

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2016 through May 2017

Accrual Basis

	Jul '16 - May 17	Budget	\$ Over Budget
Income			
4001 · TAXES	2,271,821	2,142,402	129,419
4010 · GROSS RECEIPTS TAXES	1,123,702	1,196,950	-73,248
4020 · LICENSES	42,312	42,830	-518
4030 · INTERGOVERNMENT-GRA...	12,357	0	12,357
4040 · COURT FINES AND FEES	239,795	381,058	-141,263
4050 · PERMITS	76,561	59,308	17,253
4060 · REC CENTER INC	95,970	144,917	-48,947
4090 · OTHER INCOME	30,996	3,650	27,346
4199 · STREET PROJECTS INCO...	0	0	0
4203 · SPEC ASSES-GREEN ACR...	0	0	0
Total Income	3,893,514	3,971,115	-77,601
Gross Profit	3,893,514	3,971,115	-77,601
Expense			
5000 · ADMINISTRATION			
5001 · SALARY EXPENSE	771,213	821,779	-50,566
5009 · ADM-FEES	57,477	39,934	17,543
5020 · UTILITIES	89,375	97,584	-8,209
5030 · EQUIPMENT	0	0	0
5040 · ADM-MISC	187,992	181,843	6,149
5070 · CAPITAL EXPENSE	0	0	0
Total 5000 · ADMINISTRATION	1,106,057	1,141,139	-35,082
5100 · BUILDING			
5101 · SALARY	129,017	144,942	-15,924
5105 · BUILD-OTHER	15,565	15,561	4
Total 5100 · BUILDING	144,582	160,503	-15,920
5200 · POLICE DEPT			
5201 · SALARY	1,564,943	1,445,361	119,582
5210 · POLICE OTHER	298,074	362,389	-64,315
5250 · CAPITAL EXPENSE	0	0	0
Total 5200 · POLICE DEPT	1,863,017	1,807,750	55,267
5300 · STREET DEPT			
5301 · SALARIES	241,413	235,661	5,752
5310 · STREET OTHER	233,822	237,220	-3,398
5330 · CAPITAL EXPENSE	0	0	0
Total 5300 · STREET DEPT	475,235	472,881	2,354

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

Accrual Basis

	<u>Jul '16 - May 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
5400 · COURT DEPT			
5401 · SALARIES	66,036	71,049	-5,013
5410 · OTHER	7,496	36,777	-29,281
Total 5400 · COURT DEPT	73,532	107,826	-34,294
5500 · RECREATION CENTER			
5501 · SALARIES	349,327	320,417	28,910
5510 · RC-OTHER	71,600	87,591	-15,991
5530 · CAPITAL EXPENSE	0	0	0
Total 5500 · RECREATION CENTER	420,926	408,008	12,918
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	4,083,350	4,098,107	-14,757
Net Income	<u>-189,836</u>	<u>-126,992</u>	<u>-62,844</u>

Balance Sheet

As of May 31, 2017

	May 31, 17	May 31, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 · TOTAL CASH		
INVESTMENTS		
1011 · MMA-CITIZENS BANK	792,000.35	806,605.67
Total INVESTMENTS	792,000.35	806,605.67
1001 · PETTY CASH-OFFICE	200.00	200.00
1002 · PETTY CASH-RC	140.00	140.00
1003.4 · OPERATING ACCT-NEW	474,994.03	225,781.59
1004 · PAYROLL-CITIZENS	4,453.39	1,760.02
1004.5 · FSA-ACCOUNT	1,879.11	3,000.00
Total 1000 · TOTAL CASH	1,273,666.88	1,037,487.28
1020 · RESTRICTED CASH		
1025 · BAIL BOND ACCOUNT-2	2,375.00	4,376.00
Total 1020 · RESTRICTED CASH	2,375.00	4,376.00
Total Checking/Savings	1,276,041.88	1,041,863.28
Accounts Receivable		
1030 · ACCOUNTS RECEIVABLE		
1033 · UTILITY TAXES	16,966.03	0.00
1034 · SALES TAX	135,000.00	0.00
1035 · GASOLINE	49,539.00	0.00
1044 · A/R REAL ESTATE	34,545.00	37,307.00
1045 · OTHER	260,000.00	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	611,897.03	262,748.00
Total Accounts Receivable	611,897.03	262,748.00
Other Current Assets		
1050 · DUE FROM SEWER FUND	-127,781.93	-80,880.80
1051 · DUE FROM CAP IMP	104,846.22	292,359.68
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	67,749.10
1070 · PREPAID EXP		
1071 · INSURANCE-MIRMA	36,786.00	18,929.00
1076 · BOND FUND	11,165.00	11,165.00
1070 · PREPAID EXP - Other	-11,165.00	0.00
Total 1070 · PREPAID EXP	36,786.00	30,094.00
Total Other Current Assets	481,186.36	309,346.98
Total Current Assets	2,369,125.27	1,613,958.26
TOTAL ASSETS	2,369,125.27	1,613,958.26
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE		
2017 · OTHER	0.00	618.00
2000 · ACCOUNTS PAYABLE - Other	16,730.25	8,766.73
Total 2000 · ACCOUNTS PAYABLE	16,730.25	9,384.73
Total Accounts Payable	16,730.25	9,384.73

BELLEFONTAINE NEIGHBORS

Balance Sheet

As of May 31, 2017

	May 31, 17	May 31, 16
Other Current Liabilities		
2030 · RESTRICTED LIAB		
2033 - Ballistic Prot & Safety	4,687.49	0.00
2037 · BAIL BOND-NEW	2,375.00	4,376.00
Total 2030 · RESTRICTED LIAB	7,062.49	4,376.00
2040 · GEN RES		
2041 · POST COMM	2.00	0.00
2042 · POLICE TRAINING		
2042.1 · POLICE TRAINING	-33,537.12	-31,763.77
2042 · POLICE TRAINING - Other	43,900.76	33,839.76
Total 2042 · POLICE TRAINING	10,363.64	2,075.99
2049.1 · DRUG FUND	50,729.37	70,702.82
2052 · DRUG FUND-SHEEAN	702.00	702.00
Total 2040 · GEN RES	61,797.01	73,480.81
2100 · Payroll Liabilities	40,732.89	8,161.13
2150 · FEES TO REMIT	8,664.57	15,302.33
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	7,376.58	49,277.98
2164.4 · RESERVE FOR SECURITY BENEFIT	3,992.69	3,992.69
2190 · DEBT SERVICE FUND		
2191 · BOND FUND-RE TAXES	606,932.75	30,619.52
2192 · BOND FUND-PP TAXES	165,638.98	26,313.68
Total 2190 · DEBT SERVICE FUND	772,571.73	56,933.20
Total 2160 · OTHER LIAB	1,055,668.68	363,887.55
2161.2 · DEF REVENUE GREEN ACRES	67,386.00	74,952.00
Total Other Current Liabilities	1,241,311.64	540,159.82
Total Current Liabilities	1,258,041.89	549,544.55
Total Liabilities	1,258,041.89	549,544.55
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	-189,836.04	-703,444.69
Total Equity	1,111,083.38	1,064,413.71
TOTAL LIABILITIES & EQUITY	2,369,125.27	1,613,958.26

CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
July 2016 through May 2017

	Jul '16 - May 17	Budget	\$ Over Budget
Income			
4000 · INCOME			
4001 · RECEIPTS	630,920	507,776	123,144
4002 · INT EARNED	3,766	2,750	1,016
Total 4000 · INCOME	634,685	510,526	124,160
Total Income	634,685	510,526	124,160
Expense			
5000 · ADMINISTRATION			
5003 · SPECIAL PROJECTS	2,665	11,000	-8,335
5030 · ST CYR NET	0	0	0
5040 · ASHBROOK NET			
5041 · ASHBROOK INCOME	-20,183		
5042 · ASHBROOK EXPENSE	31,909		
Total 5040 · ASHBROOK NET	11,726		
5050 · SHEPLY NET	0	0	0
Total 5000 · ADMINISTRATION	14,390	11,000	3,390
5035 · Administrative equipment maint.	21,441	13,750	7,691
5060 · 2017 STREET PROJECT	0		
5100 · STREET			
5103.3 · SALT & TAR	13,718	25,000	-11,282
5104 · ASPHALT&CONCRETE	2,586	19,479	-16,893
5120 · OPERATIONS			
5121 · SALARIES	30,757	36,819	-6,062
5122 · FICA	3,033	2,876	158
5123 · STREET LIGHTS	0		
5223 · EQUIP-MAINT	34,459	29,654	4,805
Total 5120 · OPERATIONS	68,249	69,348	-1,100
Total 5100 · STREET	84,552	113,827	-29,274
5300 · REC CENTER			
5303.7 · CAPITAL EXPENSE	8,500	0	8,500
5312 · EQUIP MAINT	17,529	22,917	-5,388
5313 · CARPET	0	0	0
5315 · POOL SYSTEM	0	0	0
5318.2 · SIGN	0	0	0
5320 · OPERATIONS			
5321 · SALARIES	102,078	166,814	-64,736
5322 · FICA	7,943	12,763	-4,820
Total 5320 · OPERATIONS	110,021	179,577	-69,556
5300 · REC CENTER - Other	8,405		
Total 5300 · REC CENTER	144,455	202,494	-58,039
5400 · POLICE			
5401 · CARS	133,679	133,679	-0
5401.3 · COMPUTER	0	4,583	-4,583
5420 · OPERATIONS			
5422 · EQUIP MAINT	10,692	25,667	-14,975
5423 · FUEL	0	0	0
5424 · VEHICLE MAINTENANCE	2,703	22,917	-20,214
Total 5420 · OPERATIONS	13,395	48,584	-35,189
Total 5400 · POLICE	147,073	186,846	-39,772

CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
July 2016 through May 2017

	<u>Jul '16 - May 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
5500 · ADMINISTRATIVE EXPENSE			
5501 · ADMINISTRATIVE COSTS	83		
Total 5500 · ADMINISTRATIVE EXPENSE	83		
Total Expense	411,996	527,916	-115,921
Net Income	<u>222,690</u>	<u>-17,391</u>	<u>240,080</u>

CAPITAL IMPROVEMENT FUND
Balance Sheet
 As of May 31, 2017

	May 31, 17	May 31, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH		
1005 · MMA-CITIZENS BANK	1,130,252.91	1,032,936.74
Total 1000 · CASH	1,130,252.91	1,032,936.74
Total Checking/Savings	1,130,252.91	1,032,936.74
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	36,462.00	0.00
Total Other Current Assets	36,462.00	0.00
Total Current Assets	1,273,598.91	1,032,936.74
TOTAL ASSETS	1,273,598.91	1,032,936.74
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	291,741.68
Total 2020 · DUE TO OTHER FUNDS	122,659.03	291,741.68
2031 · ACCRUED SALARY	7,716.00	0.00
Total Other Current Liabilities	130,375.03	291,741.68
Total Current Liabilities	193,628.03	341,741.68
Total Liabilities	193,628.03	341,741.68
Equity		
1110 · Retained Earnings	857,281.20	736,307.92
Net Income	222,689.68	-45,112.86
Total Equity	1,079,970.88	691,195.06
TOTAL LIABILITIES & EQUITY	1,273,598.91	1,032,936.74

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

	<u>Jul '16 - May 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
4000 · INCOME			
4001 · RECEIPTS	190,560	117,488	73,073
4002 · INT EARNED	137	183	-46
Total 4000 · INCOME	<u>190,698</u>	<u>117,671</u>	<u>73,027</u>
Total Income	190,698	117,671	73,027
Expense			
5000 · DEPT EXPENSES			
5001 · SEWER REPAIRS	58,582	71,200	-12,618
5003 · SEWER REPAIR MATERIALS	148		
5004 · RFDS	673	832	-159
5007 · ADMIN COSTS	0	12,000	-12,000
Total 5000 · DEPT EXPENSES	<u>59,403</u>	<u>84,032</u>	<u>-24,629</u>
Total Expense	<u>59,403</u>	<u>84,032</u>	<u>-24,629</u>
Net Income	<u><u>131,294</u></u>	<u><u>33,639</u></u>	<u><u>97,656</u></u>

SEWER FUND
Balance Sheet
As of May 31, 2017

	<u>May 31, 17</u>	<u>May 31, 16</u>
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH		
1003 · MMA-CITIZENS BANK	65,802.44	65,651.66
Total 1000 · CASH	<u>65,802.44</u>	<u>65,651.66</u>
Total Checking/Savings	65,802.44	65,651.66
Other Current Assets		
1030 · DUE FROM GEN FUND	131,156.88	0.00
Total Other Current Assets	<u>131,156.88</u>	<u>0.00</u>
Total Current Assets	<u>196,959.32</u>	<u>65,651.66</u>
TOTAL ASSETS	<u><u>196,959.32</u></u>	<u><u>65,651.66</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2020 · DUE TO OTHER FUNDS	-84,698.92	-84,698.92
Total Other Current Liabilities	<u>-84,698.92</u>	<u>-84,698.92</u>
Total Current Liabilities	<u>-84,698.92</u>	<u>-84,698.92</u>
Total Liabilities	-84,698.92	-84,698.92
Equity		
1110 · Retained Earnings	150,364.07	104,878.22
Net Income	131,294.17	45,472.36
Total Equity	<u>281,658.24</u>	<u>150,350.58</u>
TOTAL LIABILITIES & EQUITY	<u><u>196,959.32</u></u>	<u><u>65,651.66</u></u>

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

06/08/17

Profit & Loss Budget vs. Actual

Accrual Basis

July 2016 through May 2017

	<u>Jul '16 - May 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
INTEREST	565.71	916.50	-350.79
OTHER	0.00	0.00	0.00
PERSONAL PROPERTY TAX	91,670.95	65,549.80	26,121.15
REAL ESTATE TAXES	508,018.18	316,896.00	191,122.18
Total Income	<u>600,254.84</u>	<u>383,362.30</u>	<u>216,892.54</u>
Expense			
INTEREST PAID	167,298.13	167,000.00	298.13
OTHER EXP	50.00	0.00	50.00
PRINCIPAL PAID	240,000.00	240,000.00	0.00
Total Expense	<u>407,348.13</u>	<u>407,000.00</u>	<u>348.13</u>
Net Income	<u>192,906.71</u>	<u>-23,637.70</u>	<u>216,544.41</u>

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

06/08/17

Balance Sheet

Accrual Basis

As of May 31, 2017

	May 31, 17	May 31, 16
ASSETS		
Current Assets		
Checking/Savings		
MMA CITIZENS	215,680.12	222,398.56
Total Checking/Savings	215,680.12	222,398.56
Other Current Assets		
AIR PERSONAL PTOPEY	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	552,051.25	361,403.56
TOTAL ASSETS	552,051.25	361,403.56
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
DEFERRED LIABILITIES		
PERSONAL PROP TAXES	-5,988.00	22,736.00
REAL ESTATE 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	192,906.71	-67,872.81
Total Equity	426,964.25	236,814.56
TOTAL LIABILITIES & EQUITY	552,051.25	361,403.56