

3/9/2019
Accrual Basis

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2017 through January 2018

	Jul '17 - Jan 18	Budget	\$ Over Budget
Income			
4001 · TAXES			
4002 · SALES TAX			
4002.1 · SALES TAX - PROP P FUNDS	83,679.26		
4002 · SALES TAX - Other	1,072,040.13	1,151,422.40	-79,382.27
Total 4002 · SALES TAX	1,155,719.39	1,151,422.40	4,296.99
4003 · MTR VEHICAL	95,693.98	89,833.35	5,860.63
4004 · GAS TAX	198,832.42	199,969.00	-1,136.58
4005 · CIGARETTE	11,732.27	21,000.00	-9,267.73
4006 · REAL ESTATE	213,847.96	62,269.65	151,578.31
4006.1 · PERSONAL PROPERTY TAX	39,258.91	19,500.85	19,758.06
4008 · RAILROAD TAX	75,945.02	17,935.75	58,009.27
4008.2 · ROAD FUND	54,170.40	39,013.35	15,157.05
4001 · TAXES - Other	200.00		
Total 4001 · TAXES	1,845,400.35	1,600,944.35	244,456.00
4010 · GROSS RECEIPTS TAXES			
4009 · CABLE TAX	73,475.76	60,011.60	13,464.16
4011 · TELEPHONE-REGULAR			
4011.1 · TELEPHONE-PROTEST	646.26		
4011 · TELEPHONE-REGULAR - Other	71,042.53	186,666.65	-115,624.12
Total 4011 · TELEPHONE-REGULAR	71,688.79	186,666.65	-114,977.86
4012 · ELECTRIC	333,663.47	358,750.00	-25,086.53
4013 · GAS	116,440.87	173,812.90	-57,372.03
4014 · WATER	55,823.84	52,849.40	2,974.44
Total 4010 · GROSS RECEIPTS TAXES	651,092.73	832,090.55	-180,997.82
4020 · LICENSES	59,351.52	25,060.00	34,291.52
4030 · INTERGOVERNMENT-GRANTS	8,819.72	0.00	8,819.72
4040 · COURT FINES AND FEES			
4041 · FINES	54,224.00	161,145.85	-106,921.85
4042 · COURT COSTS	4,503.25	14,000.00	-9,496.75
4043 · OTHER	5,555.56	4,666.65	888.91
4044 · POLICE-TRAINING	55.00		
4045 · BOND FORFEITURE	600.00	1,545.85	-945.85
4046 · FEDERAL SEIZURE FUNDS	0.00	0.00	0.00
4047 · LIVE SCAN	42.50	0.00	42.50
4048 · JAIL FEES COLLECTED	432.00		
4040 · COURT FINES AND FEES - Other	25,843.65		
Total 4040 · COURT FINES AND FEES	91,255.96	181,358.35	-90,102.39
4050 · PERMITS			
4051 · CONSTRUCTION	3,506.25	2,625.00	881.25
4052 · OCCUPANCY	3,345.00	7,000.00	-3,655.00
4054 · OTHER	9,623.76	11,666.65	-2,042.89
4055 · CONCRETE	140.00	583.35	-443.35
4056 · HEATING/AC	1,400.00	1,400.00	0.00
4057 · SIDING/ROOFING	650.00	2,333.35	-1,683.35
4058 · INSPECTIONS	8,970.00	12,250.00	-3,280.00
Total 4050 · PERMITS	27,635.01	37,858.35	-10,223.34

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4060 · REC CENTER INC			
4063 · WEIGHT ROOM	1,321.67	1,400.00	-78.33
4064 · GYM LESSONS	3,803.56	5,833.35	-2,029.79
4065 · HANDBALL	516.00	875.00	-359.00
4066 · SWIMMING	5,669.75	11,666.65	-5,996.90
4067 · SWIM LESSONS	11,241.30	23,333.35	-12,092.05
4069 · ROOM RENT	4,518.00	6,708.35	-2,190.35
4070 · PARK	1,463.00	2,333.35	-870.35
4071 · SWIM TEAM	2,106.00	5,833.35	-3,727.35
4074 · SNACK BAR			
4074.1 · GOLF	363.50	583.35	-219.85
4074 · SNACK BAR - Other	3,749.30	5,250.00	-1,500.70
Total 4074 · SNACK BAR	4,112.80	5,833.35	-1,720.55
4075 · USER FEES	916.00	1,400.00	-484.00
4077 · ID CARDS	7,854.30	16,333.35	-8,479.05
4079 · OTHER			
4078 · SPECIAL EVENTS	5,621.65	9,333.35	-3,711.70
4080 · MISC	1,423.98	1,166.65	257.33
4080.1 · ADM REIMB-SEWER	0.00	7,000.00	-7,000.00
4079 · OTHER - Other	3.00	583.85	-580.85
Total 4079 · OTHER	7,048.63	18,083.85	-11,035.22
4060 · REC CENTER INC - Other	6.50		
Total 4060 · REC CENTER INC	50,577.51	99,633.95	-49,056.44
4090 · OTHER INCOME			
4091 · ELECTION FEES	0.00	0.00	0.00
4092 · SALE FIXED ASSETS	8,000.00		
4095 · INTEREST INC	1,555.97	5,833.35	-4,277.38
4095.1 · INTEREST-GREEN ACRES	1,512.63	0.00	1,512.63
4097 · MISC	24.00	0.00	24.00
Total 4090 · OTHER INCOME	11,092.60	5,833.35	5,259.25
4199 · STREET PROJECTS INCOME	0.00	0.00	0.00
Total Income	2,745,225.40	2,782,778.90	-37,553.50
Gross Profit	2,745,225.40	2,782,778.90	-37,553.50
Expense			
5000 · ADMINISTRATION			
5001 · SALARY EXPENSE			
5002 · SALARY	105,498.89	131,833.35	-26,334.46
5003 · FICA EXPENSE	8,109.22	9,228.35	-1,119.13
5004 · MED INS	249,221.74	275,625.00	-26,403.26
5004.2 · MED INS W/H	-49,839.76	-56,875.00	7,035.24
5004.5 · MED REINBURSEMENT	3,193.79	1,400.00	1,793.79
5005 · PENSION-LAGERS	44,480.67	44,980.25	-499.58
5006 · PENSION-CITY PLAN	29,758.75	19,133.35	10,625.40
5007 · UNEMP INS	1,598.44	3,500.00	-1,901.56
5008 · FSA EXPENSE	23,370.61	3,500.00	19,870.61
Total 5001 · SALARY EXPENSE	415,392.35	432,325.30	-16,932.95

INCOME STATEMENT

Accrual Basis

July 2017 through January 2018

	Jul '17 - Jan 18	Budget	\$ Over Budget
5009 · ADM-FEES			
5010 · AUDIT FEE	20,005.00	12,250.00	7,755.00
5011 · MEMBERSHIPS	10,419.00	5,833.35	4,585.65
5012 · CONVENTIONS	3,963.54	3,500.00	463.54
5013 · ELECTION FEES	0.00	1,400.00	-1,400.00
5014 · TRAINING	0.00	700.00	-700.00
5016 · TUITION REIMBURSEMENT	0.00	0.00	0.00
5017 · IT REJIS FEES	0.00	18,680.65	-18,680.65
Total 5009 · ADM-FEES	34,387.54	42,364.00	-7,976.46
5020 · UTILITIES			
5021 · UTIL-ELECTRIC	46,042.32	41,087.65	4,954.67
5022 · UTIL-GAS	15,182.24	12,166.60	3,015.64
5023 · UTIL-WATER	1,603.18	1,729.00	-125.82
5024 · UTIL-SEWER	1,226.21	1,834.00	-607.79
5025 · UTIL-TELEPHONE	7,958.23	8,978.65	-1,020.42
5026 · CABLE EXPENSE	1,699.23	0.00	1,699.23
Total 5020 · UTILITIES	73,711.41	65,795.90	7,915.51
5030 · EQUIPMENT	256.39	0.00	256.39
5040 · ADM-MISC			
5041 · INSURANCE	10,850.00	10,847.10	2.90
5042 · PUBLIC NOTICES	161.05	583.35	-422.30
5043 · LEGAL FEES-REG	21,879.00	26,250.00	-4,371.00
5043.5 · LEGAL FEES-MISC	12,999.50	17,500.00	-4,500.50
5044 · OFFICE EXP	10,781.83	15,166.65	-4,384.82
5045 · CLEANING	498.79	583.35	-84.56
5046 · COMMISSIONS	1,015.00	3,500.00	-2,485.00
5047 · POSTAGE	1,381.50	3,500.00	-2,118.50
5050 · ADM-OTHER			
5051 · PAYROLL EXP	6,040.86	3,266.65	2,774.21
5052 · CODE EXP	1,993.86	0.00	1,993.86
5053 · NEWSPAPER FUND	2,990.00	5,833.35	-2,843.35
5053.1 · CREDIT CARD EXPENSE	905.76	1,750.00	-844.24
5053.2 · EXPENSE=GREEN ACRES	389.04	0.00	389.04
5054 · MISC EXPENSE			
5054.2 · ADVERTISING	1,015.00	875.00	140.00
5054.3 · YOUTH BOARD	0.00	1,050.00	-1,050.00
5054.4 · PUBLIC RELATIONS	0.00	0.00	0.00
5054.5 · BLACK HISTORY	30.00		
5054.56 · KWANZA CELEBRATION	1,080.00		
5054.7 · REJIS	15,854.66	1,166.65	14,688.01
66900 · Reconciliation Discrepancies	0.00	0.00	0.00
5054 · MISC EXPENSE - Other	10,899.22	7,000.00	3,899.22
Total 5054 · MISC EXPENSE	28,878.88	10,091.65	18,787.23
5056 · WEB PAGE MAINT	780.00	583.35	196.65
5057 · MOSQUITO CONTROL	1,624.50	1,166.65	457.85
Total 5050 · ADM-OTHER	43,602.90	22,691.65	20,911.25
Total 5040 · ADM-MISC	103,169.57	100,622.10	2,547.47
5070 · CAPITAL EXPENSE	0.00		
Total 5000 · ADMINISTRATION	626,917.26	641,107.30	-14,190.04
5015 · TUITION REIMBURSEMENT	518.00		

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5100 · BUILDING			
5101 · SALARY			
5102 · SALARY	80,117.08	87,500.00	-7,382.92
5103 · FICA	5,952.02	6,693.75	-741.73
Total 5101 · SALARY	86,069.10	94,193.75	-8,124.65
5105 · BUILD-OTHER			
5109 · INSURANCE	7,490.00	7,490.60	-0.60
Total 5105 · BUILD-OTHER	7,490.00	7,490.60	-0.60
Total 5100 · BUILDING	93,559.10	101,684.35	-8,125.25
5200 · POLICE DEPT			
5201 · SALARY			
5202 · SALARY	946,908.86	1,075,288.10	-128,379.24
5202.1 · SALARY AND WAGES - PROP. P	24,150.07		
5202.2 · REIMBURSEMENT	-3,720.12	0.00	-3,720.12
5202.3 · REIMBURSE-HOMELAND	0.00	17,500.00	-17,500.00
5203 · FICA-MEDICARE	75,132.04	82,259.35	-7,127.31
5204.1 · INSURANCE - MIRMA	-1,462.70		
5205.1 · PENSION - LAGERS	102,638.69	102,638.65	0.04
Total 5201 · SALARY	1,143,646.84	1,277,686.10	-134,039.26
5210 · POLICE OTHER			
5211 · DUES-MEM-SUB **	250.00	621.25	-371.25
5212.1 · INVESTIGATIVE/EVIDENCE	1,431.56	2,333.35	-901.79
5213 · CONFERENCES **	529.29	1,575.00	-1,045.71
5214 · EQUIPMENT	4,168.32	11,550.00	-7,381.68
5215 · FUEL	14,873.81	15,020.85	-147.04
5216 · PAID OVERTIME	0.00	0.00	0.00
5217 · DETENTION	420.00	1,458.35	-1,038.35
5218 · RMS AND COMMUNICATIONS	38,077.90	38,091.65	-13.75
5219 · IT REJIS-POLICE	16,983.24	17,350.10	-366.86
5220 · MIRMA INSURANCE	82,439.00	88,474.75	-6,035.75
5221 · OFFICE SUPPLIES	3,015.48	3,500.00	-484.52
5222 · PERSONNEL CLOTHING & EQUI...	3,676.06	6,562.50	-2,886.44
5223 · TRAINING & ORIENTATION	10,444.91	12,868.35	-2,423.44
5224 · COMMUNITY SERVICES	299.22	875.00	-575.78
5225 · MOBILE PHONES	3,538.51	3,554.25	-15.74
5226 · EMERGENCY SERVICES	3,549.27	2,916.65	632.62
5227 · CONTRACTS AND WARRANTIES	7,248.00	7,431.65	-183.65
5228 · MAJOR CASE SQUAD	2,732.17	3,820.85	-1,088.68
5229 · PROMOTIONS ASSES. CENTER	0.00	973.00	-973.00
5230 · LAW ENFORCEMENT CERT. PRO...	0.00	1,009.15	-1,009.15
5231 · SPECIAL PROGRAMS	332.63	0.00	332.63
5232 · OTHER SERVICES	0.00	0.00	0.00
Total 5210 · POLICE OTHER	194,009.37	219,986.70	-25,977.33
5250 · CAPITAL EXPENSE	0.00	0.00	0.00
Total 5200 · POLICE DEPT	1,337,656.21	1,497,672.80	-160,016.59
5300 · STREET DEPT			
5301 · SALARIES			
5302 · SALARIES	36,147.20	63,466.65	-27,319.45
5303 · FICA-MEDICARE	3,522.46	4,855.10	-1,332.64
Total 5301 · SALARIES	39,669.66	68,321.75	-28,652.09

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	Jul '17 - Jan 18	Budget	\$ Over Budget
5310 · STREET OTHER			
5312 · ROAD SALT	0.00		
5313 · STREET LIGHTS	103,136.84	123,666.65	-20,529.81
5314 · INSURANCE	14,301.00	14,302.75	-1.75
5316 · UNIFORMS	730.06	1,166.65	-436.59
5319 · MISC	96.15	0.00	96.15
5320 · FUEL	16,188.85	17,500.00	-1,311.15
5321 · TELEPHONE	1,225.45	1,750.00	-524.55
Total 5310 · STREET OTHER	135,678.35	158,386.05	-22,707.70
Total 5300 · STREET DEPT	175,348.01	226,707.80	-51,359.79
5400 · COURT DEPT			
5401 · SALARIES			
5402 · SALARIES	35,817.64	44,333.35	-8,515.71
5403 · FICA-MEDICARE	2,728.48	3,391.50	-663.02
Total 5401 · SALARIES	38,546.12	47,724.85	-9,178.73
5410 · OTHER			
5411 · EQUIP-MAINT	0.00	0.00	0.00
5412 · INSURANCE	3,647.00	3,647.60	-0.60
5413 · MISC	998.31	583.35	414.96
5415 · BOND FORFEITURES	600.00		
5416 · IT REJIS FEES	0.00	6,066.65	-6,066.65
Total 5410 · OTHER	5,245.31	10,297.60	-5,052.29
Total 5400 · COURT DEPT	43,791.43	58,022.45	-14,231.02
5500 · RECREATION CENTER			
5501 · SALARIES			
5502 · SALARY	123,125.88	128,333.35	-5,207.47
5502.1 · RC-PT	108,502.33	93,000.00	15,502.33
5503 · FICA-MEDICARE	18,549.92	16,931.00	1,618.92
5505 · PENSION-LAGERS	23,714.39		
Total 5501 · SALARIES	273,892.52	238,264.35	35,628.17
5510 · RC-OTHER			
5511 · EQUIP-MAINT	17,131.17	0.00	17,131.17
5512 · INSURANCE	10,563.00	10,559.50	3.50
5513 · OFFICE	157.63	7,875.00	-7,717.37
5514 · SNACK BAR	2,814.33	4,229.15	-1,414.82
5515 · CLEANING	2,298.14	3,500.00	-1,201.86
5516 · SPECIAL EVENTS	3,701.99	8,166.65	-4,464.66
5520 · SWIM TEAM	4,544.38	4,375.00	169.38
5522 · INSTRUCTORS	2,224.48	2,800.00	-575.52
5523 · RC MISC	7,682.05	11,666.65	-3,984.60
5524 · TELEPHONE	1,839.60	2,333.35	-493.75
Total 5510 · RC-OTHER	52,956.77	55,505.30	-2,548.53
5530 · CAPITAL EXPENSE	0.00	0.00	0.00
Total 5500 · RECREATION CENTER	326,849.29	293,769.65	33,079.64
5599 · STREET PROJECTS EXPENSE	0.00	0.00	0.00
5610 · POLICE-CAP IMP	0.00	0.00	0.00
5620 · STREET-CAP IMP	0.00	0.00	0.00

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2017 through January 2018

Accrual Basis

	<u>Jul '17 - Jan 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
5630 · REC CEN/PARK-CAP IMP	0.00	0.00	0.00
Total Expense	<u>2,604,639.30</u>	<u>2,818,964.35</u>	<u>-214,325.05</u>
Net Income	<u>140,586.10</u>	<u>-36,185.45</u>	<u>176,771.55</u>

BELLEFONTAINE NEIGHBORS
Balance Sheet
As of January 31, 2018

	Jan 31, 18	Jan 31, 17
ASSETS		
Current Assets		
Checking/Savings		
1000 · TOTAL CASH	2,149,360.58	1,611,623.40
1020 · RESTRICTED CASH		
1025 · BAIL BOND ACCOUNT-2	1,675.00	2,525.00
Total 1020 · RESTRICTED CASH	1,675.00	2,525.00
Total Checking/Savings	2,151,035.58	1,614,148.40
Accounts Receivable		
1030 · ACCOUNTS RECEIVABLE	791,808.33	616,916.21
Total Accounts Receivable	791,808.33	616,916.21
Other Current Assets		
1050 · DUE FROM SEWER FUND	-89,125.79	-141,021.74
1051 · DUE FROM CAP IMP	-374,924.79	240,031.26
1054 · DUE FROM DEBT SVC	174,069.86	0.00
1055 · LOAN-GREEN ACRES	61,422.02	64,232.85
1070 · PREPAID EXP		
1071 · INSURANCE-MIRMA	105,224.00	113,086.00
1076 · BOND FUND	11,165.00	11,165.00
1070 · PREPAID EXP - Other	-11,165.00	-11,165.00
Total 1070 · PREPAID EXP	105,224.00	113,086.00
Total Other Current Assets	-123,334.70	276,328.37
Total Current Assets	2,819,509.21	2,507,392.98
TOTAL ASSETS	2,819,509.21	2,507,392.98
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE	687,504.30	4,214.14
Total Accounts Payable	687,504.30	4,214.14
Other Current Liabilities		
2030 · RESTRICTED LIAB		
2033 - Ballistic Prot & Safety	0.00	4,687.49
2037 · BAIL BOND-NEW	1,675.00	2,525.00
Total 2030 · RESTRICTED LIAB	1,675.00	7,212.49
2040 · GEN RES		
2041 · POST COMM	2.00	2.00
2042 · POLICE TRAINING		
2042.1 · POLICE TRAINING	-41,808.58	-31,976.10
2042 · POLICE TRAINING - Other	44,840.76	43,570.76
Total 2042 · POLICE TRAINING	3,032.18	11,594.66

BELLEFONTAINE NEIGHBORS
Balance Sheet
As of January 31, 2018

	Jan 31, 18	Jan 31, 17
2049.1 · DRUG FUND	64,405.60	52,577.23
2052 · DRUG FUND-SHEEAN	702.00	702.00
Total 2040 · GEN RES	68,141.78	64,875.89
2100 · Payroll Liabilities	46,936.92	28,346.55
2150 · FEES TO REMIT	12,304.57	4,435.57
2160 · OTHER LIAB	784,673.81	836,151.09
2161.2 · DEF REVENUE GREEN ACRES	64,393.26	67,386.00
Total Other Current Liabilities	978,125.34	1,008,407.59
Total Current Liabilities	1,665,629.64	1,012,621.73
Total Liabilities	1,665,629.64	1,012,621.73
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	305,543.19	493,888.93
Net Income	140,586.10	293,132.04
Total Equity	1,153,879.57	1,494,771.25
TOTAL LIABILITIES & EQUITY	2,819,509.21	2,507,392.98

**CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
July 1, 2017 through March 8, 2018**

	<u>Jul 1, '17 - Mar ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
4000 · INCOME			
GRANT-POLICE	0	0	0
4001 · RECEIPTS	355,760	481,720	-125,960
4002 · INT EARNED	2,939	2,065	874
4005 · REIMB SEWER FUND	0	0	0
4006 · GRANTS	0	0	0
4010 · STREET REPAIR SETTLEMENT	283,953	0	283,953
4040 · LEASE PROCEEDS	0	0	0
4000 · INCOME - Other	0	0	0
Total 4000 · INCOME	<u>642,652</u>	<u>483,785</u>	<u>158,867</u>
Total Income	642,652	483,785	158,867
Expense			
5000 · ADMINISTRATION	2,822	7,570	-4,748
5035 · Administrative equipment maint.	24,401	10,323	14,078
5060 · 2017 STREET PROJECT	295,953	0	295,953
5100 · STREET	144,599	185,701	-41,102
5200 · PARKS	0	0	0
5300 · REC CENTER	65,812	234,615	-168,803
5400 · POLICE	23,982	11,234	12,748
5500 · ADMINISTRATIVE EXPENSE	0	0	0
66000 · Payroll Expenses	0	0	0
Total Expense	<u>557,569</u>	<u>449,443</u>	<u>108,125</u>
Net Income	<u><u>85,084</u></u>	<u><u>34,342</u></u>	<u><u>50,742</u></u>

CAPITAL IMPROVEMENT FUND

Balance Sheet

As of February 28, 2018

03/08/18

Cash Basis

	Feb 28, 18	Feb 28, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · CASH			
1005 · MMA-CITIZENS BANK	873,410.86	1,093,514.67	-220,103.81
Total 1000 · CASH	873,410.86	1,093,514.67	-220,103.81
Total Checking/Savings	873,410.86	1,093,514.67	-220,103.81
Accounts Receivable			
1010 · ACCOUNT RECEIVABLE	-702,730.21	-595,846.21	-106,884.00
Total Accounts Receivable	-702,730.21	-595,846.21	-106,884.00
Other Current Assets			
1040 · DUE FROM GEN FUND	445,032.80	-127,007.41	572,040.21
1045 · GRANT RECEIVABLE	4,614.00	0.00	4,614.00
Total Other Current Assets	449,646.80	-127,007.41	576,654.21
Total Current Assets	620,327.45	370,661.05	249,666.40
TOTAL ASSETS	620,327.45	370,661.05	249,666.40
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · ACCOUNT PAYABLE			
2001 · ACCOUNT PAYABLE	-33,822.90	4,177.10	-38,000.00
2000 · ACCOUNT PAYABLE - Other	19,021.00	13,253.00	5,768.00
Total 2000 · ACCOUNT PAYABLE	-14,801.90	17,430.10	-32,232.00
Total Accounts Payable	-14,801.90	17,430.10	-32,232.00
Other Current Liabilities			
2020 · DUE TO OTHER FUNDS			
2021 · GENERAL FUND	73,227.65	122,659.03	-49,431.38
Total 2020 · DUE TO OTHER FUNDS	73,227.65	122,659.03	-49,431.38
2031 · ACCRUED SALARY	7,716.00	7,716.00	0.00
Total Other Current Liabilities	80,943.65	130,375.03	-49,431.38
Total Current Liabilities	66,141.75	147,805.13	-81,663.38
Total Liabilities	66,141.75	147,805.13	-81,663.38
Equity			
3110 · Retained Earnings	345,834.10	183,585.67	162,248.43
Net Income	208,351.60	39,270.25	169,081.35
Total Equity	554,185.70	222,855.92	331,329.78
TOTAL LIABILITIES & EQUITY	620,327.45	370,661.05	249,666.40

SEWER FUND
Profit & Loss Budget vs. Actual
July 2017 through January 2018

	<u>Jul '17 - Jan 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
4000 · INCOME			
4001 · RECEIPTS	30,365	105,000	-74,635
4002 · INT EARNED	102	88	14
Total 4000 · INCOME	<u>30,467</u>	<u>105,088</u>	<u>-74,621</u>
Total Income	30,467	105,088	-74,621
Expense			
5000 · DEPT EXPENSES			
5001 · SEWER REPAIRS	51,950	43,750	8,200
5003 · SEWER REPAIR MATERIALS	2,060	1,021	1,039
5004 · REFUNDS	392	583	-191
5007 · ADMIN COSTS	0	7,000	-7,000
Total 5000 · DEPT EXPENSES	<u>54,402</u>	<u>52,354</u>	<u>2,048</u>
Total Expense	<u>54,402</u>	<u>52,354</u>	<u>2,048</u>
Net Income	<u><u>-23,935</u></u>	<u><u>52,733</u></u>	<u><u>-76,669</u></u>

SEWER FUND
Balance Sheet
 As of January 31, 2018

	Jan 31, 18	Jan 31, 17
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH		
1003 · MMA-CITIZENS BANK	65,917.82	65,748.39
Total 1000 · CASH	65,917.82	65,748.39
Total Checking/Savings	65,917.82	65,748.39
Other Current Assets		
1030 · DUE FROM GEN FUND	101,010.29	57,800.13
Total Other Current Assets	101,010.29	57,800.13
Total Current Assets	166,928.11	123,548.52
TOTAL ASSETS	166,928.11	123,548.52
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2020 · DUE TO OTHER FUNDS	0.00	-84,698.92
Total Other Current Liabilities	0.00	-84,698.92
Total Current Liabilities	0.00	-84,698.92
Total Liabilities	0.00	-84,698.92
Equity		
1110 · Retained Earnings	190,863.58	150,364.07
Net Income	-23,935.47	57,883.37
Total Equity	166,928.11	208,247.44
TOTAL LIABILITIES & EQUITY	166,928.11	123,548.52

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BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

03/08/18

Balance Sheet

Cash Basis

As of January 31, 2018

	Jan 31, 18	Jan 31, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
MMA CITIZENS	197,685	139,123	58,562
Total Checking/Savings	197,685	139,123	58,562
Other Current Assets			
AIR PERSONAL PROPERTY	82,429	55,109	27,320
AIR REAL ESTATE	104,877	81,573	23,304
DUE FROM GENERAL FUND	590,192	599,689	-9,497
Total Other Current Assets	777,498	736,371	41,127
Total Current Assets	975,183	875,494	99,689
TOTAL ASSETS	975,183	875,494	99,689
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
DEFERRED LIABILITIES			
PERSONAL PROP TAXES	15,188	-5,988	21,176
REAL ESTATE TAXES	97,973	76,101	21,872
Total DEFERRED LIABILITIES	113,161	70,113	43,048
DEFERRED PERSONAL PROPE...	54,974	54,974	0
Total Other Current Liabilities	168,135	125,087	43,048
Total Current Liabilities	168,135	125,087	43,048
Total Liabilities	168,135	125,087	43,048
Equity			
Retained Earnings	741,434	234,058	507,377
Net Income	65,614	516,349	-450,736
Total Equity	807,048	750,407	56,641
TOTAL LIABILITIES & EQUITY	975,183	875,494	99,689

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03/08/18

Cash Basis

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

Profit & Loss Budget vs. Actual

July 2017 through January 2018

	<u>Jul '17 - Jan 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
INTEREST	750.27	379.15	371.12
OTHER	2,918.64	0.00	2,918.64
PERSONAL PROPERTY TAX	67,221.92	55,416.65	11,805.27
REAL ESTATE TAXES	217,448.92	291,666.65	-74,217.73
Total Income	<u>288,339.75</u>	<u>347,462.45</u>	<u>-59,122.70</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>65,613.63</u></u>	<u><u>124,786.45</u></u>	<u><u>-59,172.82</u></u>

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:	8,000,000.00							
Premium	539,483.00		72,000.00	8,539,483.00	72,000.00			
Underwriters discount			25,565.63	8,467,483.00	25,565.63			
Bank of New York insurance fee			2,403.20	8,441,917.37	2,403.20			
CityofBN for Stifel Nicholas			16,737.70	8,422,776.47			16,737.70	
McClure Engineering			50,913.10	8,371,863.37			50,913.10	
S&P Global Ratings			14,000.00	8,357,863.37	14,000.00			
Missouri State Auditor			1,000.00	8,356,863.37	1,000.00			
McClure Engineering			91,744.35	8,265,119.02		10,000.00	91,744.35	
Thompson Coburn LLP			10,000.00	8,255,119.02		31,250.00		
Gilmore Bell PC			31,250.00	8,223,869.02		300.00		
UMB Fee			39,106.98	8,184,462.04			39,106.98	
McClure Engineering	147.12	147.12		8,184,609.16				
Interest Earned	891.72	891.72		8,185,500.88				
McClure Engineering			32,222.55	8,153,278.33			32,222.55	
Interest Earned	1,669.36	1,669.36		8,154,947.69				
JM Marschuetz Construction Co			520,955.11	7,633,992.58				520,955.11
McClure Engineering			38,913.07	7,595,079.51			38,913.07	
Interest Earned	2,382.33	2,382.33		7,597,461.84				
JM Marschuetz Construction Co			538,979.31	7,058,482.53				538,979.31
McClure Engineering			959,317.98	6,099,164.55				959,317.98
Spencer Contracting Company			54,353.20	6,044,811.35			54,353.20	
McClure Engineering			2,165.49	6,046,976.84				
Interest Earned			80,591.26	5,966,385.58			80,591.26	
McClure Engineering			1,027,940.64	4,938,444.94				1,027,940.64
JM Marschuetz Construction Co			1,189,202.72	3,749,242.22				1,189,202.72
Spencer Contracting Company			283,953.00	4,033,195.22				283,953.00
Interest Earned	1,665.92	1,665.92		3,749,242.22				
McClure Engineering			72,707.82	3,750,908.14			72,707.82	
Interest Earned	1,330.20	1,330.20		3,678,200.32				
JM Marschuetz Construction Co			932,549.52	3,679,530.52				932,549.52
Spencer Contracting Company			324,326.58	2,746,981.00				324,326.58
McClure Engineering			48,849.07	2,422,654.42			48,849.07	
Interest Earned			2,373,805.35	2,374,738.95				
JM Marschuetz Construction Co			829,968.87	1,544,770.08				829,968.87
Spencer Contracting Company			433,592.10	1,111,177.98				433,592.10
McClure Engineering			42,904.59	1,068,273.39				
Interest Earned	825.99	825.99		1,069,099.38				
McClure Engineering			26,759.45	1,042,339.93				
Interest Earned	615.01	615.01		1,042,954.94				
Interest Earned	591.79	591.79		1,043,546.73				
TOTALS AND BALANCE	8,836,654.53	13,218.53	7,793,107.80	1,043,546.73	114,966.83	41,550.00	569,043.69	7,040,785.83

Note: Reserve \$200,000 for Ashbrook project