

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2016 through March 2017

Accrual Basis

	Jul '16 - Mar 17	Budget	\$ Over Budget
Income			
4001 · TAXES	1,944,363	1,752,400	191,963
4010 · GROSS RECEIPTS TAXES	928,281	967,443	-39,162
4020 · LICENSES	40,128	41,148	-1,020
4030 · INTERGOVERNMENT-GRA...	12,357	0	12,357
4040 · COURT FINES AND FEES	205,902	312,175	-106,273
4050 · PERMITS	52,477	50,049	2,428
4060 · REC CENTER INC	80,725	119,030	-38,305
4090 · OTHER INCOME	112,805	2,950	109,855
4199 · STREET PROJECTS INCO...	8,153	0	8,153
4203 · SPEC ASSES-GREEN ACR...	0	0	0
Total Income	<u>3,385,192</u>	<u>3,245,195</u>	<u>139,997</u>
Gross Profit	3,385,192	3,245,195	139,997
Expense			
5000 · ADMINISTRATION	913,252	936,816	-23,564
5100 · BUILDING	119,398	127,127	-7,728
5200 · POLICE DEPT	1,524,810	1,506,342	18,468
5300 · STREET DEPT	396,623	380,053	16,570
5400 · COURT DEPT	60,678	88,244	-27,566
5500 · RECREATION CENTER	346,816	334,920	11,896
5599 · STREET PROJECTS EXPE...	4,358	0	4,358
5610 · POLICE-CAP IMP	690	0	690
5620 · STREET-CAP IMP	6,165	826	5,338
5630 · REC CEN/PARK-CAP IMP	13,949	0	13,949
66900 · Reconciliation Discrepan...	0	0	0
Total Expense	<u>3,386,740</u>	<u>3,374,328</u>	<u>12,412</u>
Net Income	<u><u>-1,548</u></u>	<u><u>-129,133</u></u>	<u><u>127,585</u></u>

04/17/17

BELLEFONTAINE NEIGHBORS
Balance Sheet Prev Year Comparison
As of March 31, 2017

	Mar 31, 17	Mar 31, 16
ASSETS		
Current Assets		
Accounts Receivable		
1030 · ACCOUNTS RECEIVABLE		
1030 · ACCOUNTS RECEIVABLE - Other	-5,019.00	0.00
1048 · PERSONAL PROP	11,382.00	18,180.00
1033 · UTILITY TAXES	16,966.03	0.00
1044 · A/R REAL ESTATE	34,545.00	37,307.00
1035 · GASOLINE	49,539.00	0.00
1046 · DEFERRED	109,484.00	207,261.00
1034 · SALES TAX	135,000.00	0.00
1045 · OTHER	260,000.00	0.00
Total 1030 · ACCOUNTS RECEIVABLE	611,897.03	262,748.00
Total Accounts Receivable	611,897.03	262,748.00
Other Current Assets		
1050 · DUE FROM SEWER FUND	-133,411.79	-82,213.81
1052 · DUE FROM MISSOURI-HABITATION	0.00	25.00
1055 · LOAN-GREEN ACRES	67,336.07	67,981.69
1070 · PREPAID EXP		
1070 · PREPAID EXP - Other	-11,165.00	0.00
1076 · BOND FUND	11,165.00	0.00
1071 · INSURANCE	74,936.00	56,787.00
Total 1070 · PREPAID EXP	74,936.00	56,787.00
1051 · DUE FROM CAP IMP	350,730.43	241,213.65
1054 · DUE FROM DEBT SVC	400,000.00	0.00
Total Other Current Assets	759,590.71	283,793.53
Checking/Savings		
1020 · RESTRICTED CASH		
1025 · BAIL BOND ACCOUNT-2	2,375.00	7,001.00
Total 1020 · RESTRICTED CASH	2,375.00	7,001.00
1000 · TOTAL CASH		
1002 · PETTY CASH-RC	140.00	140.00
1001 · PETTY CASH-OFFICE	200.00	200.00
1004 · PAYROLL-CITIZENS	3,750.11	1,573.46
1004.5 · FSA-ACCOUNT	4,054.55	3,000.00
1003.4 · OPERATING ACCT-NEW	384,899.67	334,994.94
INVESTMENTS		
1011 · MMA-CITIZENS BANK	699,186.48	874,081.59
Total INVESTMENTS	699,186.48	874,081.59
Total 1000 · TOTAL CASH	1,092,230.81	1,213,989.99
Total Checking/Savings	1,094,605.81	1,220,990.99
Total Current Assets	2,466,093.55	1,767,532.52
TOTAL ASSETS	2,466,093.55	1,767,532.52
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE		
2000 · ACCOUNTS PAYABLE - Other	-170.61	-207.36
2017 · OTHER	0.00	618.00
Total 2000 · ACCOUNTS PAYABLE	-170.61	410.64
Total Accounts Payable	-170.61	410.64

BELLEFONTAINE NEIGHBORS
Balance Sheet Prev Year Comparison
As of March 31, 2017

	Mar 31, 17	Mar 31, 16
Other Current Liabilities		
2150 · FEES TO REMIT		
2150 · FEES TO REMIT - Other	1.00	0.00
2151 · DVS-FEES	634.00	513.00
2152 · CVC-FEES	2,658.07	8,302.33
2153 · LET-FEES	3,309.50	3,410.00
Total 2150 · FEES TO REMIT	<u>6,602.57</u>	<u>12,225.33</u>
2030 · RESTRICTED LIAB		
2037 · BAIL BOND-NEW	2,375.00	7,001.00
2033 · Ballistic Prot & Safety	4,687.49	0.00
Total 2030 · RESTRICTED LIAB	<u>7,062.49</u>	<u>7,001.00</u>
2100 · Payroll Liabilities		
2115 · SBG 457	-2,145.00	-100.00
2107 · DENTAL W/H	-1,946.18	-1,801.89
2112 · GARNISHMENT	-892.02	-1,108.47
2104 · CITY TAXES W/H	-0.03	0.00
2105 · AFLAC W/H	198.90	-624.09
2113 · A/T ROTH CONTRIBUTION	200.10	200.10
2106 · COURT W/H	860.20	-461.34
2110 · VISION	1,366.59	1,330.97
2109 · LEGAL W/H	1,793.06	1,273.85
2111 · A/T LIFE INSURANCE	2,073.64	2,017.85
2103 · FICA TAXES W/H	9,994.75	-344.28
2118 · FSA-WITHHELD	22,979.33	-479.76
Total 2100 · Payroll Liabilities	<u>34,483.34</u>	<u>-97.06</u>
2040 · GEN RES		
2041 · POST COMM	2.00	0.00
2052 · DRUG FUND-SHEEAN	702.00	702.00
2042 · POLICE TRAINING		
2042.1 · POLICE TRAINING	-33,428.56	-31,031.88
2042 · POLICE TRAINING - Other	43,988.76	33,259.76
Total 2042 · POLICE TRAINING	<u>10,560.20</u>	<u>2,227.88</u>
2049.1 · DRUG FUND	50,786.37	66,970.53
Total 2040 · GEN RES	<u>62,050.57</u>	<u>69,900.41</u>
2161.2 · DEF REVENUE GREEN ACRES	67,386.00	74,952.00
2160 · OTHER LIAB		
2161.1 · DEFERRED REV-GREAT RIVERS GR...	-0.32	-0.32
2164.4 · RESERVE FOR SECURITY BENEFIT	3,992.69	3,992.69
2164.3 · RESERVE FOR TELE-CHARTER	6,035.58	47,986.88
2163 · ACCRUED PAYROLL	107,864.00	0.00
2161 · DEFERRED	163,864.00	253,684.00
2190 · DEBT SERVICE FUND		
2192 · BOND FUND-PP TAXES	142,873.58	13,483.49
2191 · BOND FUND-RE TAXES	564,678.43	8,557.73
Total 2190 · DEBT SERVICE FUND	<u>707,552.01</u>	<u>22,041.22</u>
Total 2160 · OTHER LIAB	<u>989,307.96</u>	<u>327,704.47</u>
Total Other Current Liabilities	<u>1,166,892.93</u>	<u>491,686.15</u>
Total Current Liabilities	<u>1,166,722.32</u>	<u>492,096.79</u>
Total Liabilities	<u>1,166,722.32</u>	<u>492,096.79</u>
Equity		
Net Income	-1,548.19	-492,422.67
3002 · Retained Earnings	593,169.14	1,056,719.12

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BELLEFONTAINE NEIGHBORS
Balance Sheet Prev Year Comparison
As of March 31, 2017

	<u>Mar 31, 17</u>	<u>Mar 31, 16</u>
3000 · GEN RESERVES		
3000 · GEN RESERVES - Other	20,909.15	24,298.15
3001 · Opening Bal Equity	686,841.13	686,841.13
Total 3000 · GEN RESERVES	<u>707,750.28</u>	<u>711,139.28</u>
Total Equity	<u>1,299,371.23</u>	<u>1,275,435.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,466,093.55</u></u>	<u><u>1,767,532.52</u></u>

04/17/17

BELLEFONTAINE NEIGHBORS
Balance Sheet Prev Year Comparison
As of March 31, 2017

	\$ Change
ASSETS	
Current Assets	
Accounts Receivable	
1030 · ACCOUNTS RECEIVABLE	
1030 · ACCOUNTS RECEIVABLE - Other	-5,019.00
1048 · PERSONAL PROP	-6,798.00
1033 · UTILITY TAXES	16,966.03
1044 · A/R REAL ESTATE	-2,762.00
1035 · GASOLINE	49,539.00
1046 · DEFERRED	-97,777.00
1034 · SALES TAX	135,000.00
1045 · OTHER	260,000.00
Total 1030 · ACCOUNTS RECEIVABLE	349,149.03
Total Accounts Receivable	349,149.03
Other Current Assets	
1050 · DUE FROM SEWER FUND	-51,197.98
1052 · DUE FROM MISSOURI-HABITATION	-25.00
1055 · LOAN-GREEN ACRES	-645.62
1070 · PREPAID EXP	
1070 · PREPAID EXP - Other	-11,165.00
1076 · BOND FUND	11,165.00
1071 · INSURANCE	18,149.00
Total 1070 · PREPAID EXP	18,149.00
1051 · DUE FROM CAP IMP	109,516.78
1054 · DUE FROM DEBT SVC	400,000.00
Total Other Current Assets	475,797.18
Checking/Savings	
1020 · RESTRICTED CASH	
1025 · BAIL BOND ACCOUNT-2	-4,626.00
Total 1020 · RESTRICTED CASH	-4,626.00
1000 · TOTAL CASH	
1002 · PETTY CASH-RC	0.00
1001 · PETTY CASH-OFFICE	0.00
1004 · PAYROLL-CITIZENS	2,176.65
1004.5 · FSA-ACCOUNT	1,054.55
1003.4 · OPERATING ACCT-NEW	49,904.73
INVESTMENTS	
1011 · MMA-CITIZENS BANK	-174,895.11
Total INVESTMENTS	-174,895.11
Total 1000 · TOTAL CASH	-121,759.18
Total Checking/Savings	-126,385.18
Total Current Assets	698,561.03
TOTAL ASSETS	698,561.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	
2000 · ACCOUNTS PAYABLE - Other	36.75
2017 · OTHER	-618.00
Total 2000 · ACCOUNTS PAYABLE	-581.25
Total Accounts Payable	-581.25

BELLEFONTAINE NEIGHBORS
Balance Sheet Prev Year Comparison
As of March 31, 2017

	\$ Change
Other Current Liabilities	
2150 · FEES TO REMIT	
2150 · FEES TO REMIT - Other	1.00
2151 · DVS-FEES	121.00
2152 · CVC-FEES	-5,644.26
2153 · LET-FEES	-100.50
	-5,622.76
2030 · RESTRICTED LIAB	
2037 · BAIL BOND-NEW	-4,626.00
2033 · Ballistic Prot & Safety	4,687.49
	61.49
2100 · Payroll Liabilities	
2115 · SBG 457	-2,045.00
2107 · DENTAL W/H	-144.29
2112 · GARNISHMENT	216.45
2104 · CITY TAXES W/H	-0.03
2105 · AFLAC W/H	822.99
2113 · A/T ROTH CONTRIBUTION	0.00
2106 · COURT W/H	1,321.54
2110 · VISION	35.62
2109 · LEGAL W/H	519.21
2111 · A/T LIFE INSURANCE	55.79
2103 · FICA TAXES W/H	10,339.03
2118 · FSA-WITHHELD	23,459.09
	34,580.40
2040 · GEN RES	
2041 · POST COMM	2.00
2052 · DRUG FUND-SHEEAN	0.00
2042 · POLICE TRAINING	
2042.1 · POLICE TRAINING	-2,396.68
2042 · POLICE TRAINING - Other	10,729.00
	8,332.32
2049.1 · DRUG FUND	-16,184.16
	-7,849.84
2161.2 · DEF REVENUE GREEN ACRES	-7,566.00
2160 · OTHER LIAB	
2161.1 · DEFERRED REV-GREAT RIVERS GR...	0.00
2164.4 · RESERVE FOR SECURITY BENEFIT	0.00
2164.3 · RESERVE FOR TELE-CHARTER	-41,951.30
2163 · ACCRUED PAYROLL	107,864.00
2161 · DEFERRED	-89,820.00
2190 · DEBT SERVICE FUND	
2192 · BOND FUND-PP TAXES	129,390.09
2191 · BOND FUND-RE TAXES	556,120.70
	685,510.79
Total 2160 · OTHER LIAB	661,603.49
Total Other Current Liabilities	675,206.78
Total Current Liabilities	674,625.53
Total Liabilities	674,625.53
Equity	
Net Income	490,874.48
3002 · Retained Earnings	-463,549.98

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BELLEFONTAINE NEIGHBORS
Balance Sheet Prev Year Comparison
As of March 31, 2017

	<u>\$ Change</u>
3000 · GEN RESERVES	
3000 · GEN RESERVES - Other	-3,389.00
3001 · Opening Bal Equity	0.00
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Total 3000 · GEN RESERVES	-3,389.00
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Total Equity	23,935.50
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TOTAL LIABILITIES & EQUITY	<u>698,561.03</u>

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

	<u>Jul '16 - Mar 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
4000 · INCOME	527,597	402,091	125,506
Total Income	<u>527,597</u>	<u>402,091</u>	<u>125,506</u>
Expense			
5000 · ADMINISTRATION	14,079	11,000	3,079
5035 · Administrative equipment maint.	18,847	11,250	7,597
5060 · 2017 STREET PROJECT	81,651		
5100 · STREET	76,782	97,204	-20,423
5300 · REC CENTER	103,814	165,635	-61,821
5400 · POLICE	142,860	177,179	-34,319
5500 · ADMINISTRATIVE EXPENSE	83		
Total Expense	<u>438,116</u>	<u>462,269</u>	<u>-24,153</u>
Net Income	<u><u>89,481</u></u>	<u><u>-60,178</u></u>	<u><u>149,659</u></u>

CAPITAL IMPROVEMENT FUND

Balance Sheet

As of March 31, 2017

Accrual Basis

	Mar 31, 17	Mar 31, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH		
1005 · MMA-CITIZENS BANK	1,243,164.41	931,656.57
Total 1000 · CASH	1,243,164.41	931,656.57
Total Checking/Savings	1,243,164.41	931,656.57
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	-209,658.21	0.00
Total Other Current Assets	-209,658.21	0.00
Total Current Assets	1,140,390.20	931,656.57
TOTAL ASSETS	1,140,390.20	931,656.57
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	240,595.65
Total 2020 · DUE TO OTHER FUNDS	122,659.03	240,595.65
2031 · ACCRUED SALARY	7,716.00	0.00
Total Other Current Liabilities	130,375.03	240,595.65
Total Current Liabilities	193,628.03	290,595.65
Total Liabilities	193,628.03	290,595.65
Equity		
1110 · Retained Earnings	857,281.20	736,307.92
Net Income	89,480.97	-95,247.00
Total Equity	946,762.17	641,060.92
TOTAL LIABILITIES & EQUITY	1,140,390.20	931,656.57

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BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

04/17/17

Profit & Loss Budget vs. Actual

Accrual Basis

July 2016 through March 2017

	<u>Jul '16 - Mar 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
INTEREST	439.61	749.50	-309.89
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>600,103.74</u>	<u>320,195.30</u>	<u>279,908.44</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>192,780.61</u>	<u>-86,804.70</u>	<u>279,585.31</u>

SEWER FUND
Balance Sheet
As of March 31, 2017

	Mar 31, 17
ASSETS	
Current Assets	
Checking/Savings	
1000 · CASH	
1003 · MMA-CITIZENS BANK	65,774.96
Total 1000 · CASH	65,774.96
Total Checking/Savings	65,774.96
Other Current Assets	
1030 · DUE FROM GEN FUND	122,296.46
Total Other Current Assets	122,296.46
Total Current Assets	188,071.42
TOTAL ASSETS	188,071.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2020 · DUE TO OTHER FUNDS	-84,698.92
Total Other Current Liabilities	-84,698.92
Total Current Liabilities	-84,698.92
Total Liabilities	-84,698.92
Equity	
1110 · Retained Earnings	150,364.07
Net Income	122,406.27
Total Equity	272,770.34
TOTAL LIABILITIES & EQUITY	188,071.42

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

	<u>Jul '16 - Mar 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
4000 · INCOME			
4001 · RECEIPTS	197,391	114,477	82,914
4002 · INT EARNED	110	152	-42
Total 4000 · INCOME	<u>197,501</u>	<u>114,629</u>	<u>82,872</u>
Total Income	197,501	114,629	82,872
Expense			
5000 · DEPT EXPENSES			
5001 · SEWER REPAIRS	73,032	65,650	7,382
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>78,314</u>	<u>-3,219</u>
Total Expense	<u>75,095</u>	<u>78,314</u>	<u>-3,219</u>
Net Income	<u><u>122,406</u></u>	<u><u>36,315</u></u>	<u><u>86,091</u></u>

CITY OF BELLEFONTAINE NEIGHBORS
 2017 BOND ISSUE - SOURCES AND USES OF FUNDS
 AS OF: March 31, 2017

SOURCES	USES	BALANCE	Cost of Issue	Legal/other	Engineering	Contractor Fees	Materials
8,000,000.00							
3/2/2017 Bonds Issued:							
3/2/2017 Premium	72,000.00		72,000.00				
3/2/2017 Underwriters discount	64,159.20						
3/2/2017 Cost of issuance	25,565.63	8,377,758.17	25,565.63				
3/7/2017 Credit enhancement	2,403.20	8,375,354.97	2,403.20				
3/7/2017 CityofBN for Stifel Nicholas	82,650.80	8,292,704.17			68,650.80		
3/7/2017 McClure Engineering	14,000.00	8,278,704.17	14,000.00				
3/7/2017 S&P Global Ratings	91,744.35	8,186,959.82			91,744.35		
3/15/2017 McClure Engineering							
TOTALS AND BALANCE	352,523.18	8,186,959.82	113,968.83	-	160,395.15	-	-