

**City of Windy Hills**  
**Profit and Loss YTD Comparison**  
**January 2023**

	TOTAL	
	JAN 2023	JUL 2022 - JAN 2023 (YTD)
<b>Income</b>		
5000 Cable TV	1,550.63	10,854.41
5001 Citations/Fines	-113.32	4,336.68
5002 Coal and Mineral Severance		81.10
5004 Interest - 1st Fin ARPA Account	98.43	433.37
5005 Interest Income	222.69	1,816.75
5007 Interest Income - SYB	20.04	33.78
5009 Franchise Property Taxes	1,880.07	1,880.07
5015 Muni. Insurance Tax	35,262.81	165,083.00
5020 Property Tax		
5021 Property Tax - Early Pymt Discount	192.81	192.81
5022 Property Tax - Home Owner	828.02	356,865.69
5023 Property Tax - Homestead Reimb		-418.79
5024 Property Tax - Penalty & Int	3,060.79	3,060.79
5025 Property Tax - Refunds		-12,667.28
<b>Total 5020 Property Tax</b>	<b>4,081.62</b>	<b>347,033.22</b>
5040 Public Safety HB 412		1,222.80
5041 Rental Registry Fee	2,250.00	7,575.00
5043 Vacant Property		150.00
5800-01 Road Aid House Bill 510 - Road Fund	4,580.30	29,720.23
5805-01 Interest Income - Road Fund	42.15	292.89
<b>Total Income</b>	<b>\$49,875.42</b>	<b>\$570,513.30</b>
<b>GROSS PROFIT</b>	<b>\$49,875.42</b>	<b>\$570,513.30</b>
<b>Expenses</b>		
<b>General Government</b>		
6000 Admin - Accounting Svcs	317.00	6,105.00
6001 Admin - City Atty Exp		35,953.21
6002 Admin - City Atty Exp - Jeff Co Clerk Fees	-92.00	-69.00
6003 Admin - Clerical Ass't	1,238.41	7,097.40
6004 Admin - Enf - Salary	422.29	4,188.19
6005 Admin - Communication System		1,557.00
6006 Admin - Computer/Website Exp	110.00	1,674.99
6007 Admin - Council Salary		3,245.40
6009 Admin - Insurance		6,847.44
6010 Admin - Legal Notices		940.89
6011 Admin - Mayor's Salary		6,231.74
6012 Admin - Mayor's Contingency		2,442.91
6013 Admin - Office Expense	67.00	2,319.37
6015 Admin - Postage/Stamps	14.25	727.75
6016 Admin - Rent City Hall	1,085.88	7,549.44

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	TOTAL	
	JAN 2023	JUL 2022 - JAN 2023 (YTD)
6017 Admin - Tax Bill Exp		18,624.03
6060 Public Works - Street Lights	3,653.68	24,816.31
6100 City Beautification/Maintenance	90.00	5,837.24
6101 City Beautification - Landscape Maint	3,512.08	32,295.48
6102 City Beautification - KYDOT Project - TheGreen		-41,493.22
6103 City Beautification - Plaques for the Green		444.67
6200 City Contingency - Bank Charges	3.00	21.00
6201 City Contingency - Dues & Subscriptions		45.00
6204 City Contingency - Travel, Mileage & Ent	83.84	745.94
6300 City Events - Glow on the Green		528.13
6301 City Events - Holiday Decor	1,810.00	6,858.03
6302 City Events - Arbor Day		45.00
6303 City Events - 4th of July		3,550.61
6304 70th Anniversary Celebration		578.82
6401 Miscellaneous Exp		0.00
6402 Payroll Expenses	2,567.93	14,637.55
6404 Printing & Mail & Reproduction		2,150.58
6405 Professional & Legal Fees	10,000.00	20,000.00
<b>Total General Government</b>	<b>24,883.36</b>	<b>176,496.90</b>
Public Safety		
6500 Public Safety - Police	5,568.00	37,994.00
<b>Total Public Safety</b>	<b>5,568.00</b>	<b>37,994.00</b>
Road Fund		
7000-01 Road Maint - Road Fund	2,125.76	2,380.76
7001-01 Street Paving - Road Fund		123,067.50
7003-01 Snow Removal - Road Fund	21,050.00	21,050.00
<b>Total Road Fund</b>	<b>23,175.76</b>	<b>146,498.26</b>
Sanitation		
6600 Sanitation	18,427.05	128,989.35
<b>Total Sanitation</b>	<b>18,427.05</b>	<b>128,989.35</b>
Tree Board		
6700 Tree Board - Tree Program Residents		450.00
6701 Tree Board - Other		2,200.00
<b>Total Tree Board</b>		<b>2,650.00</b>
<b>Total Expenses</b>	<b>\$72,054.17</b>	<b>\$492,628.51</b>
<b>NET OPERATING INCOME</b>	<b>\$ -22,178.75</b>	<b>\$77,884.79</b>
<b>NET INCOME</b>	<b>\$ -22,178.75</b>	<b>\$77,884.79</b>

# City of Windy Hills

## Balance Sheet

As of January 31, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1001 1st Financial ARPA 7821	463,661.52
1002 1st Financial Checking 9860	36,963.91
1003 1st Financial Sweep 9878	523,619.83
1004 Stock Yards - Regular	52,365.54
1005 Cash on hand	119.00
1010 CD - Eclipse CD 45964 .75% 8/6/21	53,205.27
1011 CD - Indep Bank CD 81400695 .35%	102,439.26
1012 CD-Eclipse 6.23.2022 ..6690 1.5% 12 mos.	200,000.00
1013 CD-Eclipse 6.23.2022 ..6688 1.5% 12 mos.	250,000.00
1014 CD-Eclipse 6.23.2022 ..6689 1.5% 12 mos.	250,000.00
1020-01 Road Fund - 1st Financial 9662	219,161.26
1021-01 RF CD - 1st Fin CD 2.63% 10/30/20	0.00
<b>Total Bank Accounts</b>	<b>\$2,151,535.59</b>
Accounts Receivable	
1200 Accounts Receivable (A/R)	2,883.03
1201 Muni Ins Tax Receivable	64,763.11
<b>Total Accounts Receivable</b>	<b>\$67,646.14</b>
<b>Total Current Assets</b>	<b>\$2,219,181.73</b>
Fixed Assets	
1700 Accumulated depreciation	-31,210.00
1700-01 Accumulated Depreciation - Road Fund	-21,380.00
1701 Land	400,000.00
1702 Signature Entrances	124,839.00
1703-01 Street Paving - Road Fund	110,570.00
<b>Total Fixed Assets</b>	<b>\$582,819.00</b>
<b>TOTAL ASSETS</b>	<b>\$2,802,000.73</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	19,239.46
<b>Total Accounts Payable</b>	<b>\$19,239.46</b>
Other Current Liabilities	
3100 Federal Withholding	0.00
3103 FICA Medicare	0.00
3105 State Withholding	0.00
3200 Suspense	0.00

# City of Windy Hills

## Balance Sheet

As of January 31, 2023

	TOTAL
<b>Total Other Current Liabilities</b>	<b>\$0.00</b>
<b>Total Current Liabilities</b>	<b>\$19,239.46</b>
<b>Total Liabilities</b>	<b>\$19,239.46</b>
Equity	
4500 Fund Balance	2,367,513.70
4501 Net Income/Prior Years	48,879.94
4502 Opening balance equity	45.00
4503-01 RF - Fund Balance	288,437.84
Net Income	77,884.79
<b>Total Equity</b>	<b>\$2,782,761.27</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,802,000.73</b>