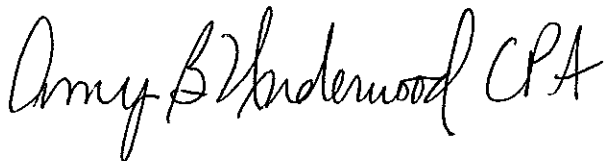


CITY OF HURSTBOURNE ACRES, KENTUCKY
MONTHLY TREASURER'S FINANCIAL REPORT
DECEMBER 2019
FOR FISCAL YEAR ENDED JUNE 30, 2020

Respectfully submitted,

A handwritten signature in black ink that reads "Amy B. Underwood CPA". The signature is written in a cursive style with a large initial "A".

Amy B. Underwood CPA

Treasurer

CITY OF HURSTBOURNE ACRES
Profit & Loss YTD Comparison
December 2019

	Dec 19	Jul - Dec 19
Ordinary Income/Expense		
Income		
Insurance Premium Tax Receipts	446.20	57,087.37
Investment Income		
Interest Income	1,302.51	9,969.15
Realized Gain (Loss)	0.00	-3,077.52
Unrealized Gain (Loss)	-76.40	-771.29
Total Investment Income	1,226.11	6,120.34
Other Income		
HB413	0.00	3,872.42
Miscellaneous Revenue	0.00	2,577.00
Permits	0.00	15.00
Police Fines	5.00	66.09
Total Other Income	5.00	6,530.51
Property Tax	0.00	207,048.64
Telecommunications Tax	0.00	3,154.17
Total Income	1,677.31	279,941.03
Expense		
ABC		
Certificates	0.00	5.29
Total ABC	0.00	5.29
General Administration		
Accounting and Bank Fees	997.00	6,024.78
Annexation Costs	110.00	110.00
City Property Tax Bill	0.00	7,810.42
Facilities and Equipment		
Electric	126.87	517.13
Equip Rental and Maintenance	1,268.47	1,268.47
Internet and Cable	86.45	429.07
Property Insurance	591.25	1,188.41
Rent	650.00	3,900.00
Repairs and Maintenance	0.00	1,030.66
Water	36.65	115.59
Total Facilities and Equipment	2,759.69	8,449.33
Insurance Expense		
Insurance - Liability, D and O	10,744.53	21,596.50
Workers Compensation	9,665.69	11,229.48
Insurance Expense - Other	0.00	213.78
Total Insurance Expense	20,410.22	33,039.76
Legal Fees	625.00	5,635.00
Membership Dues	0.00	1,601.45
Postage, Mailing Service	0.00	587.00
Printing and Copying	150.00	1,727.56
Supplies	67.51	467.57
Telephone, Telecommunications	285.07	1,658.30
Website Maintenance	49.00	299.00
Total General Administration	25,453.49	67,410.17
Parks		
Electric for Parks	0.00	284.65
Maintenance	550.00	10,785.80
Water for Parks	180.33	381.67
Total Parks	730.33	11,452.12
Personnel		
City Clerk's Pay	397.83	2,414.48

CITY OF HURSTBOURNE ACRES
Profit & Loss YTD Comparison
December 2019

	Dec 19	Jul - Dec 19
Elected Officials Pay	2,437.23	12,541.00
Total Personnel	2,835.06	14,955.48
Police Department Expenses		
Misc Police Expenditure		
Air Card / Cell Phone	0.00	827.18
Computer Updates / Maintenance	-87.02	29.70
Medical Fees	0.00	35.00
Office Supplies	0.00	66.96
Total Misc Police Expenditure	-87.02	958.84
Payroll Expenses	13,452.35	148,406.08
Training		
Misc. Training	0.00	385.00
Total Training	0.00	385.00
Uniforms		
Uniform Allowance	0.00	1,500.00
Total Uniforms	0.00	1,500.00
Vehicle Operations		
Fuel	326.26	2,770.46
Maintenance	0.00	2,906.56
Vehicle Operations - Other	0.00	9.53
Total Vehicle Operations	326.26	5,686.55
Total Police Department Expenses	13,691.59	156,936.47
Recreation		
Christmas Party	1,070.00	1,156.92
Egg Hunt	0.00	-48.00
Picnic	0.00	5,815.51
Total Recreation	1,070.00	6,924.43
Sanitation	3,576.30	21,812.80
Streets		
Electric for Streets	1,591.59	9,631.41
Maintenance and Repairs	4,995.00	4,995.00
Total Streets	6,586.59	14,626.41
Total Expense	53,943.36	294,123.17
Net Ordinary Income	-52,266.05	-14,182.14
Other Income/Expense		
Other Income		
Road Fund Investment Income		
Interest Income Road Fund	1,950.02	8,158.54
Realized Gain(Loss) Road Fund	0.00	-2,115.13
Unrealized Gain(Loss) Road Fund	76.04	-885.76
Total Road Fund Investment Income	2,026.06	5,157.65
Total Other Income	2,026.06	5,157.65
Other Expense		
Road Fund Expenditures		
Paving	0.00	241,701.86
Signs	461.66	461.66
Total Road Fund Expenditures	461.66	242,163.52
Total Other Expense	461.66	242,163.52

CITY OF HURSTBOURNE ACRES
Profit & Loss YTD Comparison
December 2019

	<u>Dec 19</u>	<u>Jul - Dec 19</u>
Net Other Income	1,564.40	-237,005.87
Net Income	<u>-50,701.65</u>	<u>-251,188.01</u>

CITY OF HURSTBOURNE ACRES
Balance Sheet
As of December 31, 2019

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
ABC CASH ACCOUNT	485.05
EDWARD JONES GENERAL FUND	495,560.11
EDWARD JONES ROAD FUND	325,014.06
PNC GENERAL FUND	54,001.98
Total Checking/Savings	<u>875,061.20</u>
Total Current Assets	<u>875,061.20</u>
TOTAL ASSETS	<u><u>875,061.20</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	5,180.55
Total Other Current Liabilities	<u>5,180.55</u>
Total Current Liabilities	<u>5,180.55</u>
Total Liabilities	5,180.55
Equity	
Unrestricted Net Assets	1,121,068.66
Net Income	-251,188.01
Total Equity	<u>869,880.65</u>
TOTAL LIABILITIES & EQUITY	<u><u>875,061.20</u></u>

**CITY OF HURSTBOURNE ACRES
WARRANTS PAID**

Type	Date	Num	Name	Memo	Split	Debit	Credit
PNC GENERAL FUND							
Check	12/02/2019		QuickBooks Payroll Service	Created by Direct Deposit Servi...	Elected Officials Pay		1.75
Check	12/02/2019	1050	NUNNLEA C/O BEAUTIFICATION LE...	City Christmas Party	Christmas Party		325.00
Check	12/03/2019		DONNA M. NICHOLS	MONTHLY PAY	Elected Officials Pay		350.00
Check	12/03/2019		SPECTRUM BUSINESS		Internet and Cable		86.45
Deposit	12/05/2019			Deposit	Insurance Premium Tax Receipts	446.20	
Deposit	12/09/2019			Deposit	Computer Updates / Maintenance	87.02	
Check	12/10/2019		LOUISVILLE WATER		Water		36.65
Check	12/10/2019		LOUISVILLE WATER	Created by Payroll Service on 1...	Water for Parks		180.33
Check	12/12/2019	1051	QuickBooks Payroll Service		-SPLIT-		4,103.98
Check	12/12/2019	1052	QuickBooks Payroll Service		Legal Fees		325.00
Check	12/12/2019	1053	TAMMY R. BAKER PLLC		Christmas Party		445.00
Check	12/12/2019	1054	HEITZMAN BAKERY		Christmas Party		300.00
Check	12/12/2019	1055	BILLY NOEL	61-1036950	-SPLIT-		3,374.96
Liability ...	12/12/2019	EFTPS	United States Treasury	131020	Payroll Liabilities		459.37
Liability ...	12/12/2019	1054	KENTUCKY STATE TREASURER		-SPLIT-		21,001.47
Check	12/12/2019	1055	KENTUCKY LEAGUE OF CITIES		-SPLIT-		
Check	12/13/2019	DD1014	CHRISTOPHER C FLOWERS	Direct Deposit	-SPLIT-	0.00	
Paycheck	12/13/2019	DD1015	DAVID W FIECHTER	Direct Deposit	-SPLIT-	0.00	
Paycheck	12/13/2019	DD1016	EDDIE W MUNDO	Direct Deposit	-SPLIT-	0.00	
Paycheck	12/13/2019	DD1017	GARY L PHELPS	Direct Deposit	-SPLIT-	0.00	
Paycheck	12/13/2019	DD1018	KEVIN G MILLS	Direct Deposit	-SPLIT-	0.00	
Paycheck	12/13/2019	DD1020	STEPHEN R GRIFFIN	Direct Deposit	-SPLIT-	0.00	
Paycheck	12/13/2019	DD1019	MARY SUSAN STIVERS	Direct Deposit	-SPLIT-	0.00	
Check	12/14/2019	1067	ECO-TECH, LLC	VOID: 678400-DECEMBER 2019	Sanitation		3,576.30
Check	12/14/2019	1071	ECO-TECH, LLC	678400	Sanitation		1,268.47
Bill Pmt ...	12/16/2019		ULINE		Accounts Payable		9.54
Check	12/16/2019		Dollar Tree	Deposit	Supplies	5.00	
Deposit	12/19/2019				Police Fines		126.87
Check	12/22/2019	DEBIT	LG & E		Electric		35.80
Check	12/22/2019	DEBIT	LG & E	HURSTBOURNE ENTRANCE	Electric for Streets		34.54
Check	12/22/2019	DEBIT	LG & E	HAVILAND MUNICIPAL	Electric for Streets		35.48
Check	12/22/2019	DEBIT	LG & E	TAYLORSVILLE ROAD ENTR...	Electric for Streets		1,485.77
Check	12/22/2019	DEBIT	LG & E	STREET LAMPS	Electric for Streets		135.00
Check	12/23/2019	DEBIT	PNC		Accounting and Bank Fees		285.07
Check	12/23/2019	DEBIT	AT & T		Telephone, Telecommunications		57.97
Check	12/23/2019	DEBIT	STAPLES		Supplies		110.00
Check	12/23/2019	debit	KROGER		Annexation Costs		5,281.67
Check	12/23/2019	debit	QuickBooks Payroll Service		-SPLIT-		461.66
Liability ...	12/24/2019	1068	SAF-TI-CO	Created by Payroll Service on 1...	Signs		
Check	12/25/2019	DD1021	CHRISTOPHER C FLOWERS	BUNSEN PKWY-INV #258442-IN	-SPLIT-	0.00	
Paycheck	12/26/2019	DD1022	DAVID W FIECHTER	Direct Deposit	-SPLIT-	0.00	
Paycheck	12/26/2019	DD1024	GARY L PHELPS	Direct Deposit	-SPLIT-	0.00	
Paycheck	12/26/2019	DD1025	KEVIN G MILLS	Direct Deposit	-SPLIT-	0.00	
Paycheck	12/26/2019	DD1027	STEPHEN R GRIFFIN	Direct Deposit	-SPLIT-	0.00	
Paycheck	12/26/2019	DD1023	EDDIE W MUNDO	Direct Deposit	-SPLIT-	0.00	
Paycheck	12/26/2019	DD1026	MARY SUSAN STIVERS	Direct Deposit	-SPLIT-	0.00	
Paycheck	12/30/2019	1061	MICHAEL H BOLTON		-SPLIT-		318.71
Paycheck	12/30/2019	1062	TERRY R McALLISTER		-SPLIT-		547.19
Check	12/30/2019	1069	SIMS LAWN & LANDSCAPE, INC.	3 LEAF REMOVALS	Maintenance and Repairs		4,995.00
Check	12/30/2019	1070	STUMP BUSTERS	INV 724	Maintenance		550.00

**CITY OF HURSTBOURNE ACRES
WARRANTS PAID**

Type	Date	Num	Name	Memo	Split	Debit	Credit
Check	12/30/2019	ACHS	SUPERFLEET MASTERCARD	NOVEMBER FUEL	Fuel		326.26
Check	12/31/2019	DIR D...	CHRISTINE M. BOHNENKAMP	MONTHLY PAY	Elected Officials Pay		350.00
Check	12/31/2019	1056	DARRELL G. WADDELL	VOID: MONTHLY PAY	Website Maintenance	0.00	
Check	12/31/2019	DIR D...	DONNA M. NICHOLS	MONTHLY PAY	Elected Officials Pay		350.00
Check	12/31/2019	1057	KIMBERLY L. M. BLOOMER	MONTHLY PAY	Printing and Copying		150.00
Check	12/31/2019	1058	TERESA C. RENNINGER	MONTHLY PAY	Elected Officials Pay		350.00
Check	12/31/2019	1059	TROY E. ESKRIDGE JR.	MONTHLY PAY	Elected Officials Pay		350.00
Check	12/31/2019	1060	UNDERWOOD & ASSOCIATES INC.	MONTHLY PAY	Accounting and Bank Fees		850.00
Check	12/31/2019		QuickBooks Payroll Service	Created by Direct Deposit Servi...	Elected Officials Pay		3.50
Check	12/31/2019	1063	DARRELL G. WADDELL	MONTHLY PAY	Website Maintenance		49.00
Check	12/31/2019	1066	NUNNLEA C/O BEAUTIFICATION LE...	MONTHLY PAY	Rent		650.00
Check	12/31/2019	1072	TAMMY R. BAKER PLLC	City Hall Rent	Legal Fees		300.00
Total PNC GENERAL FUND						538.22	54,033.76
TOTAL						538.22	54,033.76

CITY OF HURSTBOURNE ACRES
Payroll Summary
 December 2019

	CHRISTOPHER C FLOWE...	DAVID W FIECHTER	EDDIE W MUNDO	GARY L PHELPS
Employee Wages, Taxes and Adjustments				
Gross Pay				
City Clerk's Pay	0.00	0.00	0.00	0.00
Mayor's Pay	0.00	0.00	0.00	0.00
Chief's Pay	0.00	0.00	0.00	0.00
Court Pay	0.00	0.00	0.00	50.00
Lieutenant's Pay	2,250.00	0.00	0.00	0.00
Officer's Pay	0.00	1,800.00	1,008.00	253.00
Sergeant's Pay	0.00	0.00	0.00	0.00
Total Gross Pay	2,250.00	1,800.00	1,008.00	303.00
Adjusted Gross Pay	2,250.00	1,800.00	1,008.00	303.00
Taxes Withheld				
Federal Withholding	-235.00	-166.00	-222.00	-9.00
Medicare Employee	-32.62	-26.10	-14.62	-4.39
Social Security Employee	-139.50	-111.60	-62.50	-18.78
IN - Withholding	0.00	0.00	0.00	0.00
KY - Withholding	-102.58	-80.08	-40.46	-6.73
IN - Counties Tax	0.00	0.00	0.00	0.00
LOU-NON RESIDENT	-32.63	0.00	0.00	0.00
LOU-RESIDENT	0.00	-39.60	-22.18	-6.67
Medicare Employee Addl Tax	0.00	0.00	0.00	0.00
Total Taxes Withheld	-542.33	-423.38	-361.76	-45.57
Additions to Net Pay				
Mileage Reimbursement	0.00	0.00	0.00	0.00
Total Additions to Net Pay	0.00	0.00	0.00	0.00
Net Pay	1,707.67	1,376.62	646.24	257.43
Employer Taxes and Contributions				
Federal Unemployment	13.50	10.80	6.05	1.82
Medicare Company	32.62	26.10	14.62	4.39
Social Security Company	139.50	111.60	62.50	18.78
KY - Unemployment Company	60.75	48.60	27.22	8.18
KY - Surcharge	0.00	0.00	0.00	0.00
Total Employer Taxes and Contributions	246.37	197.10	110.39	33.17

CITY OF HURSTBOURNE ACRES
Payroll Summary
 December 2019

	KEVIN G MILLS	MARY SUSAN STIVERS	MICHAEL H BOLTON	STEPHEN R GRIFFIN
Employee Wages, Taxes and Adjustments				
Gross Pay				
City Clerk's Pay	0.00	0.00	367.50	0.00
Mayor's Pay	0.00	0.00	0.00	0.00
Chief's Pay	0.00	0.00	0.00	3,630.00
Court Pay	0.00	0.00	0.00	0.00
Lieutenant's Pay	0.00	0.00	0.00	0.00
Officer's Pay	0.00	1,472.00	0.00	0.00
Sergeant's Pay	1,944.00	0.00	0.00	0.00
Total Gross Pay	1,944.00	1,472.00	367.50	3,630.00
Adjusted Gross Pay	1,944.00	1,472.00	367.50	3,630.00
Taxes Withheld				
Federal Withholding	-184.00	-126.00	-5.00	-433.00
Medicare Employee	-28.19	-21.34	-5.33	-52.63
Social Security Employee	-120.53	-91.26	-22.79	-225.06
IN - Withholding	0.00	0.00	0.00	-117.25
KY - Withholding	-87.27	-63.62	-7.58	0.00
IN - Counties Tax	0.00	0.00	0.00	-72.60
LOU-NON RESIDENT	0.00	0.00	0.00	-52.63
LOU-RESIDENT	-42.77	-32.38	-8.09	0.00
Medicare Employee Addl Tax	0.00	0.00	0.00	0.00
Total Taxes Withheld	-462.76	-334.60	-48.79	-953.17
Additions to Net Pay				
Mileage Reimbursement	0.00	0.00	0.00	77.72
Total Additions to Net Pay	0.00	0.00	0.00	77.72
Net Pay	1,481.24	1,137.40	318.71	2,754.55
Employer Taxes and Contributions				
Federal Unemployment	11.66	8.84	2.21	2.30
Medicare Company	28.19	21.34	5.33	52.63
Social Security Company	120.53	91.26	22.79	225.06
KY - Unemployment Company	52.49	39.75	0.00	98.01
KY - Surcharge	0.00	0.00	0.00	0.00
Total Employer Taxes and Contributions	212.87	161.19	30.33	378.00

CITY OF HURSTBOURNE ACRES
Payroll Summary
 December 2019

	TERRY R McALLISTER	TOTAL
Employee Wages, Taxes and Adjustments		
Gross Pay		
City Clerk's Pay	0.00	367.50
Mayor's Pay	630.00	630.00
Chief's Pay	0.00	3,630.00
Court Pay	0.00	50.00
Lieutenant's Pay	0.00	2,250.00
Officer's Pay	0.00	4,533.00
Sergeant's Pay	0.00	1,944.00
Total Gross Pay	630.00	13,404.50
Adjusted Gross Pay	630.00	13,404.50
Taxes Withheld		
Federal Withholding	0.00	-1,380.00
Medicare Employee	-9.14	-194.36
Social Security Employee	-39.06	-831.08
IN - Withholding	0.00	-117.25
KY - Withholding	-20.75	-409.07
IN - Counties Tax	0.00	-72.60
LOU-NON RESIDENT	0.00	-85.26
LOU-RESIDENT	-13.86	-165.55
Medicare Employee Addl Tax	0.00	0.00
Total Taxes Withheld	-82.81	-3,255.17
Additions to Net Pay		
Mileage Reimbursement	0.00	77.72
Total Additions to Net Pay	0.00	77.72
Net Pay	547.19	10,227.05
Employer Taxes and Contributions		
Federal Unemployment	3.78	60.96
Medicare Company	9.14	194.36
Social Security Company	39.06	831.08
KY - Unemployment Company	0.00	335.00
KY - Surcharge	0.00	0.00
Total Employer Taxes and Contributions	51.98	1,421.40