

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
 July 2017 through May 2018

Accrual Basis

	Jul '17 - May 18	Budget	\$ Over Budget	% of Budget
Income				
4001 · TAXES				
4002 · SALES TAX				
4002.1 · SALES TAX - PROP P FUNDS	276,247.45	226,250.00	49,997.45	122.1%
4002 · SALES TAX - Other	1,559,664.62	1,560,503.12	-838.50	99.9%
Total 4002 · SALES TAX	1,835,912.07	1,786,753.12	49,158.95	102.8%
4003 · MTR VEHCAL	168,335.25	141,166.67	27,168.58	119.2%
4004 · GAS TAX	268,582.30	314,237.00	-45,654.70	85.5%
4005 · CIGARETTE	19,173.94	33,000.00	-13,826.06	58.1%
4006 · REAL ESTATE	246,389.81	97,852.33	148,537.48	251.8%
4006.1 · PERSONAL PROPERTY TAX	56,272.55	30,644.17	25,628.38	183.6%
4008 · RAILROAD TAX	75,945.02	28,184.75	47,760.27	269.5%
4008.2 · ROAD FUND	65,362.27	61,306.67	4,055.60	106.6%
4001 · TAXES - Other	200.00	0.00	200.00	100.0%
Total 4001 · TAXES	2,736,173.21	2,493,144.71	243,028.50	109.7%
4010 · GROSS RECEIPTS TAXES				
4009 · CABLE TAX	97,545.14	94,303.92	3,241.22	103.4%
4011 · TELEPHONE-REGULAR				
4011.1 · TELEPHONE-PROTEST	646.26			
4011 · TELEPHONE-REGULAR - Other	314,104.63	293,333.33	20,771.30	107.1%
Total 4011 · TELEPHONE-REGULAR	314,750.89	293,333.33	21,417.56	107.3%
4012 · ELECTRIC	480,130.97	563,750.00	-83,619.03	85.2%
4013 · GAS	154,270.14	273,134.58	-118,864.44	56.5%
4014 · WATER	86,388.72	83,049.08	3,339.64	104.0%
Total 4010 · GROSS RECEIPTS TAXES	1,133,085.86	1,307,570.91	-174,485.05	86.7%
4020 · LICENSES				
4021 · MERCHANTS	46,684.76	29,333.33	17,351.43	159.2%
4022 · OCCUPATIONAL	14,511.70	4,583.33	9,928.37	316.6%
4023 · LIQUOR	672.50	1,466.67	-794.17	45.9%
4024 · MANUFACTURE	4,298.67	3,666.67	632.00	117.2%
4025 · MISC	0.00	0.00	0.00	0.0%
4026 · DOG TAGS	26.00	330.00	-304.00	7.9%
Total 4020 · LICENSES	66,193.63	39,380.00	26,813.63	168.1%

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4030 · INTERGOVERNMENT-GRANTS				
4031 · ROAD FUND	0.00	0.00	0.00	0.0%
4032 · POLICE TRAFFIC	0.00	0.00	0.00	0.0%
4037 · DRUG FORFEITURE	0.00	0.00	0.00	0.0%
4030 · INTERGOVERNMENT-GRANTS - Other	8,819.72			
Total 4030 · INTERGOVERNMENT-GRANTS	8,819.72	0.00	8,819.72	100.0%
4040 · COURT FINES AND FEES				
4041 · FINES	101,846.65	253,229.17	-151,382.52	40.2%
4042 · COURT COSTS	6,353.55	22,000.00	-15,646.45	28.9%
4043 · OTHER	7,490.42	7,333.33	157.09	102.1%
4044 · POLICE-TRAINING	55.00			
4045 · BOND FORFEITURE	600.00	2,429.17	-1,829.17	24.7%
4046 · FEDERAL SEIZURE FUNDS	0.00	0.00	0.00	0.0%
4047 · LIVE SCAN	58.50	0.00	58.50	100.0%
4048 · JAIL FEES COLLECTED	533.00			
4040 · COURT FINES AND FEES - Other	10.00			
Total 4040 · COURT FINES AND FEES	116,947.12	284,991.67	-168,044.55	41.0%
4050 · PERMITS				
4051 · CONSTRUCTION	6,286.25	4,125.00	2,161.25	152.4%
4052 · OCCUPANCY	3,530.00	11,000.00	-7,470.00	32.1%
4054 · BUILDING - SPECIAL ASSESSMENTS	26,811.90	18,333.33	8,478.57	146.2%
4055 · CONCRETE	315.00	916.67	-601.67	34.4%
4056 · HEATING/AC	1,950.00	2,200.00	-250.00	88.6%
4057 · SIDING/ROOFING	1,802.50	3,666.67	-1,864.17	49.2%
4058 · INSPECTIONS	12,220.00	19,250.00	-7,030.00	63.5%
4050 · PERMITS - Other	6,791.29			
Total 4050 · PERMITS	59,706.94	59,491.67	215.27	100.4%
4060 · REC CENTER INC				
4063 · WEIGHT ROOM	2,036.17	2,200.00	-163.83	92.6%
4064 · GYM LESSONS	5,699.06	9,166.67	-3,467.61	62.2%
4065 · HANDBALL	812.00	1,375.00	-563.00	59.1%
4066 · SWIMMING	8,153.75	18,333.33	-10,179.58	44.5%
4067 · SWIM LESSONS	17,334.43	36,666.67	-19,332.24	47.3%
4069 · ROOM RENT	6,624.50	10,541.67	-3,917.17	62.8%
4070 · PARK	2,539.00	3,666.67	-1,127.67	69.2%
4071 · SWIM TEAM	8,491.24	9,166.67	-675.43	92.6%

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4074 · SNACK BAR				
4074.1 · GOLF	448.50	916.67	-468.17	48.9%
4074 · SNACK BAR - Other	5,224.05	8,250.00	-3,025.95	63.3%
Total 4074 · SNACK BAR	5,672.55	9,166.67	-3,494.12	61.9%
4075 · USER FEES	1,610.00	2,200.00	-590.00	73.2%
4077 · ID CARDS	11,849.30	25,666.67	-13,817.37	46.2%
4079 · OTHER				
4078 · SPECIAL EVENTS	12,048.15	14,666.67	-2,618.52	82.1%
4080 · MISC	1,891.41	1,833.33	58.08	103.2%
4080.1 · ADM REIMB-SEWER	10,000.00	11,000.00	-1,000.00	90.9%
4079 · OTHER - Other	470.76	917.17	-446.41	51.3%
Total 4079 · OTHER	24,410.32	28,417.17	-4,006.85	85.9%
4060 · REC CENTER INC - Other	6.50			
Total 4060 · REC CENTER INC	95,238.82	156,567.19	-61,328.37	60.8%
4090 · OTHER INCOME				
4091 · ELECTION FEES	1,103.84	0.00	1,103.84	100.0%
4092 · SALE FIXED ASSETS	8,000.00			
4095 · INTEREST INC	2,667.01	9,166.67	-6,499.66	29.1%
4095.1 · INTEREST-GREEN ACRES	1,512.63	0.00	1,512.63	100.0%
4097 · MISC	1,880.00	0.00	1,880.00	100.0%
Total 4090 · OTHER INCOME	15,163.48	9,166.67	5,996.81	165.4%
4199 · STREET PROJECTS INCOME				
4200 · ST CYR CULVERT INCOME 615	0.00	0.00	0.00	0.0%
4201 · BELGROVE COBURG INCOME 614	0.00	0.00	0.00	0.0%
4202 · SHEPLY-BRIDGE INCOME-602	0.00	0.00	0.00	0.0%
4203 · SPEC ASSES-GREEN ACRES	0.00	0.00	0.00	0.0%
4204 · ASHBROOK DRIVE INCOME	0.00			
Total 4199 · STREET PROJECTS INCOME	0.00	0.00	0.00	0.0%
Total Income	4,231,328.78	4,350,312.82	-118,984.04	97.3%
Gross Profit	4,231,328.78	4,350,312.82	-118,984.04	97.3%

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Expense				
5000 · ADMINISTRATION				
5001 · SALARY EXPENSE				
5002 · SALARY	169,036.92	207,166.67	-38,129.75	81.6%
5003 · FICA EXPENSE	12,821.44	14,501.67	-1,680.23	88.4%
5004 · MED INS	394,394.40	433,125.00	-38,730.60	91.1%
5004.2 · MED INS W/H	-77,725.18	-89,375.00	11,649.82	87.0%
5004.5 · MED REINBURSEMENT	2,733.32	2,200.00	533.32	124.2%
5005 · PENSION-LAGERS	86,189.87	70,683.25	15,506.62	121.9%
5006 · PENSION-CITY PLAN	22,550.00	30,066.67	-7,516.67	75.0%
5007 · UNEMP INS	6,288.86	5,500.00	788.86	114.3%
5008 · FSA EXPENSE	8,299.33	5,500.00	2,799.33	150.9%
Total 5001 · SALARY EXPENSE	624,588.96	679,368.26	-54,779.30	91.9%
5009 · ADM-FEES				
5010 · AUDIT FEE	20,005.00	19,250.00	755.00	103.9%
5011 · MEMBERSHIPS	10,548.00	9,166.67	1,381.33	115.1%
5012 · CONVENTIONS	4,883.54	5,500.00	-616.46	88.8%
5013 · ELECTION FEES	7,102.02	2,200.00	4,902.02	322.8%
5014 · TRAINING	108.15	1,100.00	-991.85	9.8%
5016 · TUITION REIMBURSEMENT	0.00	0.00	0.00	0.0%
5017 · IT REJIS FEES	27,677.06	29,355.33	-1,678.27	94.3%
Total 5009 · ADM-FEES	70,323.77	66,572.00	3,751.77	105.6%
5020 · UTILITIES				
5021 · UTIL-ELECTRIC	58,311.54	64,566.33	-6,254.79	90.3%
5022 · UTIL-GAS	26,377.97	19,118.92	7,259.05	138.0%
5023 · UTIL-WATER	2,371.81	2,717.00	-345.19	87.3%
5024 · UTIL-SEWER	2,106.88	2,882.00	-775.12	73.1%
5025 · UTIL-TELEPHONE	13,710.80	14,109.33	-398.53	97.2%
5026 · CABLE EXPENSE	3,164.79	0.00	3,164.79	100.0%
Total 5020 · UTILITIES	106,043.79	103,393.58	2,650.21	102.6%
5030 · EQUIPMENT				
5031 · EQUIP-MAINT-REPAIR	0.00	0.00	0.00	0.0%
5030 · EQUIPMENT - Other	0.00	0.00	0.00	0.0%
Total 5030 · EQUIPMENT	0.00	0.00	0.00	0.0%

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5040 · ADM-MISC				
5041 · INSURANCE MIRMA	21,700.00	17,045.42	4,654.58	127.3%
5042 · PUBLIC NOTICES	223.30	916.67	-693.37	24.4%
5043 · LEGAL FEES-REG	41,966.15	41,250.00	716.15	101.7%
5043.5 · LEGAL FEES-LABOR	28,929.60	27,500.00	1,429.60	105.2%
5044 · OFFICE EXP	21,641.17	23,833.33	-2,192.16	90.8%
5045 · CLEANING	748.79	916.67	-167.88	81.7%
5046 · COMMISSIONS	2,590.00	5,500.00	-2,910.00	47.1%
5047 · POSTAGE	1,381.50	5,500.00	-4,118.50	25.1%
5050 · ADM-OTHER				
5051 · PAYROLL EXP	9,425.64	5,133.33	4,292.31	183.6%
5052 · ORDINANCE BOOK UPDATES	2,681.72	0.00	2,681.72	100.0%
5053 · NEWSPAPER FUND	2,990.00	9,166.67	-6,176.67	32.6%
5053.1 · CREDIT CARD EXPENSE	905.76	2,750.00	-1,844.24	32.9%
5053.2 · EXPENSE=GREEN ACRES	389.04	0.00	389.04	100.0%
5054 · MISC EXPENSE				
5054.2 · ADVERTISING	1,732.47	1,375.00	357.47	126.0%
5054.3 · YOUTH BOARD	845.49	1,650.00	-804.51	51.2%
5054.4 · PUBLIC RELATIONS	0.00	0.00	0.00	0.0%
5054.5 · BLACK HISTORY	2,941.90			
5054.7 · REJIS	0.00	1,833.33	-1,833.33	0.0%
5054.8 · KWANZA CELEBRATION	1,080.00			
5054.9 · IMAGE & BEAUTIFICATION	82.25			
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
5054 · MISC EXPENSE - Other	16,308.71	11,000.00	5,308.71	148.3%
Total 5054 · MISC EXPENSE	22,990.82	15,858.33	7,132.49	145.0%
5056 · WEB PAGE MAINT	1,430.00	916.67	513.33	156.0%
5057 · MOSQUITO CONTROL	1,624.50	1,833.33	-208.83	88.6%
Total 5050 · ADM-OTHER	42,437.48	35,658.33	6,779.15	119.0%
Total 5040 · ADM-MISC	161,617.99	158,120.42	3,497.57	102.2%
5070 · CAPITAL EXPENSE	0.00			
Total 5000 · ADMINISTRATION	962,574.51	1,007,454.26	-44,879.75	95.5%
5015 · TUITION REIMBURSEMENT	518.00			

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5100 · BUILDING				
5101 · SALARY				
5102 · SALARY	128,238.92	137,500.00	-9,261.08	93.3%
5103 · FICA	9,465.60	10,518.75	-1,053.15	90.0%
5105.5 · PENSION-LAGERS	6,756.00			
Total 5101 · SALARY	144,460.52	148,018.75	-3,558.23	97.6%
5105 · BUILD-OTHER				
5109 · INSURANCE MIRMA	14,980.00	11,770.92	3,209.08	127.3%
Total 5105 · BUILD-OTHER	14,980.00	11,770.92	3,209.08	127.3%
Total 5100 · BUILDING	159,440.52	159,789.67	-349.15	99.8%
5200 · POLICE DEPT				
5201 · SALARY				
5202 · SALARY	1,507,936.02	1,689,738.42	-181,802.40	89.2%
5202.1 · SALARY AND WAGES - PROP. P	116,201.84			
5202.2 · REIMBURSEMENT	-3,720.12	0.00	-3,720.12	100.0%
5202.3 · REIMBURSE-HOMELAND	0.00	27,500.00	-27,500.00	0.0%
5203 · FICA-MEDICARE	122,526.43	129,264.67	-6,738.24	94.8%
5205.1 · PENSION - LAGERS	161,289.37	161,289.33	0.04	100.0%
Total 5201 · SALARY	1,904,233.54	2,007,792.42	-103,558.88	94.8%
5210 · POLICE OTHER				
5211 · DUES-MEM-SUB **	1,150.00	976.25	173.75	117.8%
5212.1 · INVESTIGATIVE/EVIDENCE	2,268.37	3,666.67	-1,398.30	61.9%
5213 · CONFERENCES **	529.29	2,475.00	-1,945.71	21.4%
5214 · EQUIPMENT	0.00	18,150.00	-18,150.00	0.0%
5215 · FUEL	22,782.27	23,604.17	-821.90	96.5%
5216 · PAID OVERTIME	0.00	0.00	0.00	0.0%
5217 · DETENTION	630.00	2,291.67	-1,661.67	27.5%
5218 · RMS AND COMMUNICATIONS	62,191.02	59,858.33	2,332.69	103.9%
5219 · IT REJIS-POLICE	34,120.84	27,264.42	6,856.42	125.1%
5220 · MIRMA INSURANCE	164,878.00	139,031.75	25,846.25	118.6%
5221 · OFFICE SUPPLIES	5,565.21	5,500.00	65.21	101.2%
5222 · PERSONNEL CLOTHING & EQUIP...	8,686.80	10,312.50	-1,625.70	84.2%
5223 · TRAINING & ORIENTATION	18,917.06	20,221.67	-1,304.61	93.5%
5224 · COMMUNITY SERVICES	299.22	1,375.00	-1,075.78	21.8%
5225 · MOBILE PHONES	6,091.48	5,585.25	506.23	109.1%
5226 · EMERGENCY SERVICES	7,059.28	4,583.33	2,475.95	154.0%
5227 · CONTRACTS AND WARRANTIES	9,380.00	11,678.33	-2,298.33	80.3%

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5228 · MAJOR CASE SQUAD	2,744.41	6,004.17	-3,259.76	45.7%
5229 · PROMOTIONS ASSES. CENTER	0.00	1,529.00	-1,529.00	0.0%
5230 · LAW ENFORCEMENT CERT. PRO...	0.00	1,585.83	-1,585.83	0.0%
5231 · SPECIAL PROGRAMS	532.63	0.00	532.63	100.0%
5232 · OTHER SERVICES	-5.54	0.00	-5.54	100.0%
Total 5210 · POLICE OTHER	347,820.34	345,693.34	2,127.00	100.6%
5250 · CAPITAL EXPENSE	3,708.43	0.00	3,708.43	100.0%
Total 5200 · POLICE DEPT	2,255,762.31	2,353,485.76	-97,723.45	95.8%
5300 · STREET DEPT				
5301 · SALARIES				
5302 · SALARIES	49,888.67	99,733.33	-49,844.66	50.0%
5303 · FICA-MEDICARE	4,425.67	7,629.42	-3,203.75	58.0%
5305 · PENSION-LAGERS	9,711.00			
Total 5301 · SALARIES	64,025.34	107,362.75	-43,337.41	59.6%
5310 · STREET OTHER				
5312 · ROAD SALT	456.10			
5313 · STREET LIGHTS	171,766.93	194,333.33	-22,566.40	88.4%
5314 · INSURANCE MIRMA	28,602.00	22,475.75	6,126.25	127.3%
5316 · UNIFORMS	1,424.83	1,833.33	-408.50	77.7%
5319 · MISC	96.15	0.00	96.15	100.0%
5320 · FUEL	25,130.22	27,500.00	-2,369.78	91.4%
5321 · TELEPHONE	1,702.95	2,750.00	-1,047.05	61.9%
Total 5310 · STREET OTHER	229,179.18	248,892.41	-19,713.23	92.1%
5330 · CAPITAL EXPENSE	88.13			
Total 5300 · STREET DEPT	293,292.65	356,255.16	-62,962.51	82.3%
5400 · COURT DEPT				
5401 · SALARIES				
5402 · SALARIES	57,452.28	69,666.67	-12,214.39	82.5%
5403 · FICA-MEDICARE	4,334.47	5,329.50	-995.03	81.3%
5405 · PENSION-LAGERS	2,952.00			
Total 5401 · SALARIES	64,738.75	74,996.17	-10,257.42	86.3%
5408 · PROSECUTOR FEE	425.00			

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5410 · OTHER				
5411 · EQUIP-MAINT	0.00	0.00	0.00	0.0%
5412 · INSURANCE MIRMA	7,294.00	5,731.92	1,562.08	127.3%
5413 · MISC	998.31	916.67	81.64	108.9%
5415 · BOND FORFEITURES	600.00			
5416 · IT REJIS FEES	0.00	9,533.33	-9,533.33	0.0%
Total 5410 · OTHER	8,892.31	16,181.92	-7,289.61	55.0%
Total 5400 · COURT DEPT	74,056.06	91,178.09	-17,122.03	81.2%
5500 · RECREATION CENTER				
5501 · SALARIES				
5502 · SALARY	198,246.06	201,666.67	-3,420.61	98.3%
5502.1 · RC-PT	155,074.57	116,000.00	39,074.57	133.7%
5503 · FICA-MEDICARE	27,406.23	24,302.00	3,104.23	112.8%
5505 · PENSION-LAGERS	11,472.00			
Total 5501 · SALARIES	392,198.86	341,968.67	50,230.19	114.7%
5510 · RC-OTHER				
5511 · EQUIP-MAINT	0.00	0.00	0.00	0.0%
5512 · INSURANCE MIRMA	21,126.00	16,593.50	4,532.50	127.3%
5513 · OFFICE	257.51	12,375.00	-12,117.49	2.1%
5514 · SNACK BAR	3,343.36	6,645.83	-3,302.47	50.3%
5515 · CLEANING	4,037.14	5,500.00	-1,462.86	73.4%
5516 · SPECIAL EVENTS	9,493.56	12,833.33	-3,339.77	74.0%
5520 · SWIM TEAM	6,094.38	6,875.00	-780.62	88.6%
5522 · INSTRUCTORS	3,780.78	4,400.00	-619.22	85.9%
5523 · RC MISC	21,277.60	18,333.33	2,944.27	116.1%
5524 · TELEPHONE	3,157.78	3,666.67	-508.89	86.1%
5510 · RC-OTHER - Other	-800.00			
Total 5510 · RC-OTHER	71,768.11	87,222.66	-15,454.55	82.3%
5530 · CAPITAL EXPENSE	0.00	0.00	0.00	0.0%
Total 5500 · RECREATION CENTER	463,966.97	429,191.33	34,775.64	108.1%
5599 · STREET PROJECTS EXPENSE	0.00	0.00	0.00	0.0%
5610 · POLICE-CAP IMP	0.00	0.00	0.00	0.0%
5620 · STREET-CAP IMP	0.00	0.00	0.00	0.0%

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5630 · REC CEN/PARK-CAP IMP	0.00	0.00	0.00	0.0%
Total Expense	4,209,611.02	4,397,354.27	-187,743.25	95.7%
Net Income	21,717.76	-47,041.45	68,759.21	-46.2%

BELLEFONTAINE NEIGHBORS

Balance Sheet

As of May 31, 2018

	May 31, 18	May 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · TOTAL CASH				
INVESTMENTS				
1011 · MMA-CITIZENS BANK	514,777.97	792,000.35	-277,222.38	-35.0%
Total INVESTMENTS	514,777.97	792,000.35	-277,222.38	-35.0%
1001 · PETTY CASH-OFFICE	200.00	200.00	0.00	0.0%
1002 · PETTY CASH-RC	140.00	140.00	0.00	0.0%
1003.4 · OPERATING ACCT-NEW	497,496.62	553,851.16	-56,354.54	-10.2%
1004 · PAYROLL-CITIZENS	7,090.29	4,317.90	2,772.39	64.2%
1004.5 · FSA-ACCOUNT	2,756.35	1,879.11	877.24	46.7%
Total 1000 · TOTAL CASH	1,022,461.23	1,352,388.52	-329,927.29	-24.4%
1020 · RESTRICTED CASH				
1025 · BAIL BOND ACCOUNT-2	2,714.50	2,275.00	439.50	19.3%
Total 1020 · RESTRICTED CASH	2,714.50	2,275.00	439.50	19.3%
Total Checking/Savings	1,025,175.73	1,354,663.52	-329,487.79	-24.3%
Accounts Receivable				
1030 · ACCOUNTS RECEIVABLE				
1033 · UTILITY TAXES	225,197.31	16,966.03	208,231.28	1,227.3%
1034 · SALES TAX	390,646.30	135,000.00	255,646.30	189.4%
1035 · GASOLINE	61,890.38	49,539.00	12,351.38	24.9%
1036 · MOTOR VEHICLE	11,886.86	0.00	11,886.86	100.0%
1037 · CIGARETTE	2,721.49	0.00	2,721.49	100.0%
1044 · A/R REAL ESTATE	35,096.99	34,545.00	551.99	1.6%
1045 · OTHER	0.00	260,000.00	-260,000.00	-100.0%
1046 · DEFERRED	48,983.00	109,484.00	-60,501.00	-55.3%
1047 · DAMAGE RESTITUTION	2,313.12	0.00	2,313.12	100.0%
1048 · PERSONAL PROP	20,000.00	11,382.00	8,618.00	75.7%
1049.4 · ACCOUNT RECEIVABLE-GRG PEOJECT	-4,614.00	0.00	-4,614.00	-100.0%
1030 · ACCOUNTS RECEIVABLE - Other	0.00	0.18	-0.18	-100.0%
Total 1030 · ACCOUNTS RECEIVABLE	794,121.45	616,916.21	177,205.24	28.7%
Total Accounts Receivable	794,121.45	616,916.21	177,205.24	28.7%
Other Current Assets				
1050 · DUE FROM SEWER FUND	-63,789.69	-127,781.93	63,992.24	50.1%
1051 · DUE FROM CAP IMP	-208,822.00	104,846.22	-313,668.22	-299.2%
1054 · DUE FROM DEBT SVC	175,281.65	400,000.00	-224,718.35	-56.2%
1055 · LOAN-GREEN ACRES	61,422.02	63,799.97	-2,377.95	-3.7%

BELLEFONTAINE NEIGHBORS

Balance Sheet

As of May 31, 2018

	May 31, 18	May 31, 17	\$ Change	% Change
1070 · PREPAID EXP				
1071 · INSURANCE-MIRMA	-24,066.00	36,786.00	-60,852.00	-165.4%
1076 · BOND FUND	11,165.00	11,165.00	0.00	0.0%
1070 · PREPAID EXP - Other	-11,165.00	-11,165.00	0.00	0.0%
Total 1070 · PREPAID EXP	-24,066.00	36,786.00	-60,852.00	-165.4%
Total Other Current Assets	-59,974.02	477,650.26	-537,624.28	-112.6%
Total Current Assets	1,759,323.16	2,449,229.99	-689,906.83	-28.2%
TOTAL ASSETS	1,759,323.16	2,449,229.99	-689,906.83	-28.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · ACCOUNTS PAYABLE				
2017 · OTHER	16,329.80	0.00	16,329.80	100.0%
2000 · ACCOUNTS PAYABLE - Other	1,525.12	25,468.50	-23,943.38	-94.0%
Total 2000 · ACCOUNTS PAYABLE	17,854.92	25,468.50	-7,613.58	-29.9%
Total Accounts Payable	17,854.92	25,468.50	-7,613.58	-29.9%
Other Current Liabilities				
2030 · RESTRICTED LIAB				
2033 · Ballistic Prot & Safety	0.00	4,687.49	-4,687.49	-100.0%
2037 · BAIL BOND-NEW	2,714.50	2,275.00	439.50	19.3%
Total 2030 · RESTRICTED LIAB	2,714.50	6,962.49	-4,247.99	-61.0%
2040 · GEN RES				
2041 · POST COMM	2.00	2.00	0.00	0.0%
2042 · POLICE TRAINING				
2042.1 · POLICE TRAINING	-42,356.58	-32,582.66	-9,773.92	-30.0%
2042 · POLICE TRAINING - Other	44,599.22	44,561.76	37.46	0.1%
Total 2042 · POLICE TRAINING	2,242.64	11,979.10	-9,736.46	-81.3%
2049.1 · ASSET FORFEITURE-JUSTICE FUND	1,013.48	52,457.23	-51,443.75	-98.1%
2049.2 · ASSET FORFEITURE-TREASURY FUND	53,391.94	0.00	53,391.94	100.0%
2052 · DRUG FUND-SHEEAN	702.00	702.00	0.00	0.0%
Total 2040 · GEN RES	57,352.06	65,140.33	-7,788.27	-12.0%
2100 · Payroll Liabilities				
2101 · FED TAXES W/H	1.00	0.00	1.00	100.0%
2103 · FICA TAXES W/H	9,458.63	9,994.75	-536.12	-5.4%
2104 · CITY TAXES W/H	-1.03	-0.03	-1.00	-3,333.3%
2105 · AFLAC W/H	-1,051.55	-1,685.90	634.35	37.6%
2106 · COURT W/H	320.67	320.67	0.00	0.0%
2107 · DENTAL W/H	-3,973.63	-2,281.20	-1,692.43	-74.2%
2109 · LEGAL W/H	2,369.96	1,869.98	499.98	26.7%
2110 · VISION	1,055.84	1,324.08	-268.24	-20.3%
2111 · A/T LIFE INSURANCE	1,557.69	1,935.42	-377.73	-19.5%
2112 · GARNISHMENT	2,357.06	-1,816.91	4,173.97	229.7%
2113 · A/T ROTH CONTRIBUTION	200.10	200.10	0.00	0.0%

BELLEFONTAINE NEIGHBORS

Balance Sheet

As of May 31, 2018

	May 31, 18	May 31, 17	\$ Change	% Change
2115 · SBG 457	1,676.75	926.75	750.00	80.9%
2118 · FSA-WITHHELD	-934.60	26,631.63	-27,566.23	-103.5%
Total 2100 · Payroll Liabilities	13,036.89	37,419.34	-24,382.45	-65.2%
2150 · FEES TO REMIT				
2151 · DVS-FEES	720.00	1,216.00	-496.00	-40.8%
2152 · CVC-FEES	1,834.46	4,824.57	-2,990.11	-62.0%
2153 · LET-FEES	4,159.50	3,607.50	552.00	15.3%
2150 · FEES TO REMIT - Other	7.00	1.00	6.00	600.0%
Total 2150 · FEES TO REMIT	6,720.96	9,649.07	-2,928.11	-30.4%
2160 · OTHER LIAB				
2161 · DEFERRED	99,630.00	163,864.00	-64,234.00	-39.2%
2161.1 · DEFERRED REV-GREAT RIVERS GREEN	434.65	-0.32	434.97	135,928.1%
2163 · ACCRUED PAYROLL	138,429.43	0.00	138,429.43	100.0%
2164.3 · RESERVE FOR TELE-CHARTER	5,265.89	7,376.58	-2,110.69	-28.6%
2164.4 · RESERVE FOR SECURITY BENEFIT	3,992.69	3,992.69	0.00	0.0%
2168 · AMEREN-UE PAID UNDER PROTEST	4,218.22	0.00	4,218.22	100.0%
2190 · DEBT SERVICE FUND				
2191 · BOND FUND-RE TAXES	188,455.96	606,932.75	-418,476.79	-69.0%
2192 · BOND FUND-PP TAXES	120,369.26	165,638.98	-45,269.72	-27.3%
Total 2190 · DEBT SERVICE FUND	308,825.22	772,571.73	-463,746.51	-60.0%
Total 2160 · OTHER LIAB	560,796.10	947,804.68	-387,008.58	-40.8%
2161.2 · DEF REVENUE GREEN ACRES	65,836.50	67,386.00	-1,549.50	-2.3%
Total Other Current Liabilities	706,457.01	1,134,361.91	-427,904.90	-37.7%
Total Current Liabilities	724,311.93	1,159,830.41	-435,518.48	-37.6%
Total Liabilities	724,311.93	1,159,830.41	-435,518.48	-37.6%
Equity				
3000 · GEN RESERVES				
3001 · Opening Bal Equity	686,841.13	686,841.13	0.00	0.0%
3000 · GEN RESERVES - Other	20,909.15	20,909.15	0.00	0.0%
Total 3000 · GEN RESERVES	707,750.28	707,750.28	0.00	0.0%
3002 · Retained Earnings	305,543.19	493,888.93	-188,345.74	-38.1%
Net Income	21,717.76	87,760.37	-66,042.61	-75.3%
Total Equity	1,035,011.23	1,289,399.58	-254,388.35	-19.7%
TOTAL LIABILITIES & EQUITY	1,759,323.16	2,449,229.99	-689,906.83	-28.2%

6/30/2018

**CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
July 2017 through May 2018**

	<u>Jul '17 - May 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · INCOME				
4001 · RECEIPTS	665,719	641,667	24,052	104%
4002 · INT EARNED	4,934	2,750	2,184	179%
4010 · STREET REPAIR SETTLEMENT	283,953			
Total 4000 · INCOME	<u>954,607</u>	<u>644,417</u>	<u>310,190</u>	<u>148%</u>
Total Income	954,607	644,417	310,190	148%
Expense				
5000 · ADMINISTRATION				
5003 · SPECIAL PROJECTS	0	10,083	-10,083	0%
5030 · ST CYR NET				
5031 · ST CYR INCOME	0	0	0	0%
5032 · ST CYR EXPENSE	0	0	0	0%
Total 5030 · ST CYR NET	0	0	0	0%
5040 · ASHBROOK NET				
5041 · ASHBROOK INCOME	-15,076			
5042 · ASHBROOK EXPENSE	23,423			
Total 5040 · ASHBROOK NET	8,347			
5050 · SHEPLY NET				
5051 · SHEPLY INCOME	0	0	0	0%
5052 · SHEPLY EXPENSE	0	0	0	0%
Total 5050 · SHEPLY NET	0	0	0	0%
5055 · Bissell Hills Park Construction	3,778			
Total 5000 · ADMINISTRATION	12,125	10,083	2,041	120%
5035 · Administrative equipment maint.	26,047	13,750	12,297	189%
5060 · 2017 STREET PROJECT				
5064 · STREET REPAIR MOAMWater	295,953			
Total 5060 · 2017 STREET PROJECT	295,953			
5100 · STREET				
5103.3 · SALT & TAR	13,500	22,917	-9,417	59%
5104 · ASPHALT&CONCRETE	2,297	18,333	-16,036	13%

6/30/2018

**CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
July 2017 through May 2018**

	Jul '17 - May 18	Budget	\$ Over Budget	% of Budget
5120 · OPERATIONS				
5121 · SALARIES	187,029	165,917	21,112	113%
5122 · FICA	12,505	12,693	-188	99%
5223 · EQUIP-MAINT	18,343	27,500	-9,157	67%
Total 5120 · OPERATIONS	217,877	206,110	11,767	106%
Total 5100 · STREET	233,674	247,360	-13,685	94%
5300 · REC CENTER				
5303.7 · CAPITAL EXPENSE	0	110,000	-110,000	0%
5312 · EQUIP MAINT	31,118	22,917	8,201	136%
5318.1 · POOL-RESURFACE	0	40,000	-40,000	0%
5320 · OPERATIONS				
5321 · SALARIES	91,191	166,833	-75,642	55%
5322 · FICA	12,575	12,764	-189	99%
Total 5320 · OPERATIONS	103,766	179,597	-75,831	58%
Total 5300 · REC CENTER	134,884	352,514	-217,630	38%
5400 · POLICE				
5401 · CARS	19,500	0	19,500	100%
5401.3 · COMPUTER	0	0	0	0%
5420 · OPERATIONS				
5422 · EQUIP MAINT	3,529	0	3,529	100%
5424 · VEHICLE MAINTENANCE	0	14,965	-14,965	0%
Total 5420 · OPERATIONS	3,529	14,965	-11,435	24%
Total 5400 · POLICE	23,029	14,965	8,065	154%
Total Expense	725,713	638,672	87,041	114%
Net Income	228,894	5,745	223,149	3,984%

CAPITAL IMPROVEMENT FUND
Balance Sheet
As of May 31, 2018

	May 31, 18	May 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH				
1005 · MMA-CITIZENS BANK	1,062,097.32	1,130,252.91	-68,155.59	-6.0%
Total 1000 · CASH	1,062,097.32	1,130,252.91	-68,155.59	-6.0%
Total Checking/Savings	1,062,097.32	1,130,252.91	-68,155.59	-6.0%
Accounts Receivable				
1010 · ACCOUNT RECEIVABLE	-702,730.21	-595,846.21	-106,884.00	-17.9%
Total Accounts Receivable	-702,730.21	-595,846.21	-106,884.00	-17.9%
Other Current Assets				
1040 · DUE FROM GEN FUND	203,661.00	36,462.00	167,199.00	458.6%
1045 · GRANT RECEIVABLE	4,614.00	0.00	4,614.00	100.0%
Total Other Current Assets	208,275.00	36,462.00	171,813.00	471.2%
Total Current Assets	567,642.11	570,868.70	-3,226.59	-0.6%
TOTAL ASSETS	567,642.11	570,868.70	-3,226.59	-0.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · ACCOUNT PAYABLE				
2001 · ACCOUNT PAYABLE	-33,822.90	4,177.10	-38,000.00	-909.7%
2000 · ACCOUNT PAYABLE - Other	19,021.00	13,253.00	5,768.00	43.5%
Total 2000 · ACCOUNT PAYABLE	-14,801.90	17,430.10	-32,232.00	-184.9%
Total Accounts Payable	-14,801.90	17,430.10	-32,232.00	-184.9%
Other Current Liabilities				
2020 · DUE TO OTHER FUNDS				
2021 · GENERAL FUND	0.00	122,659.03	-122,659.03	-100.0%
Total 2020 · DUE TO OTHER FUNDS	0.00	122,659.03	-122,659.03	-100.0%
2031 · ACCRUED SALARY	7,716.00	7,716.00	0.00	0.0%
Total Other Current Liabilities	7,716.00	130,375.03	-122,659.03	-94.1%
Total Current Liabilities	-7,085.90	147,805.13	-154,891.03	-104.8%
Total Liabilities	-7,085.90	147,805.13	-154,891.03	-104.8%

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Cash Basis

CAPITAL IMPROVEMENT FUND
Balance Sheet
As of May 31, 2018

	<u>May 31, 18</u>	<u>May 31, 17</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
3110 - Retained Earnings	345,834.10	183,585.67	162,248.43	88.4%
Net Income	228,893.91	239,477.90	-10,583.99	-4.4%
Total Equity	<u>574,728.01</u>	<u>423,063.57</u>	<u>151,664.44</u>	<u>35.9%</u>
TOTAL LIABILITIES & EQUITY	<u>567,642.11</u>	<u>570,868.70</u>	<u>-3,226.59</u>	<u>-0.6%</u>

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

	<u>Jul '17 - May 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · INCOME				
4001 · RECEIPTS	37,621	165,000	-127,379	23%
4002 · INT EARNED	387	138	250	282%
Total 4000 · INCOME	<u>38,009</u>	<u>165,138</u>	<u>-127,129</u>	<u>23%</u>
Total Income	38,009	165,138	-127,129	23%
Expense				
5000 · DEPT EXPENSES				
5001 · SEWER REPAIRS	74,150	68,750	5,400	108%
5003 · SEWER REPAIR MATERIALS	2,060	1,604	456	128%
5004 · REFUNDS	784	917	-133	86%
5007 · ADMIN COSTS	10,000	11,000	-1,000	91%
Total 5000 · DEPT EXPENSES	<u>86,994</u>	<u>82,271</u>	<u>4,723</u>	<u>106%</u>
Total Expense	86,994	82,271	4,723	106%
Net Income	<u><u>-48,985</u></u>	<u><u>82,867</u></u>	<u><u>-131,852</u></u>	<u><u>-59%</u></u>

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06/30/18

Accrual Basis

SEWER FUND
Balance Sheet
As of May 31, 2018

	May 31, 18	May 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH				
1003 · MMA-CITIZENS BANK	154,151.99	65,802.44	88,349.55	134.3%
Total 1000 · CASH	154,151.99	65,802.44	88,349.55	134.3%
Total Checking/Savings	154,151.99	65,802.44	88,349.55	134.3%
Other Current Assets				
1030 · DUE FROM GEN FUND	-12,273.80	131,156.88	-143,430.68	-109.4%
Total Other Current Assets	-12,273.80	131,156.88	-143,430.68	-109.4%
Total Current Assets	141,878.19	196,959.32	-55,081.13	-28.0%
TOTAL ASSETS	141,878.19	196,959.32	-55,081.13	-28.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2020 · DUE TO OTHER FUNDS	0.00	-84,698.92	84,698.92	100.0%
Total Other Current Liabilities	0.00	-84,698.92	84,698.92	100.0%
Total Current Liabilities	0.00	-84,698.92	84,698.92	100.0%
Total Liabilities	0.00	-84,698.92	84,698.92	100.0%
Equity				
1110 · Retained Earnings	190,863.58	150,364.07	40,499.51	26.9%
Net Income	-48,985.39	131,294.17	-180,279.56	-137.3%
Total Equity	141,878.19	281,658.24	-139,780.05	-49.6%
TOTAL LIABILITIES & EQUITY	141,878.19	196,959.32	-55,081.13	-28.0%

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06/30/18

Cash Basis

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND
Profit & Loss Budget vs. Actual
July 2017 through June 2018

	<u>Jul '17 - Jun 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
INTEREST	1,528.88	650.00	878.88	235.2%
OTHER	2,918.64	0.00	2,918.64	100.0%
PERSONAL PROPERTY TAX	118,443.55	95,000.00	23,443.55	124.7%
REAL ESTATE TAXES	305,388.62	500,000.00	-194,611.38	61.1%
Total Income	<u>428,279.69</u>	<u>595,650.00</u>	<u>-167,370.31</u>	<u>71.9%</u>
Expense				
INTEREST PAID	470,039.95	300,326.00	169,713.95	156.5%
OTHER EXP	75.00			
PRINCIPAL PAID	508,598.07	250,000.00	258,598.07	203.4%
Total Expense	<u>978,713.02</u>	<u>550,326.00</u>	<u>428,387.02</u>	<u>177.8%</u>
Net Income	<u><u>-550,433.33</u></u>	<u><u>45,324.00</u></u>	<u><u>-595,757.33</u></u>	<u><u>-1,214.4%</u></u>

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

Balance Sheet

As of May 31, 2018

	May 31, 18	May 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
MMA CITIZENS	376,041	215,680	160,361	74%
Total Checking/Savings	376,041	215,680	160,361	74%
Other Current Assets				
AIR PERSONAL PROPERTY	82,429	55,109	27,320	50%
AIR REAL ESTATE	104,877	81,573	23,304	29%
DUE FROM GENERAL FUND	-204,211	199,689	-403,900	-202%
Total Other Current Assets	-16,905	336,371	-353,276	-105%
Total Current Assets	359,136	552,051	-192,915	-35%
TOTAL ASSETS	359,136	552,051	-192,915	-35%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
DEFERRED LIABILITIES				
PERSONAL PROP TAXES	15,188	-5,988	21,176	354%
REAL ESTATEB TAXES	97,973	76,101	21,872	29%
Total DEFERRED LIABILITIES	113,161	70,113	43,048	61%
DEFERRED PERSONAL PROPE...	54,974	54,974	0	0%
Total Other Current Liabilities	168,135	125,087	43,048	34%
Total Current Liabilities	168,135	125,087	43,048	34%
Total Liabilities	168,135	125,087	43,048	34%
Equity				
Retained Earnings	741,434	234,058	507,377	217%
Net Income	-550,433	192,907	-743,340	-385%
Total Equity	191,001	426,964	-235,963	-55%
TOTAL LIABILITIES & EQUITY	359,136	552,051	-192,915	-35%