

City of Dry Ridge General Fund
Balance Sheet Prev Year Comparison
As of March 31, 2015

	<u>Mar 31, 15</u>	<u>Mar 31, 14</u>
ASSETS		
Current Assets		
Checking/Savings		
0010400 · CASH IN BANK #1	634,388.37	361,104.82
0010404 · CASH PAYROLL	61,232.05	20,274.11
Total Checking/Savings	<u>695,620.42</u>	<u>381,378.93</u>
Other Current Assets		
0010100 · PETTY CASH	150.00	150.00
0010501 · PAYROLL TAXES RECEIVABLE	25,495.83	0.00
0010600 · TAXES RECEIVABLE	7,451.84	11,888.71
0010700 · TAXES RECEIVABLE DELINQ	20,920.66	13,669.88
0012010 · MISCELLANEOUS RECEIVABLE	9,997.30	8,369.30
0013002 · DUE FROM MUNICIPAL AID	66,000.00	0.00
0013003 · DUE FROM UTILITY	149,783.87	0.00
Total Other Current Assets	<u>279,799.50</u>	<u>34,077.89</u>
Total Current Assets	<u>975,419.92</u>	<u>415,456.82</u>
TOTAL ASSETS	<u>975,419.92</u>	<u>415,456.82</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *ACCOUNTS PAYABLE	-8,725.00	-1,393.42
Total Accounts Payable	<u>-8,725.00</u>	<u>-1,393.42</u>
Other Current Liabilities		
0020202 · ACCOUNTS PAYABLE	-2,802.20	-2,802.20
0020503 · STATE INCOME TAX-WITHHELD	3,615.59	3,706.75
0020504 · RETIREMENT WITHHELD	24,645.90	0.00
0020508 · DRY RIDGE TAX-WITHHELD	2,877.29	2,705.49
0020509 · DENTAL INSURANCE WITHHELD	0.00	-71.28
0020510 · AFLAC-PRETAX	0.00	90.30
0020511 · AFLAC	0.00	90.00
0020803 · DUE TO UTILITY FUND	451.03	626.70
0020805 · DUE TO PAYROLL	0.00	13,104.34
0022200 · DEFERRED REVENUE	28,372.50	25,558.59
0022701 · ACCRUED SALARIES	11,886.66	0.00
0022708 · EMPLOYER BENEFIT 105	0.00	-7,104.05
0022709 · EMPLOYEE 125 WITHHELD	1,708.24	1,233.09
Total Other Current Liabilities	<u>70,755.01</u>	<u>37,137.73</u>
Total Current Liabilities	<u>62,030.01</u>	<u>35,744.31</u>
Total Liabilities	<u>62,030.01</u>	<u>35,744.31</u>
Equity		
0025320 · FUND BALANCE UNRESERVED	-5,716.21	-5,716.21
3000 · OPENING BALANCE EQUITY	-11,000.10	-11,000.10
3900 · FUND BALANCE	784,530.39	411,357.39
Net Income	<u>145,575.83</u>	<u>-14,928.57</u>
Total Equity	<u>913,389.91</u>	<u>379,712.51</u>
TOTAL LIABILITIES & EQUITY	<u>975,419.92</u>	<u>415,456.82</u>

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 Accrual Basis

**City of Dry Ridge General Fund
 Profit & Loss Budget vs. Actual
 July 2014 through June 2015**

	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
0141310 · GENERAL PROPERTY TAXES-C	483,814.18	480,000.00	3,814.18	100.8%
0141311 · GENERAL PROPERTY TAXES-D	1,336.15	2,000.00	-663.85	66.8%
0141312 · PROPERTY TAXES MOTOR VEH	16,352.93	23,000.00	-6,647.07	71.1%
0141313 · PROPERTY TAXES PUBLIC UT	29,914.00	33,000.00	-3,086.00	90.6%
0141314 · PAYMENT IN LIEU OF TAXES	8,707.29	3,500.00	5,207.29	248.8%
0141315 · TAXES OMITTED TANGIBLE	1,678.55			
0141318 · DISCOUNT & PENALTY PROP TAXES	-5,218.01	-5,500.00	281.99	94.9%
0141319 · INTEREST ON PROPERTY TAXES	3,024.26	1,000.00	2,024.26	302.4%
0142320 · PAYROLL TAX	533,849.13	812,500.00	-278,650.87	65.7%
0142321 · OCCUPATIONAL LICENSE	4,930.00	15,000.00	-10,070.00	32.9%
0142322 · INSURANCE TAX	135,525.00	263,000.00	-127,475.00	51.5%
0142323 · BUILDING PERMITS	1,626.26	1,000.00	626.26	162.6%
0143340 · FIRE RUN FEES	4,168.00			
0143343 · SQUAD RUN FEES	234,199.07	257,000.00	-22,800.93	91.1%
0143345 · Revenue Recovery-Ambulance	4,238.34	2,000.00	2,238.34	211.9%
0143346 · FIRE GRANT CO. PROTECT.-GC FISC	65,493.43	68,000.00	-2,506.57	96.3%
0144335 · NET COURT REVENUE HB 413	4,374.70	8,200.00	-3,825.30	53.4%
0144336 · LGEAF	304.36	1,600.00	-1,295.64	19.0%
0144337 · INCENTIVE PAY	22,079.76	33,000.00	-10,920.24	66.9%
0144338 · FIRE DEPT GRANT	9,250.00	2,500.00	6,750.00	370.0%
0144339 · AMBULANCE GRANT	10,000.00	10,000.00	0.00	100.0%
0145370 · COURT POLICE DAMAGES	68.00			
0145380 · INTEREST	1,514.99	4,000.00	-2,485.01	37.9%
0145390 · MISCELLANEOUS REVENUES	9,143.92	1,000.00	8,143.92	914.4%
Total Income	1,580,374.31	2,015,800.00	-435,425.69	78.4%
Gross Profit	1,580,374.31	2,015,800.00	-435,425.69	78.4%
Expense				
1000000 · GENERAL GOVERNMENT				
1051110 · SALARIES	73,257.49	109,500.00	-36,242.51	66.9%
1051210 · MEDICAL INSURANCE	7,285.55	7,700.00	-414.45	94.6%
1051220 · FICA	5,079.75	8,200.00	-3,120.25	61.9%
1051230 · EMPLOYEE RETIREMENT	10,788.29	15,000.00	-4,211.71	71.9%
1051250 · UNEMPLOYMENT	555.59			
1051260 · WORKERS COMP	462.25	500.00	-37.75	92.5%
1051290 · LIFE INS. & DISABILITY	593.20	900.00	-306.80	65.9%
1052320 · PROFESSIONAL FEES	8,751.64	12,000.00	-3,248.36	72.9%
1052430 · REPAIRS & MAINT	4,424.61	4,500.00	-75.39	98.3%
1052520 · INSURANCE	2,362.21	18,000.00	-15,637.79	13.1%
1052535 · POSTAGE	1,379.96	3,000.00	-1,620.04	46.0%
1052540 · ADVERTISING	454.41	3,000.00	-2,545.59	15.1%
1052580 · TRAVEL	1,924.77	1,800.00	124.77	106.9%
1052599 · OTHER CONTRACTUAL	40,574.64	57,000.00	-16,425.36	71.2%
1053610 · TECHNICAL SUPPLIES	3,540.76	5,100.00	-1,559.24	69.4%

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 Accrual Basis

**City of Dry Ridge General Fund
 Profit & Loss Budget vs. Actual
 July 2014 through June 2015**

	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget
1053611 · OFFICE SUPPLIES	0.00	1,800.00	-1,800.00	0.0%
1053640 · DUES & SUBSCRIPTIONS	1,907.45			
1055809 · MISCELLANEOUS	81.70			
Total 1000000 · GENERAL GOVERNMENT	163,424.27	248,000.00	-84,575.73	65.9%
2100000 · POLICE				
2151111 · SALARIES	38,690.90	56,600.00	-17,909.10	68.4%
2151210 · MEDICAL INSURANCE	3,568.51	4,600.00	-1,031.49	77.6%
2151220 · FICA	2,723.16	4,000.00	-1,276.84	68.1%
2151230 · EMPLOYEE RETIREMENT	12,926.79	18,800.00	-5,873.21	68.8%
2151250 · UNEMPLOYMENT COMP	420.55			
2151260 · WORKERS' COMP	4,535.57	3,800.00	735.57	119.4%
2151290 · LIFE INS. AND DISABILITY	576.80	650.00	-73.20	88.7%
2152320 · PROFESSIONAL FEES	0.00			
2152432 · REPAIRS AND MAIN. VEH	36.95	3,000.00	-2,963.05	1.2%
2152520 · INSURANCE	3,004.54	5,000.00	-1,995.46	60.1%
2152530 · TELEPHONE	778.97	1,700.00	-921.03	45.8%
2152535 · POSTAGE	0.00	100.00	-100.00	0.0%
2152540 · ADVERTISING	0.00	100.00	-100.00	0.0%
2152580 · TRAVEL	0.00	1,000.00	-1,000.00	0.0%
2152590 · INTERLOCAL AGREEMENT	99,000.00	132,000.00	-33,000.00	75.0%
2153610 · TECHNICAL SUPPLY	1,117.85	6,000.00	-4,882.15	18.6%
2153612 · UNIFORMS	131.45	500.00	-368.55	26.3%
2153626 · GASOLINE	1,484.58	4,000.00	-2,515.42	37.1%
2153640 · DUES AND SUBSCRIPTIONS	95.00			
Total 2100000 · POLICE	169,091.62	241,850.00	-72,758.38	69.9%
2200000 · FIRE				
2251112 · SALARIES	403,215.10	537,600.00	-134,384.90	75.0%
2251172 · FIRE VOLUNTEER STIPEND-COUNTY	15,000.00	15,000.00	0.00	100.0%
2251210 · MEDICAL INSURANCE	69,030.30	55,000.00	14,030.30	125.5%
2251220 · FICA	27,878.64	39,400.00	-11,521.36	70.8%
2251230 · EMPLOYEE RETIREMENT	116,880.37	183,000.00	-66,119.63	63.9%
2251250 · UNEMPLOYMENT	4,400.13			
2251260 · WORKERS COMPENSATION	36,859.88	35,000.00	1,859.88	105.3%
2251290 · LIFE INS. & DISABILITY	3,386.06	4,000.00	-613.94	84.7%
2252320 · PROFESSIONAL FEES	8,118.25	12,500.00	-4,381.75	64.9%
2252322 · BILLING SERVICE	10,526.27	14,000.00	-3,473.73	75.2%
2252410 · UTILITIES	7,159.29	7,500.00	-340.71	95.5%
2252430 · REPAIRS AND MAINTENANCE	7,363.38	18,800.00	-11,436.62	39.2%
2252431 · MAINT AND REPAIR-BLDG.	4,687.14	5,000.00	-312.86	93.7%
2252432 · REPAIR & MAINT.VEHICLE	9,631.57	17,500.00	-7,868.43	55.0%
2252436 · MAINT & REPAIR VEH	1,229.90			
2252520 · INSURANCE	46,700.04	38,000.00	8,700.04	122.9%
2252530 · TELEPHONE	5,937.43	6,000.00	-62.57	99.0%
2252535 · POSTAGE	5.95	300.00	-294.05	2.0%
2252540 · ADVERTISING	550.25	500.00	50.25	110.1%

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**City of Dry Ridge General Fund
Profit & Loss Budget vs. Actual
July 2014 through June 2015**

	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget
2252580 · TRAVEL	1,030.76	3,500.00	-2,469.24	29.5%
2253610 · EMS SUPPLIES	18,614.17	21,000.00	-2,385.83	88.6%
2253611 · OFFICE SUPPLY	1,522.58	4,500.00	-2,977.42	33.8%
2253612 · UNIFORMS	2,581.65	11,500.00	-8,918.35	22.4%
2253613 · FIRE SUPPLIES	6,428.22	12,250.00	-5,821.78	52.5%
2253614 · STATE AID-FIRE SUPPLIES & GEAR	0.00	2,800.00	-2,800.00	0.0%
2253619 · CLEANING SUPPLIES	811.83	2,000.00	-1,188.17	40.6%
2253620 · MISCELLANEOUS SUPPLIES	69.75			
2253626 · GAS	18,474.53	25,000.00	-6,525.47	73.9%
2253640 · DUES & SUBSCRIPTIONS	579.00	500.00	79.00	115.8%
2254700 · CAPITAL OUTLAY	30,155.35	38,000.00	-7,844.65	79.4%
2255809 · MISCELLANEOUS	0.00	650.00	-650.00	0.0%
Total 2200000 · FIRE	858,827.79	1,110,800.00	-251,972.21	77.3%
3100000 · PUBLIC WORKS				
3151113 · SALARIES	28,997.38	57,000.00	-28,002.62	50.9%
3151210 · MEDICAL INSURANCE	7,901.19	9,000.00	-1,098.81	87.8%
3151220 · FICA	2,352.17	4,200.00	-1,847.83	56.0%
3151230 · EMPLOYEE RETIREMENT	2,805.74	9,600.00	-6,794.26	29.2%
3151250 · UNEMPLOYMENT COMPENSATION	396.95			
3151260 · WORKERS COMPENSATION	3,794.30	3,800.00	-5.70	99.9%
3151290 · LIFE INSURANCE AND DISABILITY	562.42	800.00	-237.58	70.3%
3152320 · PROFESSIONAL FEE	6,809.75	3,500.00	3,309.75	194.6%
3152410 · UTILITIES	20,575.32	24,000.00	-3,424.68	85.7%
3152430 · REPAIR & MAINT.	645.16			
3152431 · REPAIR & MAINT. BLDG	6,979.82	3,500.00	3,479.82	199.4%
3152432 · REPAIR & MAINT. VEHICLE	7,319.44	3,500.00	3,819.44	209.1%
3152433 · REPAIR & MAINT. STREETS	27,941.55	20,000.00	7,941.55	139.7%
3152520 · INSURANCE	31,146.68	24,500.00	6,646.68	127.1%
3152530 · TELEPHONE	1,399.64	2,200.00	-800.36	63.6%
3152535 · POSTAGE	0.00	100.00	-100.00	0.0%
3152540 · ADVERTISING	183.40	800.00	-616.60	22.9%
3152580 · TRAVEL	900.98	2,500.00	-1,599.02	36.0%
3153610 · TECHNICAL SUPPLY	4,602.52	5,000.00	-397.48	92.1%
3153612 · UNIFORMS	427.95	500.00	-72.05	85.6%
3153619 · SUPPLIES - CLASS D	584.47	500.00	84.47	116.9%
3153626 · GASOLINE	1,198.62	3,700.00	-2,501.38	32.4%
3153640 · DUES AND SUBSCRIPTIONS	1,114.87	200.00	914.87	557.4%
3154700 · CAPITAL OUTLAY	0.00	0.00	0.00	0.0%
3154702 · CAPITAL OUTLAY-VEHICLE	26,079.99	35,000.00	-8,920.01	74.5%
3155809 · MISCELLANEOUS	360.00	500.00	-140.00	72.0%
3100000 · PUBLIC WORKS - Other	3,623.18			
Total 3100000 · PUBLIC WORKS	188,703.49	214,400.00	-25,696.51	88.0%

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 Accrual Basis

**City of Dry Ridge General Fund
 Profit & Loss Budget vs. Actual
 July 2014 through June 2015**

	<u>Jul '14 - Jun 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5000000 · RECREATION				
5051260 · WORKERS COMPENSATION	1,296.99	2,000.00	-703.01	64.8%
5052410 · UTILITIES	227.85	500.00	-272.15	45.6%
5052430 · REPAIRS AND MAINTENANCE	855.00	1,000.00	-145.00	85.5%
5052520 · Insurance	310.40	500.00	-189.60	62.1%
5052595 · WASTE COLLECTION-PARK	1,291.43	1,300.00	-8.57	99.3%
5053610 · TECHNICAL SUPPLY	3,049.36	3,600.00	-550.64	84.7%
5055809 · MISCELLANEOUS	85.00			
Total 5000000 · RECREATION	<u>7,116.03</u>	<u>8,900.00</u>	<u>-1,783.97</u>	<u>80.0%</u>
7000000 · DEBT SERVICE				
7057800 · PRINCIPAL RETIREMENT	0.00	28,000.00	-28,000.00	0.0%
7057801 · INTEREST	0.00	3,400.00	-3,400.00	0.0%
Total 7000000 · DEBT SERVICE	<u>0.00</u>	<u>31,400.00</u>	<u>-31,400.00</u>	<u>0.0%</u>
Total Expense	<u>1,387,163.20</u>	<u>1,855,350.00</u>	<u>-468,186.80</u>	<u>74.8%</u>
Net Ordinary Income	<u>193,211.11</u>	<u>160,450.00</u>	<u>32,761.11</u>	<u>120.4%</u>
Net Income	<u><u>193,211.11</u></u>	<u><u>160,450.00</u></u>	<u><u>32,761.11</u></u>	<u><u>120.4%</u></u>