

11/09/2017

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT condensed
July through September 2017

PENDING FINAL
BUDGET ADJUSTMENTS
OK

Cash Basis

	Jul - Sep 17	Budget	\$ Over Budget
Income			
4001 · TAXES	580,589	686,119	-105,530
4010 · GROSS RECEIPTS TAXES	323,783	356,610	-32,827
4020 · LICENSES	11,880	10,740	1,140
4030 · INTERGOVERNMENT-GR...	0	0	0
4040 · COURT FINES AND FEES	36,720	77,725	-41,005
4050 · PERMITS	14,469	16,225	-1,756
4060 · REC CENTER INC	35,198	42,701	-7,502
4090 · OTHER INCOME	3,073	2,500	573
4199 · STREET PROJECTS INCO...	0	0	0
Total Income	1,005,712	1,192,620	-186,908
Gross Profit	1,005,712	1,192,620	-186,908
Expense			
5000 · ADMINISTRATION			
5001 · SALARY EXPENSE	219,751	185,282	34,469
5009 · ADM-FEES	8,948	18,156	-9,208
5020 · UTILITIES	51,556	28,198	23,357
5030 · EQUIPMENT	5,150	0	5,150
5040 · ADM-MISC	53,698	43,124	10,574
Total 5000 · ADMINISTRATION	339,103	274,760	64,343
5100 · BUILDING			
5101 · SALARY	39,771	40,369	-598
5105 · BUILD-OTHER	0	3,210	-3,210
Total 5100 · BUILDING	39,771	43,579	-3,808
5200 · POLICE DEPT			
5201 · SALARY	490,040	547,580	-57,540
5210 · POLICE OTHER	55,214	94,280	-39,066
5250 · CAPITAL EXPENSE	0	0	0
Total 5200 · POLICE DEPT	545,254	641,860	-96,606
5300 · STREET DEPT			
5301 · SALARIES	22,691	29,281	-6,589
5310 · STREET OTHER	43,179	67,880	-24,701
Total 5300 · STREET DEPT	65,870	97,160	-31,290
5400 · COURT DEPT			
5401 · SALARIES	17,774	20,454	-2,680
5410 · OTHER	0	4,413	-4,413
Total 5400 · COURT DEPT	17,774	24,867	-7,093

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT condensed
July through September 2017

Cash Basis

	Jul - Sep 17	Budget	\$ Over Budget
5500 · RECREATION CENTER			
5501 · SALARIES	138,284	136,714	1,570
5510 · RC-OTHER	20,615	23,788	-3,173
5530 · CAPITAL EXPENSE	0	0	0
Total 5500 · RECREATION CENT...	158,899	160,502	-1,603
5599 · STREET PROJECTS EXP...	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
Total Expense	1,166,671	1,242,728	-76,057
Net Income	-160,959	-50,108	-110,850

BELLEFONTAINE NEIGHBORS
Balance Sheet
 As of September 30, 2017

	Sep 30, 17	Sep 30, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 · TOTAL CASH		
INVESTMENTS		
1011 · MMA-CITIZENS BANK	497,535.63	488,644.61
Total INVESTMENTS	497,535.63	488,644.61
1001 · PETTY CASH-OFFICE	200.00	200.00
1002 · PETTY CASH-RC	140.00	140.00
1003.4 · OPERATING ACCT-NEW	273,889.15	332,948.61
1004 · PAYROLL-CITIZENS	4,034.04	2,743.88
1004.5 · FSA-ACCOUNT	9,900.27	4,647.37
Total 1000 · TOTAL CASH	785,699.09	829,324.47
1020 · RESTRICTED CASH		
1025 · BAIL BOND ACCOUNT-2	2,275.00	3,126.00
Total 1020 · RESTRICTED CASH	2,275.00	3,126.00
Total Checking/Savings	787,974.09	832,450.47
Accounts Receivable		
1030 · ACCOUNTS RECEIVABLE	-1,328,843.14	-1,652,403.03
Total Accounts Receivable	-1,328,843.14	-1,652,403.03
Other Current Assets		
1050 · DUE FROM SEWER FUND	-90,324.10	-59,468.54
1051 · DUE FROM CAP IMP	59,774.73	120,788.57
1054 · DUE FROM DEBT SVC	600,000.00	0.00
1055 · LOAN-GREEN ACRES	63,799.97	67,228.58
1070 · PREPAID EXP		
1071 · INSURANCE-MIRMA	217,247.00	189,386.00
1076 · BOND FUND	11,165.00	11,165.00
1070 · PREPAID EXP - Other	-11,165.00	-11,165.00
Total 1070 · PREPAID EXP	217,247.00	189,386.00
Total Other Current Assets	850,497.60	317,934.61
Total Current Assets	309,628.55	-502,017.95
TOTAL ASSETS	309,628.55	-502,017.95
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE		
2017 · OTHER	91,810.07	69,712.27
2000 · ACCOUNTS PAYABLE - Other	-487.86	-515.86
Total 2000 · ACCOUNTS PAYABLE	91,322.21	69,196.41
Total Accounts Payable	91,322.21	69,196.41
Other Current Liabilities		
2030 · RESTRICTED LIAB		
2037 · BAIL BOND-NEW	2,275.00	3,126.00
Total 2030 · RESTRICTED LIAB	2,275.00	3,126.00
2040 · GEN RES		
2041 · POST COMM	2.00	2.00

BELLEFONTAINE NEIGHBORS
Balance Sheet

As of September 30, 2017

	Sep 30, 17	Sep 30, 16
2042 · POLICE TRAINING		
2042.1 · POLICE TRAINING	-38,787.66	-26,681.10
2042 · POLICE TRAINING - Other	44,536.76	41,175.30
Total 2042 · POLICE TRAINING	5,749.10	14,494.20
2049.1 · DRUG FUND	44,578.33	51,476.31
2052 · DRUG FUND-SHEEAN	702.00	702.00
Total 2040 · GEN RES	51,031.43	66,674.51
2100 · Payroll Liabilities	29,918.37	25,256.07
2150 · FEES TO REMIT		
2151 · DVS-FEES	124.00	445.50
2152 · CVC-FEES	6,716.07	1,161.40
2153 · LET-FEES	3,861.50	3,130.50
2150 · FEES TO REMIT - Other	7.00	0.00
Total 2150 · FEES TO REMIT	10,708.57	4,737.40
2160 · OTHER LIAB		
2161 · DEFERRED	163,864.00	163,864.00
2161.1 · DEFERRED REV-GREAT RIVERS GREEN	-0.32	-0.32
2163 · ACCRUED PAYROLL	237,735.43	0.00
2164.3 · RESERVE FOR TELE-CHARTER	9,398.75	1,985.21
2164.4 · RESERVE FOR SECURITY BENEFIT	3,992.69	3,992.69
2168 · AMEREN-UE PAID UNDER PROTEST	971.25	0.00
2190 · DEBT SERVICE FUND		
2191 · BOND FUND-RE TAXES	625,744.21	43,248.99
2192 · BOND FUND-PP TAXES	185,255.07	38,686.03
Total 2190 · DEBT SERVICE FUND	810,999.28	81,935.02
Total 2160 · OTHER LIAB	1,226,961.08	251,776.60
2161.2 · DEF REVENUE GREEN ACRES	67,386.00	67,386.00
Total Other Current Liabilities	1,388,280.45	418,956.58
Total Current Liabilities	1,479,602.66	488,152.99
Total Liabilities	1,479,602.66	488,152.99
Equity		
3000 · GEN RESERVES		
3001 · Opening Bal Equity	686,841.13	686,841.13
3000 · GEN RESERVES - Other	20,909.15	20,909.15
Total 3000 · GEN RESERVES	707,750.28	707,750.28
3002 · Retained Earnings	-1,716,765.64	-1,838,937.75
Net Income	-160,958.75	141,016.53
Total Equity	-1,169,974.11	-990,170.94
TOTAL LIABILITIES & EQUITY	309,628.55	-502,017.95

CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
 July through September 2017

	<u>Jul - Sep 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
4000 · INCOME			
4001 · RECEIPTS	194,089	175,000	19,089
4002 · INT EARNED	1,242	750	492
4010 · STREET REPAIR SETTLEMENT	283,953		
Total 4000 · INCOME	<u>479,284</u>	<u>175,750</u>	<u>303,534</u>
Total Income	479,284	175,750	303,534
Expense			
5000 · ADMINISTRATION			
5003 · SPECIAL PROJECTS	0	2,750	-2,750
5030 · ST CYR NET			
5031 · ST CYR INCOME	0	0	0
5032 · ST CYR EXPENSE	0	0	0
Total 5030 · ST CYR NET	<u>0</u>	<u>0</u>	<u>0</u>
5040 · ASHBROOK NET			
5042 · ASHBROOK EXPENSE	3,527		
Total 5040 · ASHBROOK NET	<u>3,527</u>		
5050 · SHEPLY NET			
5051 · SHEPLY INCOME	0	0	0
5052 · SHEPLY EXPENSE	0	0	0
Total 5050 · SHEPLY NET	<u>0</u>	<u>0</u>	<u>0</u>
Total 5000 · ADMINISTRATION	<u>3,527</u>	<u>2,750</u>	<u>777</u>
5035 · Administrative equipment maint.	22,813	3,750	19,063
5060 · 2017 STREET PROJECT			
5064 · STREET REPAIR MOAMWater	295,953		
Total 5060 · 2017 STREET PROJECT	<u>295,953</u>		
5100 · STREET			
5103.3 · SALT & TAR	0	6,250	-6,250
5104 · ASPHALT&CONCRETE	331	5,000	-4,669
5120 · OPERATIONS			
5121 · SALARIES	46,628	45,250	1,378
5122 · FICA	3,273	3,462	-189
5223 · EQUIP-MAINT	2,716	7,500	-4,784
Total 5120 · OPERATIONS	<u>52,617</u>	<u>56,212</u>	<u>-3,595</u>
Total 5100 · STREET	<u>52,948</u>	<u>67,462</u>	<u>-14,513</u>
5300 · REC CENTER			
5303.7 · CAPITAL EXPENSE	0	30,000	-30,000
5312 · EQUIP MAINT	0	6,250	-6,250
5320 · OPERATIONS			
5321 · SALARIES	18,778	45,500	-26,722
5322 · FICA	7,256	3,482	3,774
Total 5320 · OPERATIONS	<u>26,034</u>	<u>48,982</u>	<u>-22,948</u>
Total 5300 · REC CENTER	<u>26,034</u>	<u>85,232</u>	<u>-59,198</u>
5400 · POLICE			
5401 · CARS	0	0	0
5401.3 · COMPUTER	0	0	0

CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
July through September 2017

	<u>Jul - Sep 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
5420 · OPERATIONS			
5422 · EQUIP MAINT	0	0	0
5424 · VEHICLE MAINTENANCE	<u>2,974</u>	<u>4,081</u>	<u>-1,107</u>
Total 5420 · OPERATIONS	<u>2,974</u>	<u>4,081</u>	<u>-1,107</u>
Total 5400 · POLICE	<u>2,974</u>	<u>4,081</u>	<u>-1,107</u>
Total Expense	<u>404,250</u>	<u>163,275</u>	<u>240,974</u>
Net Income	<u><u>75,034</u></u>	<u><u>12,475</u></u>	<u><u>62,559</u></u>

CAPITAL IMPROVEMENT FUND
Balance Sheet
 As of September 30, 2017

	Sep 30, 17	Sep 30, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH		
1005 · MMA-CITIZENS BANK	1,186,774.32	887,988.74
Total 1000 · CASH	1,186,774.32	887,988.74
Total Checking/Savings	1,186,774.32	887,988.74
Accounts Receivable		
1010 · ACCOUNT RECEIVABLE	-702,730.21	-595,846.21
Total Accounts Receivable	-702,730.21	-595,846.21
Other Current Assets		
1040 · DUE FROM GEN FUND	-105,123.01	12,030.40
Total Other Current Assets	-105,123.01	12,030.40
Total Current Assets	378,921.10	304,172.93
TOTAL ASSETS	378,921.10	304,172.93
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNT PAYABLE		
2001 · ACCOUNT PAYABLE	4,177.10	4,177.10
2000 · ACCOUNT PAYABLE - Other	13,253.00	13,253.00
Total 2000 · ACCOUNT PAYABLE	17,430.10	17,430.10
Total Accounts Payable	17,430.10	17,430.10
Other Current Liabilities		
2020 · DUE TO OTHER FUNDS		
2021 · GENERAL FUND	-64,051.16	122,659.03
Total 2020 · DUE TO OTHER FUNDS	-64,051.16	122,659.03
2031 · ACCRUED SALARY	7,716.00	7,716.00
Total Other Current Liabilities	-56,335.16	130,375.03
Total Current Liabilities	-38,905.06	147,805.13
Total Liabilities	-38,905.06	147,805.13
Equity		
1110 · Retained Earnings	342,792.10	183,585.67
Net Income	75,034.06	-27,217.87
Total Equity	417,826.16	156,367.80
TOTAL LIABILITIES & EQUITY	378,921.10	304,172.93

SEWER FUND
Profit & Loss Budget vs. Actual
 July 1 through October 21, 2017

	<u>Jul 1 - Oct 21,...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
4000 · INCOME			
4001 · RECEIPTS	2,665	55,161	-52,496
4002 · INT EARNED	41	46	-5
4003 · OTHER INCOME	0	0	0
4000 · INCOME - Other	0	0	0
	<u>2,706</u>	<u>55,207</u>	<u>-52,501</u>
Total 4000 · INCOME	2,706	55,207	-52,501
4200 · Tax Services	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	2,706	55,207	-52,501
Expense			
5000 · DEPT EXPENSES			
5001 · SEWER REPAIRS	35,300	22,984	12,316
5003 · SEWER REPAIR MATERIALS	2,060	536	1,524
5004 · REFUNDS	84	306	-222
5005 · BANK CHG	0	0	0
5006 · REC CENTER	0	0	0
5007 · ADMIN COSTS	0	3,677	-3,677
5000 · DEPT EXPENSES - Other	0	0	0
	<u>37,444</u>	<u>27,504</u>	<u>9,940</u>
Total 5000 · DEPT EXPENSES	37,444	27,504	9,940
Total Expense	37,444	27,504	9,940
Net Income	<u>-34,738</u>	<u>27,703</u>	<u>-62,442</u>

10/21/17

SEWER FUND
Balance Sheet
As of September 30, 2017

	<u>Sep 30, 17</u>	<u>Sep 30, 16</u>
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH		
1003 · MMA-CITIZENS BANK	65,856.99	65,706.53
Total 1000 · CASH	<u>65,856.99</u>	<u>65,706.53</u>
Total Checking/Savings	65,856.99	65,706.53
Other Current Assets		
1030 · DUE FROM GEN FUND	174,859.25	0.00
Total Other Current Assets	<u>174,859.25</u>	<u>0.00</u>
Total Current Assets	<u>240,716.24</u>	<u>65,706.53</u>
TOTAL ASSETS	<u>240,716.24</u>	<u>65,706.53</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2020 · DUE TO OTHER FUNDS	0.00	-84,698.92
Total Other Current Liabilities	<u>0.00</u>	<u>-84,698.92</u>
Total Current Liabilities	<u>0.00</u>	<u>-84,698.92</u>
Total Liabilities	0.00	-84,698.92
Equity		
1110 · Retained Earnings	275,454.58	150,364.07
Net Income	-34,738.34	41.38
Total Equity	<u>240,716.24</u>	<u>150,405.45</u>
TOTAL LIABILITIES & EQUITY	<u>240,716.24</u>	<u>65,706.53</u>

8:49 AM

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

Profit & Loss Budget vs. Actual

10/24/17

July through September 2017

Cash Basis

	<u>Jul - Sep 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
INTEREST	181.34	162.47	18.87
OTHER	0.00	0.00	0.00
PERSONAL PROPERTY TAX	0.00	23,749.97	-23,749.97
REAL ESTATE TAXES	0.00	124,999.97	-124,999.97
Total Income	<u>181.34</u>	<u>148,912.41</u>	<u>-148,731.07</u>
Expense			
INTEREST PAID	222,676.12	222,676.00	0.12
OTHER EXP	50.00		
PRINCIPAL PAID	0.00	0.00	0.00
Total Expense	<u>222,726.12</u>	<u>222,676.00</u>	<u>50.12</u>
Net Income	<u><u>-222,544.78</u></u>	<u><u>-73,763.59</u></u>	<u><u>-148,781.19</u></u>

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

Balance Sheet

As of September 30, 2017

	<u>Sep 30, 17</u>	<u>Sep 30, 16</u>
ASSETS		
Current Assets		
Checking/Savings		
MMA CITIZENS	193,197.38	138,958.56
Total Checking/Savings	<u>193,197.38</u>	<u>138,958.56</u>
Other Current Assets		
AIR PERSONAL PROPERTY	55,109.00	55,109.00
AIR REAL ESTATE	81,573.00	81,573.00
DUE FROM GENERAL FUND	-310.87	0.00
Total Other Current Assets	<u>136,371.13</u>	<u>136,682.00</u>
Total Current Assets	<u>329,568.51</u>	<u>275,640.56</u>
TOTAL ASSETS	<u><u>329,568.51</u></u>	<u><u>275,640.56</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
DEFERRED LIABILITIES		
PERSONAL PROP TAXES	-5,988.00	-5,988.00
REAL ESTATE TAXES	76,101.00	76,101.00
Total DEFERRED LIABILITIES	<u>70,113.00</u>	<u>70,113.00</u>
DEFERRED PERSONAL PROPER...	54,974.00	54,974.00
Total Other Current Liabilities	<u>125,087.00</u>	<u>125,087.00</u>
Total Current Liabilities	<u>125,087.00</u>	<u>125,087.00</u>
Total Liabilities	125,087.00	125,087.00
Equity		
Retained Earnings	427,026.29	234,057.54
Net Income	-222,544.78	-83,503.98
Total Equity	<u>204,481.51</u>	<u>150,553.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>329,568.51</u></u>	<u><u>275,640.56</u></u>