

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
 July through October 2017

Cash Basis

	Jul - Oct 17	Budget	\$ Over Budget
Income			
4001 · TAXES			
4002 · SALES TAX	569,472	657,956	-88,483
4003 · MTR VEHICAL	47,768	51,333	-3,566
4004 · GAS TAX	87,238	114,268	-27,030
4005 · CIGARETTE	9,270	12,000	-2,730
4006 · REAL ESTATE	6,904	35,583	-28,678
4006.1 · PERSONAL PROPERTY...	6,316	11,143	-4,827
4008 · RAILROAD TAX	0	10,249	-10,249
4008.2 · ROAD FUND	4,078	22,293	-18,215
Total 4001 · TAXES	731,047	914,825	-183,779
4010 · GROSS RECEIPTS TAXES			
4009 · CABLE TAX	24,489	34,292	-9,803
4011 · TELEPHONE-REGULAR	58,019	106,667	-48,648
4012 · ELECTRIC	227,435	205,000	22,435
4013 · GAS	44,015	99,322	-55,306
4014 · WATER	90	30,200	-30,110
Total 4010 · GROSS RECEIPTS TA...	354,048	475,480	-121,432
4020 · LICENSES	11,855	14,320	-2,465
4030 · INTERGOVERNMENT-GRAN...	0	0	0
4040 · COURT FINES AND FEES	66,707	103,633	-36,926
4050 · PERMITS	15,079	21,633	-6,555
4060 · REC CENTER INC	39,318	56,934	-17,616
4090 · OTHER INCOME	3,254	3,333	-79
4199 · STREET PROJECTS INCOME	0	0	0
Total Income	1,221,307	1,590,160	-368,852
Gross Profit	1,221,307	1,590,160	-368,852
Expense			
5000 · ADMINISTRATION			
5001 · SALARY EXPENSE	255,878	247,043	8,835
5009 · ADM-FEES	24,122	24,208	-86
5020 · UTILITIES	58,469	37,598	20,871
5030 · EQUIPMENT	0	0	0
5040 · ADM-MISC	73,073	57,498	15,575
Total 5000 · ADMINISTRATION	411,542	366,347	45,195
5100 · BUILDING			
5101 · SALARY	52,349	53,825	-1,476
5105 · BUILD-OTHER	4,280	4,280	-0
Total 5100 · BUILDING	56,629	58,105	-1,477

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
 July through October 2017

Cash Basis

	Jul - Oct 17	Budget	\$ Over Budget
5200 · POLICE DEPT			
5201 · SALARY	689,861	730,106	-40,246
5210 · POLICE OTHER	115,815	125,707	-9,892
5250 · CAPITAL EXPENSE	0	0	0
Total 5200 · POLICE DEPT	805,676	855,813	-50,137
5300 · STREET DEPT			
5301 · SALARIES	27,025	39,041	-12,016
5310 · STREET OTHER	68,831	90,506	-21,675
Total 5300 · STREET DEPT	95,856	129,547	-33,691
5400 · COURT DEPT			
5401 · SALARIES	22,661	27,271	-4,611
5410 · OTHER	2,084	5,884	-3,800
Total 5400 · COURT DEPT	24,745	33,156	-8,411
5500 · RECREATION CENTER			
5501 · SALARIES	165,623	162,909	2,714
5510 · RC-OTHER	40,583	31,717	8,865
5530 · CAPITAL EXPENSE	0	0	0
Total 5500 · RECREATION CENTER	206,206	194,627	11,579
5599 · STREET PROJECTS EXPEN...	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	1,600,653	1,637,595	-36,942
Net Income	-379,346	-47,435	-331,910

BELLEFONTAINE NEIGHBORS
Balance Sheet
 As of October 31, 2017

	Oct 31, 17	Oct 31, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 · TOTAL CASH		
INVESTMENTS		
1011 · MMA-CITIZENS BANK	442,415	443,900
Total INVESTMENTS	442,415	443,900
1001 · PETTY CASH-OFFICE	200	200
1002 · PETTY CASH-RC	140	140
1003.4 · OPERATING ACCT-NEW	137,515	337,223
1004 · PAYROLL-CITIZENS	-2,096	3,754
1004.5 · FSA-ACCOUNT	7,652	4,701
Total 1000 · TOTAL CASH	585,826	789,919
1020 · RESTRICTED CASH		
1025 · BAIL BOND ACCOUNT-2	2,275	3,026
Total 1020 · RESTRICTED CASH	2,275	3,026
Total Checking/Savings	588,101	792,945
Accounts Receivable		
1030 · ACCOUNTS RECEIVABLE	569,808	613,416
Total Accounts Receivable	569,808	613,416
Other Current Assets		
1050 · DUE FROM SEWER FUND	-91,238	-55,836
1051 · DUE FROM CAP IMP	125,010	181,297
1054 · DUE FROM DEBT SVC	173,070	0
1055 · LOAN-GREEN ACRES	63,800	65,980
1070 · PREPAID EXP	143,367	170,311
Total Other Current Assets	414,009	361,752
Total Current Assets	1,571,918	1,768,112
TOTAL ASSETS	1,571,918	1,768,112
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE		
2017 · OTHER	16,330	0
2000 · ACCOUNTS PAYABLE - Other	-488	13,552
Total 2000 · ACCOUNTS PAYABLE	15,842	13,552
Total Accounts Payable	15,842	13,552

BELLEFONTAINE NEIGHBORS
Balance Sheet
 As of October 31, 2017

	<u>Oct 31, 17</u>	<u>Oct 31, 16</u>
Other Current Liabilities		
2030 · RESTRICTED LIAB		
2037 · BAIL BOND-NEW	2,275	3,026
Total 2030 · RESTRICTED LIAB	2,275	3,026
2040 · GEN RES		
2041 · POST COMM	2	2
2042 · POLICE TRAINING		
2042.1 · POLICE TRAINING	-38,788	-26,726
2042 · POLICE TRAINING - Other	44,585	42,881
Total 2042 · POLICE TRAINING	5,797	16,155
2049.1 · DRUG FUND	40,564	49,989
2052 · DRUG FUND-SHEEAN	702	702
Total 2040 · GEN RES	47,065	66,848
2100 · Payroll Liabilities	32,659	24,401
2150 · FEES TO REMIT	10,971	6,197
2160 · OTHER LIAB	758,300	257,373
2161.2 · DEF REVENUE GREEN ACRES	63,800	67,386
Total Other Current Liabilities	915,070	425,230
Total Current Liabilities	930,912	438,783
Total Liabilities	930,912	438,783
Equity	641,007	1,329,330
TOTAL LIABILITIES & EQUITY	<u>1,571,918</u>	<u>1,768,112</u>

CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
 July through October 2017

	<u>Jul - Oct 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
4000 · INCOME			
4001 · RECEIPTS	241,435	233,333	8,102
4002 · INT EARNED	1,686	1,000	686
4010 · STREET REPAIR SETTLEMENT	283,953		
Total 4000 · INCOME	<u>527,074</u>	<u>234,333</u>	<u>292,741</u>
Total Income	527,074	234,333	292,741
Expense			
5000 · ADMINISTRATION			
5003 · SPECIAL PROJECTS	0	3,667	-3,667
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			
5041 · ASHBROOK INCOME	2,822		
5042 · ASHBROOK EXPENSE	-0		
Total 5040 · ASHBROOK NET	<u>2,822</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>2,822</u>	<u>3,667</u>	<u>-845</u>
5035 · Administrative equipment maint.	28,513	5,000	23,513
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	8,100	8,333	-233
5104 · ASPHALT&CONCRETE	635	6,667	-6,032
5120 · OPERATIONS			
5121 · SALARIES	63,568	60,333	3,235
5122 · FICA	4,484	4,616	-131
5223 · EQUIP-MAINT	4,932	10,000	-5,068
Total 5120 · OPERATIONS	<u>72,984</u>	<u>74,949</u>	<u>-1,965</u>
Total 5100 · STREET	<u>81,719</u>	<u>89,949</u>	<u>-8,230</u>
5300 · REC CENTER			
5303.7 · CAPITAL EXPENSE	0	40,000	-40,000
5312 · EQUIP MAINT	0	8,334	-8,334
5320 · OPERATIONS			
5321 · SALARIES	32,482	60,667	-28,185
5322 · FICA	8,394	4,642	3,752
Total 5320 · OPERATIONS	<u>40,876</u>	<u>65,309</u>	<u>-24,433</u>
Total 5300 · REC CENTER	<u>40,876</u>	<u>113,642</u>	<u>-72,766</u>
5400 · POLICE			
5401 · CARS	0	0	0
5401.3 · COMPUTER	0	0	0

**CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
July through October 2017**

	<u>Jul - Oct 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
5420 · OPERATIONS			
5422 · EQUIP MAINT	1,473	0	1,473
5424 · VEHICLE MAINTENANCE	<u>2,974</u>	<u>5,442</u>	<u>-2,467</u>
Total 5420 · OPERATIONS	<u>4,447</u>	<u>5,442</u>	<u>-994</u>
Total 5400 · POLICE	<u>4,447</u>	<u>5,442</u>	<u>-994</u>
Total Expense	<u>454,330</u>	<u>217,700</u>	<u>236,631</u>
Net Income	<u><u>72,744</u></u>	<u><u>16,634</u></u>	<u><u>56,110</u></u>

CAPITAL IMPROVEMENT FUND
Balance Sheet
 As of October 31, 2017

	Oct 31, 17	Oct 31, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH		
1005 · MMA-CITIZENS BANK	1,234,565	947,076
Total 1000 · CASH	1,234,565	947,076
Total Checking/Savings	1,234,565	947,076
Accounts Receivable		
1010 · ACCOUNT RECEIVABLE	-702,730	-595,846
Total Accounts Receivable	-702,730	-595,846
Other Current Assets		
1040 · DUE FROM GEN FUND	-105,123	-48,478
1045 · GRANT RECEIVABLE	4,614	0
Total Other Current Assets	-100,509	-48,478
Total Current Assets	431,325	302,752
TOTAL ASSETS	431,325	302,752
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNT PAYABLE		
2001 · ACCOUNT PAYABLE	-33,823	4,177
2000 · ACCOUNT PAYABLE - Other	19,021	13,253
Total 2000 · ACCOUNT PAYABLE	-14,802	17,430
Total Accounts Payable	-14,802	17,430
Other Current Liabilities		
2020 · DUE TO OTHER FUNDS		
2021 · GENERAL FUND	19,833	122,659
Total 2020 · DUE TO OTHER FUNDS	19,833	122,659
2031 · ACCRUED SALARY	7,716	7,716
Total Other Current Liabilities	27,549	130,375
Total Current Liabilities	12,748	147,805
Total Liabilities	12,748	147,805
Equity		
3110 · Retained Earnings	345,834	183,586
Net Income	72,744	-28,639
Total Equity	418,578	154,947
TOTAL LIABILITIES & EQUITY	431,325	302,752

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

	<u>Jul - Oct 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
4000 · INCOME			
4001 · RECEIPTS	7,048	60,000	-52,952
4002 · INT EARNED	55	50	5
Total 4000 · INCOME	<u>7,104</u>	<u>60,050</u>	<u>-52,946</u>
Total Income	<u>7,104</u>	<u>60,050</u>	<u>-52,946</u>
Expense			
5000 · DEPT EXPENSES			
5001 · SEWER REPAIRS	70,600	25,000	45,600
5003 · SEWER REPAIR MATERIALS	4,120	583	3,537
5004 · REFUNDS	168	333	-165
5007 · ADMIN COSTS	0	4,000	-4,000
Total 5000 · DEPT EXPENSES	<u>74,888</u>	<u>29,917</u>	<u>44,972</u>
Total Expense	<u>74,888</u>	<u>29,917</u>	<u>44,972</u>
Net Income	<u><u>-67,785</u></u>	<u><u>30,133</u></u>	<u><u>-97,918</u></u>

11/26/17

SEWER FUND
Balance Sheet
As of October 31, 2017

	<u>Oct 31, 17</u>	<u>Oct 31, 16</u>
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH		
1003 · MMA-CITIZENS BANK	65,871	65,720
Total 1000 · CASH	<u>65,871</u>	<u>65,720</u>
Total Checking/Savings	65,871	65,720
Other Current Assets		
1030 · DUE FROM GEN FUND	57,207	0
Total Other Current Assets	<u>57,207</u>	<u>0</u>
Total Current Assets	<u>123,079</u>	<u>65,720</u>
TOTAL ASSETS	<u>123,079</u>	<u>65,720</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2020 · DUE TO OTHER FUNDS	0	-84,699
Total Other Current Liabilities	<u>0</u>	<u>-84,699</u>
Total Current Liabilities	<u>0</u>	<u>-84,699</u>
Total Liabilities	0	-84,699
Equity		
1110 · Retained Earnings	190,864	150,364
Net Income	-67,785	55
Total Equity	<u>123,079</u>	<u>150,419</u>
TOTAL LIABILITIES & EQUITY	<u>123,079</u>	<u>65,720</u>

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

Profit & Loss Budget vs. Actual

11/26/17

Cash Basis

July through October 2017

	<u>Jul - Oct 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
INTEREST	243	217	27
OTHER	0	0	0
PERSONAL PROPERTY TAX	13,566	31,667	-18,101
REAL ESTATE TAXES	13,364	166,667	-153,302
Total Income	<u>27,173</u>	<u>198,550</u>	<u>-171,377</u>
Expense			
INTEREST PAID	222,676	222,676	0
OTHER EXP	50		
PRINCIPAL PAID	0	0	0
Total Expense	<u>222,726</u>	<u>222,676</u>	<u>50</u>
Net Income	<u><u>-195,553</u></u>	<u><u>-24,126</u></u>	<u><u>-171,427</u></u>

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

Balance Sheet

11/26/17

As of October 31, 2017

Cash Basis

	Oct 31, 17	Oct 31, 16
ASSETS		
Current Assets		
Checking/Savings		
MMA CITIZENS	193,259	139,000
Total Checking/Savings	193,259	139,000
Other Current Assets		
AIR PERSONAL PROPERTY	82,429	55,109
AIR REAL ESTATE	104,877	81,573
DUE FROM GENERAL FUND	333,451	0
Total Other Current Assets	520,757	136,682
Total Current Assets	714,017	275,682
TOTAL ASSETS	714,017	275,682
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
DEFERRED LIABILITIES		
PERSONAL PROP TAXES	15,188	-5,988
REAL ESTATE TAXES	97,973	76,101
Total DEFERRED LIABILITIES	113,161	70,113
DEFERRED PERSONAL PROPERTY	54,974	54,974
Total Other Current Liabilities	168,135	125,087
Total Current Liabilities	168,135	125,087
Total Liabilities	168,135	125,087
Equity		
Retained Earnings	741,434	234,058
Net Income	-195,553	-83,463
Total Equity	545,882	150,595
TOTAL LIABILITIES & EQUITY	714,017	275,682

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01/16/18

Accrual Basis

Street Improvement Project 2017
Profit & Loss Budget vs. Actual
 July through December 2017

	Jul - Dec 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 Revenues				
4002 Interest earned	10,146.90	11,000.00	-853.10	92.2%
Reimbursement MO American Water	283,953.00			
Total 4000 Revenues	<u>294,099.90</u>	<u>11,000.00</u>	<u>283,099.90</u>	<u>2,673.6%</u>
Total Income	294,099.90	11,000.00	283,099.90	2,673.6%
Expense				
5000 Expenditures				
5002 Construction in process	5,730,213.83	5,389,428.00	340,785.83	106.3%
5005 Prof. Engineering Fees	299,405.68	292,362.00	7,043.68	102.4%
5006 Public Works	0.00	19,000.00	-19,000.00	0.0%
Total 5000 Expenditures	<u>6,029,619.51</u>	<u>5,700,790.00</u>	<u>328,829.51</u>	<u>105.8%</u>
Total Expense	6,029,619.51	5,700,790.00	328,829.51	105.8%
Net Ordinary Income	<u>-5,735,519.61</u>	<u>-5,689,790.00</u>	<u>-45,729.61</u>	<u>100.8%</u>
Net Income	<u><u>-5,735,519.61</u></u>	<u><u>-5,689,790.00</u></u>	<u><u>-45,729.61</u></u>	<u><u>100.8%</u></u>

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Street Improvement Project 2017

01/16/18

Balance Sheet

Accrual Basis

As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 Investment Cash - UMB Trus	<u>1,068,273.39</u>
Total Checking/Savings	<u>1,068,273.39</u>
Total Current Assets	<u>1,068,273.39</u>
TOTAL ASSETS	<u><u>1,068,273.39</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	<u>1,068,273.39</u>
Total Equity	<u>1,068,273.39</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,068,273.39</u></u>