

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
 July 2016 through February 2017

Accrual Basis

	Jul '16 - Feb 17	Budget	\$ Over Budget
Income			
4001 · TAXES	1,664,689	1,557,399	107,290
4010 · GROSS RECEIPTS TAXES	887,651	862,409	25,242
4020 · LICENSES	12,024	23,178	-11,154
4030 · INTERGOVERNMENT-GRA...	12,357	0	12,357
4040 · COURT FINES AND FEES	187,805	277,733	-89,928
4050 · PERMITS	45,205	46,028	-822
4060 · REC CENTER INC	75,252	104,566	-29,314
4090 · OTHER INCOME	29,131	2,600	26,531
4199 · STREET PROJECTS INCO...	8,153	0	8,153
4203 · SPEC ASSES-GREEN ACR...	0	0	0
Total Income	<u>2,922,267</u>	<u>2,873,913</u>	<u>48,354</u>
Gross Profit	2,922,267	2,873,913	48,354
Expense			
5000 · ADMINISTRATION	813,519	833,564	-20,045
5100 · BUILDING	102,068	112,983	-10,914
5200 · POLICE DEPT	1,320,728	1,341,963	-21,235
5300 · STREET DEPT	347,562	337,535	10,028
5400 · COURT DEPT	52,702	78,428	-25,726
5500 · RECREATION CENTER	296,989	298,376	-1,387
5599 · STREET PROJECTS EXPE...	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>2,933,569</u>	<u>3,002,848</u>	<u>-69,279</u>
Net Income	<u><u>-11,302</u></u>	<u><u>-128,936</u></u>	<u><u>117,633</u></u>

BELLEFONTAINE NEIGHBORS

03/16/17

Balance Sheet

Accrual Basis

As of February 28, 2017

	Feb 28, 17	Feb 29, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 · TOTAL CASH		
INVESTMENTS		
1011 · MMA-CITIZENS BANK	831,751.74	902,356.76
Total INVESTMENTS	831,751.74	902,356.76
1001 · PETTY CASH-OFFICE	200.00	200.00
1002 · PETTY CASH-RC	140.00	140.00
1003.4 · OPERATING ACCT-NEW	310,923.46	381,248.96
1004 · PAYROLL-CITIZENS	2,892.96	2,270.62
1004.5 · FSA-ACCOUNT	2,836.13	3,000.00
Total 1000 · TOTAL CASH	1,148,744.29	1,289,216.34
1020 · RESTRICTED CASH		
1025 · BAIL BOND ACCOUNT-2	2,525.00	8,551.00
Total 1020 · RESTRICTED CASH	2,525.00	8,551.00
Total Checking/Savings	1,151,269.29	1,297,767.34
Accounts Receivable		
1030 · ACCOUNTS RECEIVABLE		
1033 · UTILITY TAXES	16,966.03	0.00
1034 · SALES TAX	-128,343.76	0.00
1035 · GASOLINE	49,539.00	0.00
1036 · MOTOR VEHICLE	-24,497.00	0.00
1044 · A/R REAL ESTATE	34,545.00	37,307.00
1045 · OTHER	520,000.00	0.00
1046 · DEFERRED	109,484.00	207,261.00
1048 · PERSONAL PROP	11,382.00	18,180.00
1030 · ACCOUNTS RECEIVABLE - Other	-5,019.00	0.00
Total 1030 · ACCOUNTS RECEIVABLE	584,056.27	262,748.00
Total Accounts Receivable	584,056.27	262,748.00
Other Current Assets		
1050 · DUE FROM SEWER FUND	-137,000.28	-85,596.63
1051 · DUE FROM CAP IMP	268,079.63	216,122.95
1052 · DUE FROM MISSOURI-HABITATION	0.00	25.00
1054 · DUE FROM DEBT SVC	400,000.00	0.00
1055 · LOAN-GREEN ACRES	67,336.07	68,155.95
1070 · PREPAID EXP		
1071 · INSURANCE	94,011.00	75,716.00
1076 · BOND FUND	11,165.00	0.00
1070 · PREPAID EXP - Other	-11,165.00	0.00
Total 1070 · PREPAID EXP	94,011.00	75,716.00
Total Other Current Assets	692,426.42	274,423.27
Total Current Assets	2,427,751.98	1,834,938.61
TOTAL ASSETS	2,427,751.98	1,834,938.61
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE		
2017 · OTHER	0.00	618.00
2000 · ACCOUNTS PAYABLE - Other	-170.61	59,360.77
Total 2000 · ACCOUNTS PAYABLE	-170.61	59,978.77
Total Accounts Payable	-170.61	59,978.77

BELLEFONTAINE NEIGHBORS

03/16/17

Balance Sheet

Accrual Basis

As of February 28, 2017

	Feb 28, 17	Feb 29, 16
Other Current Liabilities		
2030 · RESTRICTED LIAB		
2033 · Ballistic Prot & Safety	4,687.49	0.00
2037 · BAIL BOND-NEW	2,525.00	8,551.00
Total 2030 · RESTRICTED LIAB	7,212.49	8,551.00
2040 · GEN RES		
2041 · POST COMM	2.00	0.00
2042 · POLICE TRAINING		
2042.1 · POLICE TRAINING	-33,383.56	-30,376.88
2042 · POLICE TRAINING - Other	43,723.76	33,346.26
Total 2042 · POLICE TRAINING	10,340.20	2,969.38
2049.1 · DRUG FUND	52,465.41	75,626.38
2052 · DRUG FUND-SHEEAN	702.00	702.00
Total 2040 · GEN RES	63,509.61	79,297.76
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	-61.19	-565.86
2106 · COURT W/H	860.20	116.66
2107 · DENTAL W/H	-2,426.43	-1,655.57
2109 · LEGAL W/H	1,735.37	1,235.39
2110 · VISION	1,262.62	1,358.37
2111 · A/T LIFE INSURANCE	1,980.63	2,041.55
2112 · GARNISHMENT	-892.02	174.60
2113 · A/T ROTH CONTRIBUTION	200.10	200.10
2115 · SBG 457	-2,070.00	-100.00
2118 · FSA-WITHHELD	20,038.19	501.02
Total 2100 · Payroll Liabilities	30,622.19	2,961.98
2150 · FEES TO REMIT		
2151 · DVS-FEES	416.00	584.00
2152 · CVC-FEES	1,838.07	8,460.31
2153 · LET-FEES	3,200.50	3,445.00
2150 · FEES TO REMIT - Other	1.00	0.00
Total 2150 · FEES TO REMIT	5,455.57	12,489.31
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	47,357.76
2164.4 · RESERVE FOR SECURITY BENEFIT	3,992.69	3,992.69
2190 · DEBT SERVICE FUND		
2191 · BOND FUND-RE TAXES	552,361.83	4,071.59
2192 · BOND FUND-PP TAXES	131,332.50	5,320.13
Total 2190 · DEBT SERVICE FUND	683,694.33	9,391.72
Total 2160 · OTHER LIAB	964,119.71	314,425.85
2161.2 · DEF REVENUE GREEN ACRES	67,386.00	74,952.00
Total Other Current Liabilities	1,138,305.57	492,677.90
Total Current Liabilities	1,138,134.96	552,656.67
Total Liabilities	1,138,134.96	552,656.67

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03/16/17

Accrual Basis

BELLEFONTAINE NEIGHBORS

Balance Sheet

As of February 28, 2017

	Feb 28, 17	Feb 29, 16
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	-11,302.40	-485,576.46
Total Equity	1,289,617.02	1,282,281.94
TOTAL LIABILITIES & EQUITY	2,427,751.98	1,834,938.61

**CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
July 2016 through February 2017**

	<u>Jul '16 - Feb 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
4000 · INCOME	460,598	332,447	128,151
Total Income	<u>460,598</u>	<u>332,447</u>	<u>128,151</u>
Expense			
5000 · ADMINISTRATION	14,079	11,000	3,079
5035 · Administrative equipment maint.	18,847	10,000	8,847
5060 · 2017 STREET PROJECT			
5061 · 2017 ENGINEERING FEES	67,651		
5062 · 2017 FINANCING FEES	<u>14,000</u>		
Total 5060 · 2017 STREET PROJECT	81,651		
5100 · STREET	76,782	92,107	-15,325
5300 · REC CENTER	103,814	147,206	-43,392
5400 · POLICE	142,860	172,346	-29,486
5500 · ADMINISTRATIVE EXPENSE	<u>83</u>		
Total Expense	<u>438,116</u>	<u>432,659</u>	<u>5,457</u>
Net Income	<u><u>22,482</u></u>	<u><u>-100,211</u></u>	<u><u>122,693</u></u>

CAPITAL IMPROVEMENT FUND

Balance Sheet

As of February 28, 2017

03/08/17
Accrual Basis

	Feb 28, 17	Feb 29, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH		
1005 · MMA-CITIZENS BANK	1,093,514.67	854,386.07
Total 1000 · CASH	1,093,514.67	854,386.07
Total Checking/Savings	1,093,514.67	854,386.07
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	-127,007.41	0.00
Total Other Current Assets	-127,007.41	0.00
Total Current Assets	1,073,391.26	854,386.07
TOTAL ASSETS	1,073,391.26	854,386.07
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	215,504.95
Total 2020 · DUE TO OTHER FUNDS	122,659.03	215,504.95
2031 · ACCRUED SALARY	7,716.00	0.00
Total Other Current Liabilities	130,375.03	215,504.95
Total Current Liabilities	193,628.03	265,504.95
Total Liabilities	193,628.03	265,504.95
Equity		
1110 · Retained Earnings	857,281.20	736,307.92
Net Income	22,482.03	-147,426.80
Total Equity	879,763.23	588,881.12
TOTAL LIABILITIES & EQUITY	1,073,391.26	854,386.07

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

	<u>Jul '16 - Feb 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
4000 · INCOME			
4001 · RECEIPTS	197,391	112,645	84,747
4002 · INT EARNED	96	135	-39
Total 4000 · INCOME	<u>197,487</u>	<u>112,779</u>	<u>84,708</u>
Total Income	197,487	112,779	84,708
Expense			
5000 · DEPT EXPENSES			
5001 · SEWER REPAIRS	73,032	58,250	14,782
5003 · SEWER REPAIR MATERIALS	942		
5004 · RFDS	1,120	664	456
5007 · ADMIN COSTS	0	12,000	-12,000
Total 5000 · DEPT EXPENSES	<u>75,095</u>	<u>70,914</u>	<u>4,181</u>
Total Expense	<u>75,095</u>	<u>70,914</u>	<u>4,181</u>
Net Income	<u><u>122,392</u></u>	<u><u>41,865</u></u>	<u><u>80,527</u></u>

03/08/17

SEWER FUND
Balance Sheet
As of February 28, 2017

	Feb 28, 17	Feb 29, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 - CASH		
1003 - MMA-CITIZENS BANK	65,761.00	65,610.32
Total 1000 - CASH	65,761.00	65,610.32
Total Checking/Savings	65,761.00	65,610.32
Other Current Assets		
1030 - DUE FROM GEN FUND	122,296.46	0.00
Total Other Current Assets	122,296.46	0.00
Total Current Assets	188,057.46	65,610.32
TOTAL ASSETS	188,057.46	65,610.32
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2020 - DUE TO OTHER FUNDS	-84,698.92	-85,568.63
Total Other Current Liabilities	-84,698.92	-85,568.63
Total Current Liabilities	-84,698.92	-85,568.63
Total Liabilities	-84,698.92	-85,568.63
Equity		
1110 - Retained Earnings	150,364.07	104,878.22
Net Income	122,392.31	46,300.73
Total Equity	272,756.38	151,178.95
TOTAL LIABILITIES & EQUITY	188,057.46	65,610.32

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

Profit & Loss Budget vs. Actual

July 2016 through February 2017

03/14/17

Accrual Basis

	<u>Jul '16 - Feb 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
INTEREST	375.55	666.00	-290.45
OTHER	-25.00	0.00	-25.00
PERSONAL PROPERTY TAX	91,670.95	29,305.80	62,365.15
REAL ESTATE TAXES	508,018.18	290,140.00	217,878.18
Total Income	<u>600,039.68</u>	<u>320,111.80</u>	<u>279,927.88</u>
Expense			
INTEREST PAID	167,298.13	167,000.00	298.13
OTHER EXP	25.00	0.00	25.00
PRINCIPAL PAID	240,000.00	240,000.00	0.00
Total Expense	<u>407,323.13</u>	<u>407,000.00</u>	<u>323.13</u>
Net Income	<u>192,716.55</u>	<u>-86,888.20</u>	<u>279,604.75</u>

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

Balance Sheet

As of February 28, 2017

	Feb 28, 17	Feb 29, 16
ASSETS		
Current Assets		
Checking/Savings		
MMA CITIZENS	215,489.96	222,202.48
Total Checking/Savings	215,489.96	222,202.48
Other Current Assets		
AIR PERSONAL PTOPERTY	55,109.00	51,926.00
AIR REAL ESTATE	81,573.00	87,079.00
DUE FROM GENERAL FUND	199,689.13	0.00
Total Other Current Assets	336,371.13	139,005.00
Total Current Assets	551,861.09	361,207.48
TOTAL ASSETS	551,861.09	361,207.48
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
DEFERRED LIABILITIES		
PERSONAL PROP TAXES	-5,988.00	22,736.00
REAL ESTATEB TAXES	76,101.00	78,635.00
Total DEFERRED LIABILITIES	70,113.00	101,371.00
DEFERRED PERSONAL PROPERTY	54,974.00	23,218.00
Total Other Current Liabilities	125,087.00	124,589.00
Total Current Liabilities	125,087.00	124,589.00
Total Liabilities	125,087.00	124,589.00
Equity		
Retained Earnings	234,057.54	304,687.37
Net Income	192,716.55	-68,068.89
Total Equity	426,774.09	236,618.48
TOTAL LIABILITIES & EQUITY	551,861.09	361,207.48