00	0.00	0.00	4,320.00
Road Repair-Unrestricted	0.00	0.00	0.00	0.00	4,800.00	-4,800.00	8,000.00
Salaries & Wages	21,078.76	23,527.42	-2,448.66	163,666.31	188,219.34	-24,553.03	282,329.00
Overtime	117.34	1,206.00	-1,088.66	2,350.83	6,106.00	-3,755.17	7,206.00
FICA	1,594.27	1,891.65	-297.38	12,461.89	14,865.45	-2,403.56	22,149.00
Medical Insurance	4,504.06	6,013.33	-1,509.27	41,560.16	48,106.67	-6,546.51	72,160.00
Dental	220.47	297.75	-77.28	1,943.34	2,382.00	-438.66	3,573.00
Life Insurance	39.64	51.75	-12.11	337.48	414.00	-76.52	621.00
C.E.R.S.	5,228.36	5,219.54	8.82	43,915.71	48,094.20	-4,178.49	71,582.00
Workers' Comp	1,224.31	966.67	257.64	9,794.48	7,733.36	2,061.12	11,600.00
Adv, Promotion, Printing	0.00	0.00	0.00	1,326.97	0.00	1,326.97	500.00
Maintenance & Repairs	4,612.33	916.67	3,695.66	15,668.64	7,333.32	8,335.32	11,000.00
Equipment Rental	0.00	108.33	-108.33	0.00	866.68	-866.68	1,300.00
Rent & Leases	1,000.00	675.00	325.00	6,335.00	5,400.00	935.00	8,100.00
Travel, Mtgs & Training	0.00	62.50	-62.50	229.44	500.00	-270.56	750.00
Contracted Services	0.00	83.33	-83.33	0.00	666.68	-666.68	1,000.00
Uniforms	0.00	208.33	-208.33	946.07	1,666.64	-720.57	2,500.00
City Beautification-Garden	0.00	0.00	0.00	53.45	300.00	-246.55	1,000.00
Supplies	108.53	533.33	-424.80	3,648.72	4,266.68	-617.96	6,400.00
Motor Fuels	942.39	1,250.00	-307.61	10,325.99	10,000.00	325.99	15,000.00
Computer Expense	0.00	166.67	-166.67	71.99	1,333.32	-1,261.33	2,000.00
Other Insurance & Bonds	1,546.77	1,583.33	-36.56	12,374.16	12,666.64	-292.48	19,000.00
Dues & Subscriptions	80.00	0.00	80.00	102.50	200.00	-97.50	200.00
Utilities	1,044.27	583.33	460.94	6,962.21	4,666.68	2,295.53	7,000.00
<b>Total Expense</b>	<u>43,341.50</u>	<u>45,344.93</u>	<u>-2,003.43</u>	<u>334,075.34</u>	<u>370,587.66</u>	<u>-36,512.32</u>	<u>559,290.00</u>
<b>Net Ordinary Income</b>	<u>-43,341.50</u>	<u>-45,344.93</u>	<u>2,003.43</u>	<u>-334,075.34</u>	<u>-370,587.66</u>	<u>36,512.32</u>	<u>-559,290.00</u>
<b>Net Income</b>	<u><u>-43,341.50</u></u>	<u><u>-45,344.93</u></u>	<u><u>2,003.43</u></u>	<u><u>-334,075.34</u></u>	<u><u>-370,587.66</u></u>	<u><u>36,512.32</u></u>	<u><u>-559,290.00</u></u>

**City of Villa Hills**  
**Bills for Payment Detail**  
February 2023

Date	Name	Memo	Account	Class	Amount
Feb 23					
02/01/2023	BAKER BUSINESS & TAX SOLU...	Monthly accounting	Accounting Fees	Contract Services	550.00
02/01/2023	BURKE, MICHEAL C.	Monthly rental - salt garage	Rent & Leases	Public Works	1,000.00
02/01/2023	Duke Energy Payment Processing	ADM-9101-1917-7282	Street Lights	Administration	22.27
02/01/2023	Duke Energy Payment Processing	PD-9101-1917-7331	Utilities	Police Department	453.23
02/01/2023	Duke Energy Payment Processing	ADM-9101-1787-7136	Street Lights	Administration	23.44
02/01/2023	Duke Energy Payment Processing	PW-9101-1917-7381	Utilities	Public Works	552.50
02/01/2023	Duke Energy Payment Processing	ADM-9101-1917-7232	Utilities	Administration	349.09
02/01/2023	Duke Energy Payment Processing	ADM-9101-2058-6292	Street Lights	Administration	20.36
02/01/2023	Duke Energy Payment Processing	ADM-9101-1977-2136	Street Lights	Administration	9.63
02/01/2023	Duke Energy Payment Processing	P&R-9101-1838-1917	Utilities	Parks & Recreation	22.28
02/01/2023	Duke Energy Payment Processing	P&R-9101-1756-2354	Utilities	Parks & Recreation	50.53
02/01/2023	Duke Energy Payment Processing	ADM-TIF-9101-1853-0897	Street Lights	Administration	237.14
02/01/2023	Duke Energy Payment Processing	ADM-9101-1710-9018	Street Lights	Administration	2.67
02/01/2023	Duke Energy Payment Processing	ADM-9101-1715-2467	Street Lights	Administration	5.44
02/01/2023	IAN HALPIN	Student Audio/Visual support - for shadow night (\$16 x ...	Travel, Mtgs & Training	Administration	64.00
02/01/2023	NKOL	Monthly server monitoring/security	Computer Expense	Administration	148.00
02/01/2023	NKOL	Monthly computer monitoring/security	Computer Expense	Administration	340.00
02/01/2023	NKOL	Office 365 Exchange online	Computer Expense	Administration	127.50
02/01/2023	NKOL	Office 365 Business premium	Computer Expense	Administration	166.50
02/01/2023	NKOL	Office 365 online archiving	Computer Expense	Administration	5.00
02/01/2023	NKOL	Ubiquiti monthly monitoring	Computer Expense	Administration	40.00
02/01/2023	NKOL	Unlimited cloud backup	Computer Expense	Administration	30.00
02/01/2023	NKOL	Premium phishing filtering	Computer Expense	Administration	152.00
02/01/2023	NKOL	Office 365 Business Essentials	Computer Expense	Administration	123.50
02/01/2023	NKOL	Pro-rated Office 365 Business basic	Computer Expense	Administration	5.52
02/01/2023	NKOL	NKOL Advanced security - pro-rated	Computer Expense	Administration	8.00
02/01/2023	NKOL	Setup voicemail to email with Pro On call	Computer Expense	Administration	40.00
02/01/2023	NO.KY PUBLIC ENTITY JOINT H...	Health insurance	Medical Insurance	Administration	3,616.35
02/01/2023	NO.KY PUBLIC ENTITY JOINT H...	Health insurance	Medical Insurance	Public Works	4,513.71
02/01/2023	NO.KY PUBLIC ENTITY JOINT H...	Health insurance	Medical Insurance	Police Department	14,469.05
02/01/2023	NO.KY PUBLIC ENTITY JOINT H...	Health insurance	Medical Insurance	Interlocal	6,839.62
02/01/2023	VERIZON CONNECT NWF, INC.	Monthly service - Unit 219	Utilities	Public Works	16.19
02/01/2023	VERIZON CONNECT NWF, INC.	Monthly service - Unit 217	Utilities	Public Works	16.19
02/01/2023	VERIZON CONNECT NWF, INC.	Monthly service - Unit 220	Utilities	Public Works	16.19
02/01/2023	VERIZON CONNECT NWF, INC.	Monthly service - Unit 129	Utilities	Public Works	16.19
02/01/2023	VERIZON CONNECT NWF, INC.	Monthly service - Unit 131	Utilities	Administration	16.19
02/01/2023	VERIZON WIRELESS	Monthly cell phone	Utilities	Administration	44.12
02/01/2023	VERIZON WIRELESS	Monthly cell phone	Utilities	Public Works	176.48
02/01/2023	VERIZON WIRELESS	Monthly cell phone	Utilities	Police Department	402.00
02/01/2023	VERIZON WIRELESS	Monthly cell phone	Utilities	Interlocal	242.65
02/01/2023	VERIZON WIRELESS	Mifi	Utilities	Administration	40.02
02/01/2023	VERIZON WIRELESS	Mifi	Utilities	Police Department	40.02
02/01/2023	KOI AUTO PARTS	Oil and antifreeze	Maintenance & Repairs	Public Works	115.36
02/01/2023	KOI AUTO PARTS	Door handle - 216	Maintenance & Repairs	Public Works	100.69
02/01/2023	KOI AUTO PARTS	Oil for 218 / wiper blades - 217	Maintenance & Repairs	Public Works	133.30
02/01/2023	PRO TRANSMISSION	Overhaul transmission assembly - Unit 218	Maintenance & Repairs	Public Works	4,143.26
02/02/2023	KPHRA3	2023 KPHRA Individual membership - Craig	Dues & Subscriptions	Administration	75.00
02/07/2023	FOSTER TECHNOLOGY GROUP	Web site development - meeting/training and new site s...	Computer Expense	Administration	230.00

**City of Villa Hills**  
**Bills for Payment Detail**  
**February 2023**

Date	Name	Memo	Account	Class	Amount
02/10/2023	A STITCH ABOVE	Shirts & Embroidery for Shadow night students	Employee Appreciation	Administration	162.00
02/10/2023	A STITCH ABOVE	Shirts & Embroidery for Shadow night students	Uniforms	Administration	105.00
02/10/2023	A STITCH ABOVE	Polo shirts for Shadow night for City Attorney & Enginee...	Uniforms	Administration	94.00
02/15/2023	STAPLES	Shredder	Office Expense	Administration	265.53
02/15/2023	STAPLES	Oil & shredder bags for shredder	Office Expense	Administration	61.48
02/15/2023	STAPLES	Lables - passports	Postage	Administration	33.09
02/15/2023	STAPLES	16 gb flash drives	Computer Expense	Administration	39.84
02/15/2023	STAPLES	64 gb flash drives for video downloads	Computer Expense	Police Department	29.46
02/15/2023	STAPLES	Post its, binder dividers, lables	Supplies	Administration	161.91
02/15/2023	STAPLES	Parchament paper - awards/certificates	Adv, Promotion, Printing	Administration	24.99
02/15/2023	STAPLES	Air freshner - restrooms	Maintenance & Repairs	Administration	4.49
02/15/2023	STAPLES	Laminating pouches - insurance cards	Supplies	Administration	16.94
02/19/2023	ALTAFIBER	Admin phones	Utilities	Administration	105.03
02/19/2023	ALTAFIBER	Public works phones	Utilities	Public Works	52.51
02/19/2023	ALTAFIBER	Police phones	Utilities	Police Department	210.06
02/21/2023	GALL'S, INC.	Nameplate / serving since for Black	Uniforms	Police Department	39.16
02/22/2023	ADAMS LAW, PLLC	General counsel	City Attorney	Contract Services	3,415.50
02/22/2023	CHARTER COMMUNICATIONS	Internet services (ADM 4)	Utilities	Administration	21.17
02/22/2023	CHARTER COMMUNICATIONS	Internet services ( PW 4)	Utilities	Public Works	21.18
02/22/2023	CHARTER COMMUNICATIONS	Internet services (PD 9)	Utilities	Police Department	47.64
02/22/2023	CIN BELL TECHNOLOGY SOLU...	Monthly long distance	Utilities	Administration	34.31
02/22/2023	CINCINNATI ENQUIRER	Publication - Ordinance 2022-12	Adv, Promotion, Printing	Administration	47.76
02/22/2023	CINCINNATI ENQUIRER	Publication - Ordinance 2023-01	Adv, Promotion, Printing	Administration	52.48
02/22/2023	CITY OF COVINGTON	Brakes, PM service, Tire, wipers for unit 147	Maintenance & Repairs	Police Department	479.06
02/22/2023	CUSTOM DESIGN BENEFI	FSA Administration Fees - March	HRA & Flex Plan Expense	Administration	75.00
02/22/2023	DEARBORN NATIONAL	ADD	Life Insurance	Administration	6.19
02/22/2023	DEARBORN NATIONAL	LIFE	Life Insurance	Administration	30.27
02/22/2023	DEARBORN NATIONAL	LTD	Medical Insurance	Administration	84.61
02/22/2023	DEARBORN NATIONAL	STD	Medical Insurance	Administration	52.00
02/22/2023	DEARBORN NATIONAL	ADD	Life Insurance	Public Works	6.73
02/22/2023	DEARBORN NATIONAL	LIFE	Life Insurance	Public Works	32.91
02/22/2023	DEARBORN NATIONAL	LTD	Medical Insurance	Public Works	84.91
02/22/2023	DEARBORN NATIONAL	STD	Medical Insurance	Public Works	12.60
02/22/2023	DEARBORN NATIONAL	ADD	Life Insurance	Police Department	19.81
02/22/2023	DEARBORN NATIONAL	LIFE	Life Insurance	Police Department	96.80
02/22/2023	DEARBORN NATIONAL	LTD	Medical Insurance	Police Department	239.32
02/22/2023	DEARBORN NATIONAL	STD	Medical Insurance	Police Department	151.74
02/22/2023	DEARBORN NATIONAL	ADD	Life Insurance	Interlocal	10.76
02/22/2023	DEARBORN NATIONAL	LIFE	Life Insurance	Interlocal	52.63
02/22/2023	DEARBORN NATIONAL	LTD	Medical Insurance	Interlocal	122.05
02/22/2023	DEARBORN NATIONAL	STD	Medical Insurance	Interlocal	74.79
02/22/2023	Duke Energy Payment Processing	ADM - TIF Sanctuary - 9101-1917-7414 December	Street Lights	Administration	267.42
02/22/2023	HOME DEPOT	Villa bathroom - ball valve for toilet	Field Maintenance	Parks & Recreation	20.97
02/22/2023	HOME DEPOT	Concrete - sign posts	Supplies	Public Works	46.97
02/22/2023	HOME DEPOT	Trash bags	Supplies	Public Works	24.97
02/22/2023	HOME DEPOT	Water refill	Supplies	Police Department	6.99
02/22/2023	HOME DEPOT	Post - mailbox repairs	Supplies	Public Works	13.57
02/22/2023	HOME DEPOT	Water refill	Supplies	Police Department	6.99
02/22/2023	HOME DEPOT	Replace Jennifer's office light	Maintenance & Repairs	Administration	99.97

**City of Villa Hills**  
**Bills for Payment Detail**  
**February 2023**

Date	Name	Memo	Account	Class	Amount
02/22/2023	MINUTEMAN PRESS	500 Business Cards - Matt Hall	Supplies	Police Department	217.50
02/22/2023	MINUTEMAN PRESS	500 Business Cards - Matt Hall	Supplies	Interlocal	217.50
02/22/2023	Molly Maid	Cleaning - 02/14/2023	Maintenance & Repairs	Administration	110.00
02/22/2023	NKCCMA	2023 Salary Survey results	Adv, Promotion, Printing	Administration	50.00
02/22/2023	NKOL	Craig printer connections	Computer Expense	Administration	40.00
02/22/2023	NKOL	Device not connecting to network - Craig found cable di...	Computer Expense	Administration	40.00
02/22/2023	NKOL	PD Playing video from USB issue	Computer Expense	Police Department	40.00
02/22/2023	PLANNING & DEVELOPMENT S...	One Stop Shop - Code Enforcement Services	Building Inspection & Zo...	Contract Services	175.07
02/22/2023	GALLS LLC	Salomon XA shoes - Dooley	Uniforms	Police Department	174.76
02/22/2023	GALLS LLC	PDU Cargo pant - Brockman	Uniforms	Interlocal	123.20
02/22/2023	GALLS LLC	PDU Cargo pant - Bullard	Uniforms	Interlocal	123.20
02/22/2023	GALLS LLC	Command shirt - Mairose	Uniforms	Interlocal	73.92
02/22/2023	GALLS LLC	Women's stryke pant - Mairose	Uniforms	Interlocal	218.94
02/22/2023	GALLS LLC	Shipping	Uniforms	Police Department	35.54
02/22/2023	TRANSUNION RISK & ALTERNA...	January 2023 monthly service	Investigation	Police Department	75.00
02/22/2023	U.S. BANK EQUIPMENT FINANCE	Copier lease	Rent & Leases	Administration	177.87
02/22/2023	U.S. BANK EQUIPMENT FINANCE	Copier lease	Rent & Leases	Police Department	177.87
02/22/2023	MR SPOTLESS CAR WASH	12 Car washes	Adv, Promotion, Printing	Interlocal	72.00
02/22/2023	MR SPOTLESS CAR WASH	23 Car washes	Adv, Promotion, Printing	Police Department	138.00
02/23/2023	VERIZON WIRELESS	Monthly cell phone	Utilities	Administration	44.21
02/23/2023	VERIZON WIRELESS	Monthly cell phone	Utilities	Public Works	176.84
02/23/2023	VERIZON WIRELESS	Monthly cell phone	Utilities	Police Department	402.86
02/23/2023	VERIZON WIRELESS	Monthly cell phone	Utilities	Interlocal	243.16
02/23/2023	VERIZON WIRELESS	Mifi	Utilities	Police Department	40.02
02/23/2023	VERIZON WIRELESS	Mifi	Utilities	Administration	40.01
02/24/2023	SOUTHEASTERN	Backhoe oil filters	Maintenance & Repairs	Public Works	66.75
02/28/2023	BLACK, JAMES	FOP Legal defense dues	Dues & Subscriptions	Police Department	324.00
02/28/2023	CITY OF COVINGTON	PM Service, wipers for Unit 135	Maintenance & Repairs	Police Department	162.58
02/28/2023	CITY OF COVINGTON	PM Service, wipers Unit 139	Maintenance & Repairs	Interlocal	142.31
02/28/2023	CITY OF COVINGTON	Brakes, PM Service, oil changes Unit 141	Maintenance & Repairs	Interlocal	489.55
02/28/2023	CRESCENT SPR HARDWAR	Latex gloves	Supplies	Public Works	13.98
02/28/2023	CRESCENT SPR HARDWAR	Spare key for 136	Supplies	Police Department	2.99
02/28/2023	CRESCENT SPR HARDWAR	Fasteners for signs	Supplies	Public Works	9.04
02/28/2023	CRESCENT SPR HARDWAR	Oil & filters - Lazars & walk behind	Maintenance & Repairs	Parks & Recreation	385.63
02/28/2023	CRESCENT SPR HARDWAR	Lug nut for Lazer	Maintenance & Repairs	Parks & Recreation	6.68
02/28/2023	DELTA DENTAL	Vision Insurance	Medical Insurance	Administration	54.99
02/28/2023	DELTA DENTAL	Vision Insurance	Medical Insurance	Public Works	47.38
02/28/2023	DELTA DENTAL	Vision Insurance	Medical Insurance	Police Department	115.39
02/28/2023	DELTA DENTAL	Vision Insurance	Medical Insurance	Interlocal	61.16
02/28/2023	DELTA DENTAL	Dental Insurance	Dental	Administration	264.03
02/28/2023	DELTA DENTAL	Dental Insurance	Dental	Public Works	220.47
02/28/2023	DELTA DENTAL	Dental Insurance	Dental	Police Department	544.81
02/28/2023	DELTA DENTAL	Dental Insurance	Dental	Interlocal	296.87
02/28/2023	NKAPWA	Public Works membership dues (x4)	Dues & Subscriptions	Public Works	80.00
02/28/2023	RUMPKE	Monthly trash	Garbage Collection	Contract Services	38,167.35
02/28/2023	RUMPKE	Monthly recycling	Garbage Collection	Contract Services	12,126.75
02/28/2023	AUTOZONE	Wiper blades - Unit 137	Maintenance & Repairs	Interlocal	20.99
02/28/2023	AUTOZONE	Unit 129 - Oil filter & Oil	Maintenance & Repairs	Administration	38.02
02/28/2023	AUTOZONE	Unit 219 - windshield wiper blades	Maintenance & Repairs	Public Works	52.97

For Management Use Only

**City of Villa Hills**  
**Bills for Payment Detail**  
 February 2023

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
02/28/2023	AUTOZONE	Rear wiper blade - Unit 148	Supplies	Police Department	8.19
02/28/2023	WEX BANK2	Monthly fuel	Motor Fuels	Administration	85.45
02/28/2023	WEX BANK2	Monthly fuel	Motor Fuels	Public Works	942.39
02/28/2023	WEX BANK2	Monthly fuel	Motor Fuels	Police Department	1,509.29
02/28/2023	WEX BANK2	Monthly fuel	Motor Fuels	Interlocal	1,860.30
<b>Feb 23</b>					<b><u>108,304.52</u></b>