

2/15/2018

2/15/2018

**BELLEFONTAINE NEIGHBORS  
INCOME STATEMENT  
July through December 2017**

	Jul - Dec 17	Budget	\$ Over Budget
<b>Income</b>			
4001 · TAXES			
4002 · SALES TAX			
4002.1 · SALES TAX - PROP P FU...	45,999		
4002 · SALES TAX - Other	951,358	986,933	-35,575
Total 4002 · SALES TAX	997,358	986,933	10,424
4003 · MTR VEHICAL	83,855	77,000	6,855
4004 · GAS TAX	174,690	171,402	3,288
4005 · CIGARETTE	9,734	18,000	-8,266
4006 · REAL ESTATE	29,504	53,374	-23,870
4006.1 · PERSONAL PROPERTY TAX	10,859	16,715	-5,856
4008 · RAILROAD TAX	0	15,374	-15,374
4008.2 · ROAD FUND	9,011	33,440	-24,429
4001 · TAXES - Other	200		
Total 4001 · TAXES	1,315,211	1,372,238	-57,027
4010 · GROSS RECEIPTS TAXES	577,192	713,220	-136,028
4020 · LICENSES	57,727	21,480	36,247
4030 · INTERGOVERNMENT-GRANTS	8,820	0	8,820
4040 · COURT FINES AND FEES	85,867	155,450	-69,583
4050 · PERMITS	24,896	32,450	-7,554
4060 · REC CENTER INC	45,272	85,401	-40,129
4090 · OTHER INCOME	1,965	5,000	-3,035
4199 · STREET PROJECTS INCOME	0	0	0
Total Income	2,116,949	2,385,239	-268,290
Gross Profit	2,116,949	2,385,239	-268,290
<b>Expense</b>			
5000 · ADMINISTRATION			
5001 · SALARY EXPENSE			
5002 · SALARY	91,173	113,000	-21,827
5003 · FICA EXPENSE	7,052	7,910	-858
5004 · MED INS	212,937	236,250	-23,313
5004.2 · MED INS W/H	-43,383	-48,750	5,367
5004.5 · MED REINBURSEMENT	3,194	1,200	1,994
5005 · PENSION-LAGERS	56,712	38,555	18,157
5006 · PENSION-CITY PLAN	27,559	16,400	11,159
5007 · UNEMP INS	1,598	3,000	-1,402
5008 · FSA EXPENSE	21,636	3,000	18,636
Total 5001 · SALARY EXPENSE	378,477	370,565	7,913
5009 · ADM-FEES	33,923	36,312	-2,389
5020 · UTILITIES	53,000	56,396	-3,396
5030 · EQUIPMENT	0	0	0
5040 · ADM-MISC	90,943	86,248	4,696
Total 5000 · ADMINISTRATION	556,343	549,521	6,823
5015 · TUITION REIMBURSEMENT	518		

2/15/2018

BELLEFONTAINE NEIGHBORS  
INCOME STATEMENT  
July through December 2017

Accrual Basis

	Jul - Dec 17	Budget	\$ Over Budget
<b>5100 · BUILDING</b>			
<b>5101 · SALARY</b>			
5102 · SALARY	69,769	75,000	-5,231
5103 · FICA	5,198	5,738	-540
<b>Total 5101 · SALARY</b>	74,966	80,738	-5,771
<b>5105 · BUILD-OTHER</b>	6,420	6,421	-1
<b>Total 5100 · BUILDING</b>	81,386	87,158	-5,772
<b>5200 · POLICE DEPT</b>			
<b>5201 · SALARY</b>			
5202 · SALARY	847,284	921,676	-74,392
5202.2 · REIMBURSEMENT	-3,720	0	-3,720
5202.3 · REIMBURSE-HOMELAND	0	15,000	-15,000
5203 · FICA-MEDICARE	66,148	70,508	-4,360
5205.1 · PENSION - LAGERS	87,976	87,976	0
<b>Total 5201 · SALARY</b>	997,688	1,095,160	-97,472
<b>5210 · POLICE OTHER</b>	167,113	188,560	-21,447
<b>5250 · CAPITAL EXPENSE</b>	0	0	0
<b>Total 5200 · POLICE DEPT</b>	1,164,801	1,283,720	-118,918
<b>5300 · STREET DEPT</b>			
<b>5301 · SALARIES</b>			
5302 · SALARIES	32,225	54,400	-22,175
5303 · FICA-MEDICARE	3,230	4,162	-931
<b>Total 5301 · SALARIES</b>	35,455	58,562	-23,107
<b>5310 · STREET OTHER</b>	116,317	135,759	-19,443
<b>Total 5300 · STREET DEPT</b>	151,772	194,321	-42,549
<b>5400 · COURT DEPT</b>			
<b>5401 · SALARIES</b>			
5402 · SALARIES	30,788	38,000	-7,212
5403 · FICA-MEDICARE	2,355	2,907	-552
<b>Total 5401 · SALARIES</b>	33,142	40,907	-7,765
<b>5410 · OTHER</b>	3,726	8,827	-5,101
<b>Total 5400 · COURT DEPT</b>	36,868	49,734	-12,865
<b>5500 · RECREATION CENTER</b>			
<b>5501 · SALARIES</b>			
5502 · SALARY	106,415	110,000	-3,585

*2/15/2018*

**BELLEFONTAINE NEIGHBORS  
INCOME STATEMENT  
July through December 2017**

Accrual Basis

	<u>Jul - Dec 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
5502.1 · RC-PT	99,213	88,000	11,213
5503 · FICA-MEDICARE	16,661	15,146	1,515
<b>Total 5501 · SALARIES</b>	<b>222,289</b>	<b>213,146</b>	<b>9,143</b>
5510 · RC-OTHER	50,868	47,576	3,292
5530 · CAPITAL EXPENSE	0	0	0
<b>Total 5500 · RECREATION CENTER</b>	<b>273,157</b>	<b>260,722</b>	<b>12,435</b>
5599 · STREET PROJECTS EXPENSE	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
<b>Total Expense</b>	<b>2,264,846</b>	<b>2,425,175</b>	<b>-160,329</b>
<b>Net Income</b>	<b>-147,897</b>	<b>-39,935</b>	<b>-107,961</b>

## Balance Sheet

As of December 31, 2017

	Dec 31, 17	Dec 31, 16
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1000 · TOTAL CASH		
<b>INVESTMENTS</b>		
1011 · MMA-CITIZENS BANK	921,934	911,917
<b>Total INVESTMENTS</b>	921,934	911,917
1001 · PETTY CASH-OFFICE	200	200
1002 · PETTY CASH-RC	140	140
1003.4 · OPERATING ACCT-NEW	337,109	371,164
1004 · PAYROLL-CITIZENS	4,258	1,346
1004.5 · FSA-ACCOUNT	1,212	3,603
<b>Total 1000 · TOTAL CASH</b>	1,264,852	1,288,369
1020 · RESTRICTED CASH		
1025 · BAIL BOND ACCOUNT-2	1,675	2,725
<b>Total 1020 · RESTRICTED CASH</b>	1,675	2,725
<b>Total Checking/Savings</b>	1,266,527	1,291,094
<b>Accounts Receivable</b>		
1030 · ACCOUNTS RECEIVABLE	791,808	558,260
<b>Total Accounts Receivable</b>	791,808	558,260
<b>Other Current Assets</b>	-153,219	280,937
<b>Total Current Assets</b>	1,905,117	2,130,291
<b>TOTAL ASSETS</b>	<b>1,905,117</b>	<b>2,130,291</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 · ACCOUNTS PAYABLE	15,881	-260
<b>Total Accounts Payable</b>	15,881	-260
<b>Other Current Liabilities</b>		
2030 · RESTRICTED LIAB		
2037 · BAIL BOND-NEW	2,275	2,725
<b>Total 2030 · RESTRICTED LIAB</b>	2,275	2,725
2040 · GEN RES		
2041 · POST COMM	2	2
2042 · POLICE TRAINING		
2042.1 · POLICE TRAINING	-41,663	-31,976
2042 · POLICE TRAINING - Other	44,799	43,353
<b>Total 2042 · POLICE TRAINING</b>	3,136	11,377

BELLEFONTAINE NEIGHBORS  
**Balance Sheet**  
As of December 31, 2017

	<u>Dec 31, 17</u>	<u>Dec 31, 16</u>
2049.1 · DRUG FUND	64,406	52,384
2052 · DRUG FUND-SHEEAN	702	702
<b>Total 2040 · GEN RES</b>	<b>68,245</b>	<b>64,465</b>
2100 · Payroll Liabilities	43,424	26,813
2150 · FEES TO REMIT	12,084	7,144
2160 · OTHER LIAB	830,610	642,063
2161.2 · DEF REVENUE GREEN ACRES	67,200	67,386
<b>Total Other Current Liabilities</b>	<b>1,023,839</b>	<b>810,596</b>
<b>Total Current Liabilities</b>	<b>1,039,720</b>	<b>810,336</b>
<b>Total Liabilities</b>	<b>1,039,720</b>	<b>810,336</b>
<b>Equity</b>		
3000 · GEN RESERVES		
3001 · Opening Bal Equity	686,841	686,841
3000 · GEN RESERVES - Other	20,909	20,909
<b>Total 3000 · GEN RESERVES</b>	<b>707,750</b>	<b>707,750</b>
3002 · Retained Earnings	305,543	493,889
Net Income	-147,897	118,316
<b>Total Equity</b>	<b>865,397</b>	<b>1,319,955</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,905,117</u></b>	<b><u>2,130,291</u></b>

2/15/2018

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

	<u>Jul - Dec 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Income</b>			
<b>4000 · INCOME</b>			
4001 · RECEIPTS	368,342	350,000	18,342
4002 · INT EARNED	2,320	1,500	820
4010 · STREET REPAIR SETTLEMENT	283,953		
<b>Total 4000 · INCOME</b>	<u>654,615</u>	<u>351,500</u>	<u>303,115</u>
<b>Total Income</b>	654,615	351,500	303,115
<b>Expense</b>			
<b>5000 · ADMINISTRATION</b>			
5003 · SPECIAL PROJECTS	0	5,500	-5,500
5030 · ST CYR NET	0	0	0
5040 · ASHBROOK NET			
5041 · ASHBROOK INCOME	2,822		
5042 · ASHBROOK EXPENSE	<u>-0</u>		
<b>Total 5040 · ASHBROOK NET</b>	2,822		
5050 · SHEPLY NET	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total 5000 · ADMINISTRATION</b>	2,822	5,500	-2,678
5035 · Administrative equipment maint.	24,401	7,500	16,901
5060 · 2017 STREET PROJECT			
5064 · STREET REPAIR MOAMWater	<u>295,953</u>		
<b>Total 5060 · 2017 STREET PROJECT</b>	295,953		
<b>5100 · STREET</b>			
5103.3 · SALT & TAR	12,150	12,500	-350
5104 · ASPHALT&CONCRETE	756	10,000	-9,244
5120 · OPERATIONS			
5121 · SALARIES	94,622	90,500	4,121
5122 · FICA	6,622	6,923	-301
5223 · EQUIP-MAINT	<u>6,751</u>	<u>15,000</u>	<u>-8,249</u>
<b>Total 5120 · OPERATIONS</b>	<u>107,994</u>	<u>112,424</u>	<u>-4,429</u>
<b>Total 5100 · STREET</b>	120,900	134,924	-14,023
<b>5300 · REC CENTER</b>			
5303.7 · CAPITAL EXPENSE	0	60,000	-60,000
5312 · EQUIP MAINT	0	12,500	-12,500
5320 · OPERATIONS			
5321 · SALARIES	48,468	91,000	-42,532
5322 · FICA	<u>9,534</u>	<u>6,963</u>	<u>2,572</u>
<b>Total 5320 · OPERATIONS</b>	<u>58,003</u>	<u>97,962</u>	<u>-39,960</u>
<b>Total 5300 · REC CENTER</b>	58,003	170,463	-112,460
5400 · POLICE	<u>5,645</u>	<u>8,162</u>	<u>-2,517</u>
<b>Total Expense</b>	<u>507,724</u>	<u>326,549</u>	<u>181,176</u>
<b>Net Income</b>	<u><u>146,890</u></u>	<u><u>24,951</u></u>	<u><u>121,939</u></u>



**CAPITAL IMPROVEMENT FUND**  
**Balance Sheet**  
 As of December 31, 2017

	Dec 31, 17	Dec 31, 16
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1000 · CASH		
1005 · MMA-CITIZENS BANK	762,105.31	1,054,479.87
Total 1000 · CASH	762,105.31	1,054,479.87
Total Checking/Savings	762,105.31	1,054,479.87
Accounts Receivable		
1010 · ACCOUNT RECEIVABLE	-702,730.21	-526,068.99
Total Accounts Receivable	-702,730.21	-526,068.99
Other Current Assets		
1040 · DUE FROM GEN FUND	494,876.99	-71,526.10
1045 · GRANT RECEIVABLE	4,614.00	0.00
Total Other Current Assets	499,490.99	-71,526.10
Total Current Assets	558,866.09	456,884.78
<b>TOTAL ASSETS</b>	<b>558,866.09</b>	<b>456,884.78</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNT PAYABLE		
2001 · ACCOUNT PAYABLE	-33,822.90	4,177.10
2000 · ACCOUNT PAYABLE - Other	19,021.00	13,253.00
Total 2000 · ACCOUNT PAYABLE	-14,801.90	17,430.10
Total Accounts Payable	-14,801.90	17,430.10
Other Current Liabilities		
2020 · DUE TO OTHER FUNDS		
2021 · GENERAL FUND	73,227.65	122,659.03
Total 2020 · DUE TO OTHER FUNDS	73,227.65	122,659.03
2031 · ACCRUED SALARY	7,716.00	7,716.00
Total Other Current Liabilities	80,943.65	130,375.03
Total Current Liabilities	66,141.75	147,805.13
Total Liabilities	66,141.75	147,805.13
Equity		
3110 · Retained Earnings	345,834.10	183,585.67
Net Income	146,890.24	125,493.98
Total Equity	492,724.34	309,079.65
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>558,866.09</b>	<b>456,884.78</b>

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

	<u>Jul - Dec 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Income</b>			
<b>4000 · INCOME</b>			
4001 · RECEIPTS	17,051	90,000	-72,949
4002 · INT EARNED	82	75	7
<b>Total 4000 · INCOME</b>	<u>17,133</u>	<u>90,075</u>	<u>-72,942</u>
<b>Total Income</b>	17,133	90,075	-72,942
<b>Expense</b>			
<b>5000 · DEPT EXPENSES</b>			
5001 · SEWER REPAIRS	51,950	37,500	14,450
5003 · SEWER REPAIR MATERIALS	2,060	875	1,185
5004 · REFUNDS	196	500	-304
5007 · ADMIN COSTS	0	6,000	-6,000
<b>Total 5000 · DEPT EXPENSES</b>	<u>54,206</u>	<u>44,875</u>	<u>9,331</u>
<b>Total Expense</b>	<u>54,206</u>	<u>44,875</u>	<u>9,331</u>
<b>Net Income</b>	<u><u>-37,073</u></u>	<u><u>45,200</u></u>	<u><u>-82,273</u></u>



**SEWER FUND**  
**Balance Sheet**  
As of December 31, 2017

	<u>Dec 31, 17</u>	<u>Dec 30, 17</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1000 · CASH		
1003 · MMA-CITIZENS BANK	65,898.05	65,884.96
<b>Total 1000 · CASH</b>	<u>65,898.05</u>	<u>65,884.96</u>
<b>Total Checking/Savings</b>	65,898.05	65,884.96
<b>Other Current Assets</b>		
1030 · DUE FROM GEN FUND	87,892.74	90,268.25
<b>Total Other Current Assets</b>	<u>87,892.74</u>	<u>90,268.25</u>
<b>Total Current Assets</b>	<u>153,790.79</u>	<u>156,153.21</u>
<b>TOTAL ASSETS</b>	<u><u>153,790.79</u></u>	<u><u>156,153.21</u></u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Equity</b>		
1110 · Retained Earnings	190,863.58	190,863.58
Net Income	-37,072.79	-34,710.37
<b>Total Equity</b>	<u>153,790.79</u>	<u>156,153.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>153,790.79</u></u>	<u><u>156,153.21</u></u>

8:57 AM

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

02/15/18

Profit & Loss Budget vs. Actual

Cash Basis

July through December 2017

---

	<u>Jul - Dec 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Income</b>			
INTEREST	655.26	324.98	330.28
OTHER	2,918.64	0.00	2,918.64
PERSONAL PROPERTY TAX	28,728.70	47,499.98	-18,771.28
REAL ESTATE TAXES	73,271.09	249,999.98	-176,728.89
<b>Total Income</b>	<u>105,573.69</u>	<u>297,824.94</u>	<u>-192,251.25</u>
<b>Expense</b>			
INTEREST PAID	222,676.12	222,676.00	0.12
OTHER EXP	50.00		
PRINCIPAL PAID	0.00	0.00	0.00
<b>Total Expense</b>	<u>222,726.12</u>	<u>222,676.00</u>	<u>50.12</u>
<b>Net Income</b>	<u>-117,152.43</u>	<u>75,148.94</u>	<u>-192,301.37</u>

## BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

## Balance Sheet

As of December 31, 2017

	Dec 31, 17	Dec 31, 16
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
MMA CITIZENS	197,590	139,080
Total Checking/Savings	197,590	139,080
Other Current Assets		
AIR PERSONAL PROPERTY	82,429	55,109
AIR REAL ESTATE	104,877	81,573
DUE FROM GENERAL FUND	407,521	0
Total Other Current Assets	594,827	136,682
Total Current Assets	792,417	275,762
<b>TOTAL ASSETS</b>	<b>792,417</b>	<b>275,762</b>
<b>LIABILITIES &amp; EQUITY</b>		
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	-117,152	-83,383
Total Equity	624,282	150,675
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>792,417</b>	<b>275,762</b>

**CITY OF BELLEFONTAINE NEIGHBORS**  
**2017 BOND ISSUE - SOURCES AND USES OF FUNDS**  
AS OF: January 3, 2018

		SOURCES	INTEREST EARNED	USES	BALANCE	Cost of Issue	Legal/other	Engineering	Contractor Fees
Bonds Issued:	3/2/2017	8,000,000.00							
Premium	3/2/2017	539,483.00			8,539,483.00				
Underwriters discount	3/2/2017			72,000.00	8,467,483.00	72,000.00			
Bank of New York insurance fee	3/2/2017			25,565.63	8,441,917.37	25,565.63			
CityofBN for Stifel Nicholas	3/7/2017			2,403.20	8,439,514.17	2,403.20			
McClure Engineering	3/7/2017			16,737.70	8,422,776.47			16,737.70	
McClure Engineering	3/7/2017			50,913.10	8,371,863.37			50,913.10	
S&P Global Ratings	3/7/2017			14,000.00	8,357,863.37	14,000.00			
Missouri State Auditor	3/7/2017			1,000.00	8,356,863.37	1,000.00			
McClure Engineering	3/15/2017			91,744.35	8,265,119.02			91,744.35	
Thompson Coburn LLP	4/11/2017			10,000.00	8,255,119.02		10,000.00		
Gilmore Bell PC	4/11/2017			31,250.00	8,223,869.02		31,250.00		
UMB Fee	4/11/2017			300.00	8,223,569.02		300.00		
McClure Engineering	5/16/2017			39,106.98	8,184,462.04			39,106.98	
Interest Earned	5/31/2017	147.12	147.12		8,184,609.16				
Interest Earned	6/1/2017	891.72	891.72		8,185,500.88				
McClure Engineering	6/16/2017			32,222.55	8,153,278.33			32,222.55	
Interest Earned	7/3/2017	1,669.36	1,669.36		8,154,947.69				
JM Marschuetz Construction Co	7/12/2017			520,955.11	7,633,992.58				520,955.11
McClure Engineering	7/24/2017			38,913.07	7,595,079.51			38,913.07	
Interest Earned	8/1/2017	2,382.33	2,382.33		7,597,461.84				
JM Marschuetz Construction Co	8/11/2017			538,979.31	7,058,482.53				538,979.31
Spencer Contracting Company	8/14/2017			959,317.98	6,099,164.55				959,317.98
McClure Engineering	8/18/2017			54,353.20	6,044,811.35			54,353.20	
Interest Earned	9/1/2017	2,165.49	2,165.49		6,046,976.84				
McClure Engineering	9/13/2017			80,591.26	5,966,385.58			80,591.26	
JM Marschuetz Construction Co	9/18/2017			1,027,940.64	4,938,444.94				1,027,940.64
Spencer Contracting Company	9/18/2017			1,189,202.72	3,749,242.22				1,189,202.72
Reimbursement from Missouri American Water	9/18/2017	283,953.00			4,033,195.22				
Spencer Contracting Company	9/18/2017			283,953.00	3,749,242.22				283,953.00
Interest Earned	10/2/2017	1,665.92	1,665.92		3,750,908.14				
McClure Engineering	10/24/2017			72,707.82	3,678,200.32			72,707.82	
Interest Earned	11/1/2017	1,330.20	1,330.20		3,679,530.52				
JM Marschuetz Construction Co	11/3/2017			932,549.52	2,746,981.00				932,549.52
Spencer Contracting Company	11/3/2017			324,326.58	2,422,654.42				324,326.58
McClure Engineering	11/27/2017			48,849.07	2,373,805.35			48,849.07	
Interest Earned	12/1/2017	933.60	933.60		2,374,738.95				
JM Marschuetz Construction Co	12/18/2017			829,968.87	1,544,770.08				829,968.87
Spencer Contracting Company	12/18/2017			433,592.10	1,111,177.98				433,592.10
McClure Engineering	12/18/2017			42,904.59	1,068,273.39			42,904.59	
Interest Earned	1/2/2018	825.99	825.99		1,069,099.38				
McClure Engineering	1/3/2018			26,759.45	1,042,339.93				
<b>TOTALS AND BALANCE</b>		<b>8,835,447.73</b>	<b>12,011.73</b>	<b>7,793,107.80</b>	<b>1,042,339.93</b>	<b>114,968.83</b>	<b>41,550.00</b>	<b>569,043.69</b>	<b>7,040,785.83</b>

Note: Reserve \$200,000 for Ashbrook project