

2/16/17

**BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2016 through January 2017**

Accrual Basis

	Jul '16 - Jan 17	Budget	\$ Over Budget
Income			
4001 · TAXES	1,476,640	1,362,398	114,242
4010 · GROSS RECEIPTS TAXES	712,169	755,434	-43,265
4020 · LICENSES	11,304	5,940	5,364
4030 · INTERGOVERNMENT-GRA...	12,357	0	12,357
4040 · COURT FINES AND FEES	169,921	243,292	-73,371
4050 · PERMITS	38,767	41,093	-2,326
4060 · REC CENTER INC	68,039	95,128	-27,090
4090 · OTHER INCOME	28,986	2,250	26,736
4199 · STREET PROJECTS INCO...	8,153	0	8,153
4203 · SPEC ASSES-GREEN ACR...	0	0	0
Total Income	<u>2,526,335</u>	<u>2,505,535</u>	<u>20,800</u>
Gross Profit	2,526,335	2,505,535	20,800
Expense			
5000 · ADMINISTRATION	721,563	729,686	-8,123
5100 · BUILDING	89,380	98,529	-9,149
5200 · POLICE DEPT	1,173,003	1,123,384	49,619
5300 · STREET DEPT	301,255	296,060	5,194
5400 · COURT DEPT	46,288	68,612	-22,324
5500 · RECREATION CENTER	272,127	261,832	10,295
5599 · STREET PROJECTS EXPE...	0	0	0
5603 · SPEC ASSES GREEN ACR...	0	0	0
5610 · POLICE-CAP IMP	0	0	0
5620 · STREET-CAP IMP	0	0	0
5630 · REC CEN/PARK-CAP IMP	0	0	0
66900 · Reconciliation Discrepan...	0	0	0
Total Expense	<u>2,603,616</u>	<u>2,578,102</u>	<u>25,513</u>
Net Income	<u><u>-77,281</u></u>	<u><u>-72,568</u></u>	<u><u>-4,714</u></u>

BELLEFONTAINE NEIGHBORS
Balance Sheet
As of January 31, 2017

	Jan 31, 17	Jan 31, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 · TOTAL CASH INVESTMENTS		
1011 · MMA-CITIZENS BANK	878,924.63	1,142,106.07
Total INVESTMENTS	878,924.63	1,142,106.07
1001 · PETTY CASH-OFFICE	200.00	200.00
1002 · PETTY CASH-RC	140.00	140.00
1003.4 · OPERATING ACCT-NEW	727,805.82	571,101.90
1004 · PAYROLL-CITIZENS	2,824.36	3,006.14
1004.5 · FSA-ACCOUNT	1,874.08	3,000.00
Total 1000 · TOTAL CASH	1,611,768.89	1,719,554.11
1020 · RESTRICTED CASH		
1025 · BAIL BOND ACCOUNT-2	2,525.00	10,611.45
Total 1020 · RESTRICTED CASH	2,525.00	10,611.45
Total Checking/Savings	1,614,293.89	1,730,165.56
Accounts Receivable		
1030 · ACCOUNTS RECEIVABLE	452,400.03	262,748.00
Total Accounts Receivable	452,400.03	262,748.00
Other Current Assets		
1050 · DUE FROM SEWER FUND	-140,993.74	-94,403.94
1051 · DUE FROM CAP IMP	238,795.26	213,965.52
1052 · DUE FROM MISSOURI-HABITATION	0.00	25.00
1055 · LOAN-GREEN ACRES	67,336.07	68,401.34
1070 · PREPAID EXP		
1071 · INSURANCE	113,086.00	94,645.00
1076 · BOND FUND	11,165.00	0.00
1070 · PREPAID EXP - Other	-11,165.00	0.00
Total 1070 · PREPAID EXP	113,086.00	94,645.00
Total Other Current Assets	278,223.59	282,632.92
Total Current Assets	2,344,917.51	2,275,546.48
TOTAL ASSETS	2,344,917.51	2,275,546.48
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE		
2017 · OTHER	0.00	618.00
2000 · ACCOUNTS PAYABLE - Other	4,267.14	348,745.66
Total 2000 · ACCOUNTS PAYABLE	4,267.14	349,363.66
Total Accounts Payable	4,267.14	349,363.66
Other Current Liabilities		
2030 · RESTRICTED LIAB		
2033 - Ballistic Prot & Safety	4,687.49	0.00
2037 · BAIL BOND-NEW	2,525.00	10,611.45
Total 2030 · RESTRICTED LIAB	7,212.49	10,611.45
2040 · GEN RES		
2041 · POST COMM	2.00	0.00

BELLEFONTAINE NEIGHBORS
Balance Sheet
As of January 31, 2017

	Jan 31, 17	Jan 31, 16
2042 · POLICE TRAINING		
2042.1 · POLICE TRAINING	-33,358.56	-30,376.88
2042 · POLICE TRAINING - Other	43,525.76	32,762.76
Total 2042 · POLICE TRAINING	10,167.20	2,385.88
2049.1 · DRUG FUND	54,745.41	41,786.45
2052 · DRUG FUND-SHEEAN	702.00	702.00
Total 2040 · GEN RES	65,616.61	44,874.33
2100 · Payroll Liabilities		
2103 · FICA TAXES W/H	9,994.75	-344.28
2104 · CITY TAXES W/H	-0.03	0.00
2105 · AFLAC W/H	-729.17	-507.63
2106 · COURT W/H	860.20	123.66
2107 · DENTAL W/H	-2,172.87	-1,536.73
2109 · LEGAL W/H	1,696.91	1,196.93
2110 · VISION	1,300.57	1,385.77
2111 · A/T LIFE INSURANCE	2,030.68	2,065.25
2112 · GARNISHMENT	-892.02	174.60
2113 · A/T ROTH CONTRIBUTION	200.10	200.10
2115 · SBG 457	-2,020.00	-100.00
2118 · FSA-WITHHELD	18,077.43	1,481.80
Total 2100 · Payroll Liabilities	28,346.55	4,139.47
2150 · FEES TO REMIT		
2151 · DVS-FEES	220.00	458.83
2152 · CVC-FEES	1,112.07	7,921.26
2153 · LET-FEES	3,102.50	3,383.50
2150 · FEES TO REMIT - Other	1.00	0.00
Total 2150 · FEES TO REMIT	4,435.57	11,763.59
2160 · OTHER LIAB		
2161 · DEFERRED	163,864.00	253,684.00
2161.1 · DEFERRED REV-GREAT RIVERS GREEN	-0.32	-0.32
2163 · ACCRUED PAYROLL	107,864.00	0.00
2164.3 · RESERVE FOR TELE-CHARTER	4,705.01	46,748.36
2164.4 · RESERVE FOR SECURITY BENEFIT	3,992.69	3,992.69
2190 · DEBT SERVICE FUND		
2191 · BOND FUND-RE TAXES	542,059.39	121,294.37
2192 · BOND FUND-PP TAXES	121,530.32	38,096.77
Total 2190 · DEBT SERVICE FUND	663,589.71	159,391.14
Total 2160 · OTHER LIAB	944,015.09	463,815.87
2161.2 · DEF REVENUE GREEN ACRES	67,386.00	74,952.00
Total Other Current Liabilities	1,117,012.31	610,156.71
Total Current Liabilities	1,121,279.45	959,520.37
Total Liabilities	1,121,279.45	959,520.37
Equity		
3000 · GEN RESERVES		
3001 · Opening Bal Equity	686,841.13	686,841.13
3000 · GEN RESERVES - Other	20,909.15	24,298.15
Total 3000 · GEN RESERVES	707,750.28	711,139.28
3002 · Retained Earnings	593,169.14	1,056,719.12
Net Income	-77,281.36	-451,832.29
Total Equity	1,223,638.06	1,316,026.11
TOTAL LIABILITIES & EQUITY	2,344,917.51	2,275,546.48

CAPITAL IMPROVEMENT FUND
Profit & Loss Budget vs. Actual
 July 2016 through January 2017

	<u>Jul '16 - Jan 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
4000 · INCOME			
4001 · RECEIPTS	407,774	284,467	123,307
4002 · INT EARNED	2,246	1,750	496
Total 4000 · INCOME	<u>410,021</u>	<u>286,217</u>	<u>123,803</u>
Total Income	410,021	286,217	123,803
Expense			
5000 · ADMINISTRATION			
5030 · ST CYR NET	0	0	0
5040 · ASHBROOK NET			
5041 · ASHBROOK INCOME	-12,030		
5042 · ASHBROOK EXPENSE	23,445		
Total 5040 · ASHBROOK NET	<u>11,414</u>		
5050 · SHEPLY NET	0	0	0
Total 5000 · ADMINISTRATION	<u>11,414</u>	<u>0</u>	<u>11,414</u>
5035 · Administrative equipment maint.	18,847	8,750	10,097
5100 · STREET			
5103.3 · SALT & TAR	13,262	25,000	-11,738
5104 · ASPHALT&CONCRETE	1,686	17,486	-15,799
5120 · OPERATIONS			
5121 · SALARIES	20,232	22,882	-2,650
5122 · FICA	2,394	1,830	565
5123 · STREET LIGHTS	10,469		
5223 · EQUIP-MAINT	22,857	19,239	3,618
Total 5120 · OPERATIONS	<u>55,952</u>	<u>43,951</u>	<u>12,002</u>
Total 5100 · STREET	<u>70,901</u>	<u>86,436</u>	<u>-15,535</u>
5300 · REC CENTER	82,468	128,777	-46,309
5400 · POLICE	142,426	33,833	108,592
5500 · ADMINISTRATIVE EXPENSE	25		
Total Expense	<u>326,081</u>	<u>257,796</u>	<u>68,285</u>
Net Income	<u><u>83,939</u></u>	<u><u>28,421</u></u>	<u><u>55,518</u></u>

CAPITAL IMPROVEMENT FUND

Balance Sheet

As of January 31, 2017

	Jan 31, 17	Jan 31, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH		
1005 · MMA-CITIZENS BANK	1,124,646.76	801,663.08
Total 1000 · CASH	1,124,646.76	801,663.08
Total Checking/Savings	1,124,646.76	801,663.08
Accounts Receivable		
1010 · ACCOUNT RECEIVABLE	106,884.00	0.00
Total Accounts Receivable	106,884.00	0.00
Other Current Assets		
1040 · DUE FROM GEN FUND	-96,682.16	0.00
Total Other Current Assets	-96,682.16	0.00
Total Current Assets	1,134,848.60	801,663.08
TOTAL ASSETS	1,134,848.60	801,663.08
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNT PAYABLE		
2001 · ACCOUNT PAYABLE	50,000.00	50,000.00
2000 · ACCOUNT PAYABLE - Other	13,253.00	0.00
Total 2000 · ACCOUNT PAYABLE	63,253.00	50,000.00
Total Accounts Payable	63,253.00	50,000.00
Other Current Liabilities		
2020 · DUE TO OTHER FUNDS		
2021 · GENERAL FUND	122,659.03	213,347.52
Total 2020 · DUE TO OTHER FUNDS	122,659.03	213,347.52
2031 · ACCRUED SALARY	7,716.00	0.00
Total Other Current Liabilities	130,375.03	213,347.52
Total Current Liabilities	193,628.03	263,347.52
Total Liabilities	193,628.03	263,347.52
Equity		
1110 · Retained Earnings	857,281.20	736,307.92
Net Income	83,939.37	-197,992.36
Total Equity	941,220.57	538,315.56
TOTAL LIABILITIES & EQUITY	1,134,848.60	801,663.08

SEWER FUND
Profit & Loss Budget vs. Actual
 July 1, 2016 through February 13, 2017

	Jul 1, '16 - Fe...	Budget	\$ Over Budget
Income			
4000 · INCOME			
4001 · RECEIPTS	86,423	111,546	-25,124
4002 · INT EARNED	83	127	-44
4003 · OTHER INCOME	0	0	0
4000 · INCOME - Other	0	0	0
Total 4000 · INCOME	86,506	111,673	-25,167
4200 · Tax Services	0	0	0
Total Income	86,506	111,673	-25,167
Expense			
5000 · DEPT EXPENSES			
5001 · SEWER REPAIRS	28,482	52,288	-23,805
5003 · SEWER REPAIR	0	0	0
5004 · RFDS	140	638	-498
5005 · BANK CHG	0	0	0
5006 · REC CENTER	0	0	0
5007 · ADMIN COSTS	0	12,000	-12,000
5000 · DEPT EXPENSES - Other	0	0	0
Total 5000 · DEPT EXPENSES	28,622	64,926	-36,303
Total Expense	28,622	64,926	-36,303
Net Income	57,883	46,747	11,136

02/13/17

SEWER FUND
Balance Sheet
As of January 31, 2017

	<u>Jan 31, 17</u>	<u>Jan 31, 16</u>
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH		
1003 · MMA-CITIZENS BANK	65,748.39	65,596.39
Total 1000 · CASH	<u>65,748.39</u>	<u>65,596.39</u>
Total Checking/Savings	65,748.39	65,596.39
Other Current Assets		
1030 · DUE FROM GEN FUND	57,800.13	0.00
Total Other Current Assets	<u>57,800.13</u>	<u>0.00</u>
Total Current Assets	<u>123,548.52</u>	<u>65,596.39</u>
TOTAL ASSETS	<u>123,548.52</u>	<u>65,596.39</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2020 · DUE TO OTHER FUNDS	-84,698.92	-94,375.94
Total Other Current Liabilities	<u>-84,698.92</u>	<u>-94,375.94</u>
Total Current Liabilities	<u>-84,698.92</u>	<u>-94,375.94</u>
Total Liabilities	-84,698.92	-94,375.94
Equity		
1110 · Retained Earnings	150,364.07	104,878.22
Net Income	57,883.37	55,094.11
Total Equity	<u>208,247.44</u>	<u>159,972.33</u>
TOTAL LIABILITIES & EQUITY	<u>123,548.52</u>	<u>65,596.39</u>

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

02/13/17

Profit & Loss Budget vs. Actual

Accrual Basis

July 2016 through January 2017

	<u>Jul '16 - Jan 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
INTEREST	333.81	582.50	-248.69
OTHER	0.00	0.00	0.00
PERSONAL PROPERTY TAX	0.00	1,805.80	-1,805.80
REAL ESTATE TAXES	0.00	178,640.00	-178,640.00
Total Income	<u>333.81</u>	<u>181,028.30</u>	<u>-180,694.49</u>
Expense			
INTEREST PAID	83,648.81	83,351.00	297.81
OTHER EXP	25.00	0.00	25.00
PRINCIPAL PAID	0.00	0.00	0.00
Total Expense	<u>83,673.81</u>	<u>83,351.00</u>	<u>322.81</u>
Net Income	<u>-83,340.00</u>	<u>97,677.30</u>	<u>-181,017.30</u>

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

02/13/17

Balance Sheet

Accrual Basis

As of January 31, 2017

	Jan 31, 17	Jan 30, 17
ASSETS		
Current Assets		
Checking/Savings		
MMA CITIZENS	139,122.54	139,079.86
Total Checking/Savings	139,122.54	139,079.86
Other Current Assets		
AIR PERSONAL PTOPERTY	55,109.00	55,109.00
AIR REAL ESTATE	81,573.00	81,573.00
Total Other Current Assets	136,682.00	136,682.00
Total Current Assets	275,804.54	275,761.86
TOTAL ASSETS	275,804.54	275,761.86
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
DEFERRED LIABILITIES		
PERSONAL PROP TAXES	-5,988.00	-5,988.00
REAL ESTATEB TAXES	76,101.00	76,101.00
Total DEFERRED LIABILITIES	70,113.00	70,113.00
DEFERRED PERSONAL PROPERTY	54,974.00	54,974.00
Total Other Current Liabilities	125,087.00	125,087.00
Total Current Liabilities	125,087.00	125,087.00
Total Liabilities	125,087.00	125,087.00
Equity		
Retained Earnings	234,057.54	234,057.54
Net Income	-83,340.00	-83,382.68
Total Equity	150,717.54	150,674.86
TOTAL LIABILITIES & EQUITY	275,804.54	275,761.86