

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July through December 2018

2/21/2019

	Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Income				
4001 · TAXES				
4002 · SALES TAX				
4002.1 · SALES TAX - PROP P FUNDS	202,916.21	271,500.00	-68,583.79	74.7%
4002 · SALES TAX - Other	842,922.25	859,257.98	-16,335.73	98.1%
Total 4002 · SALES TAX	1,045,838.46	1,130,757.98	-84,919.52	92.5%
4003 · MTR VEHALCAL	71,642.70	92,415.98	-20,773.28	77.5%
4004 · GAS TAX	152,353.17	138,897.98	13,455.19	109.7%
4005 · CIGARETTE	12,063.54	13,386.52	-1,322.98	90.1%
4006 · REAL ESTATE	79,780.58	35,148.52	44,632.06	227.0%
4006.1 · PERSONAL PROPERTY TAX	11,248.93	6,237.52	5,011.41	180.3%
4008 · RAILROAD TAX	0.00	38,922.00	-38,922.00	0.0%
4008.2 · ROAD FUND	36,370.26	34,335.98	2,034.28	105.9%
4001 · TAXES - Other	0.00	0.00	0.00	0.0%
Total 4001 · TAXES	1,409,297.64	1,490,102.48	-80,804.84	94.6%
4010 · GROSS RECEIPTS TAXES				
4009 · CABLE TAX	48,337.47	62,222.02	-13,884.55	77.7%
4011 · TELEPHONE-REGULAR	146,054.59	179,276.48	-33,221.89	81.5%
4012 · ELECTRIC	388,439.71	255,785.98	132,653.73	151.9%
4013 · GAS	23,585.66	58,584.52	-34,998.86	40.3%
4014 · WATER	40,518.56	48,144.98	-7,626.42	84.2%
Total 4010 · GROSS RECEIPTS TAXES	646,935.99	604,013.98	42,922.01	107.1%
4020 · LICENSES				
4021 · MERCHANTS	257.07	40,000.00	-39,742.93	0.6%
4022 · OCCUPATIONAL	1,275.00	7,500.00	-6,225.00	17.0%
4023 · LIQUOR	1,072.50	1,000.00	72.50	107.3%
4024 · MANUFACTURE	0.00	2,500.00	-2,500.00	0.0%
4026 · DOG TAGS	4.00	180.00	-176.00	2.2%
Total 4020 · LICENSES	2,608.57	51,180.00	-48,571.43	5.1%
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%
Total 4030 · INTERGOVERNMENT-GRANTS	0.00	0.00	0.00	0.0%

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4040 · COURT FINES AND FEES				
4041 · FINES	58,405.20	60,000.00	-1,594.80	97.3%
4042 · COURT COSTS	6,004.00	3,999.98	2,004.02	150.1%
4043 · OTHER	2,265.00	9,000.00	-6,735.00	25.2%
4044 · POLICE-TRAINING	1,710.00			
4045 · BOND FORFEITURE	1,300.00	3,000.00	-1,700.00	43.3%
4047 · LIVE SCAN	63.00			
4048 · JAIL FEES COLLECTED	445.80	399.98	45.82	111.5%
4040 · COURT FINES AND FEES - Other	651.50			
Total 4040 · COURT FINES AND FEES	70,844.50	76,399.96	-5,555.46	92.7%
4050 · PERMITS				
4051 · CONSTRUCTION	3,554.00	6,000.00	-2,446.00	59.2%
4052 · OCCUPANCY	2,870.00	3,300.00	-430.00	87.0%
4054 · BUILDING - SPECIAL ASSESSMENTS	24,616.70	20,000.02	4,616.68	123.1%
4055 · CONCRETE	105.00	200.02	-95.02	52.5%
4056 · HEATING/AC	1,100.00	1,200.00	-100.00	91.7%
4057 · SIDING/ROOFING	650.00	1,200.00	-550.00	54.2%
4058 · INSPECTIONS	10,260.00	8,000.02	2,259.98	128.2%
Total 4050 · PERMITS	43,155.70	39,900.06	3,255.64	108.2%
4060 · REC CENTER INC				
4063 · WEIGHT ROOM	801.00	12,000.00	-11,199.00	6.7%
4064 · GYM LESSONS	1,741.30	3,000.00	-1,258.70	58.0%
4065 · HANDBALL	120.00	500.02	-380.02	24.0%
4066 · SWIMMING	4,982.00	6,300.00	-1,318.00	79.1%
4067 · SWIM LESSONS	10,530.72	14,000.02	-3,469.30	75.2%
4069 · ROOM RENT	5,705.00	5,000.02	704.98	114.1%
4070 · PARK	1,063.00	2,000.02	-937.02	53.1%
4071 · SWIM TEAM	2,455.75	8,000.02	-5,544.27	30.7%
4074 · SNACK BAR				
4074.1 · GOLF	148.00	500.02	-352.02	29.6%
4074 · SNACK BAR - Other	4,077.85	3,999.98	77.87	101.9%
Total 4074 · SNACK BAR	4,225.85	4,500.00	-274.15	93.9%
4075 · USER FEES	576.00	999.98	-423.98	57.6%
4077 · ID CARDS	8,575.00	10,500.00	-1,925.00	81.7%

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4079 · OTHER				
4078 · SPECIAL EVENTS	4,694.13	6,000.00	-1,305.87	78.2%
4080 · MISC	1,694.00	2,000.02	-306.02	84.7%
4080.1 · ADM REIMB-SEWER	0.00	0.00	0.00	0.0%
4079 · OTHER - Other	3,814.97	0.00	3,814.97	100.0%
Total 4079 · OTHER	10,203.10	8,000.02	2,203.08	127.5%
Total 4060 · REC CENTER INC	50,978.72	74,800.10	-23,821.38	68.2%
4090 · OTHER INCOME				
4091 · ELECTION FEES	50.00			
4095 · INTEREST INC	2,754.91	1,599.98	1,154.93	172.2%
4095.1 · INTEREST-GREEN ACRES	2,471.95	800.02	1,671.93	309.0%
4096 · SEWER FUND REIMB	4,000.00			
4097 · MISC	-1,563.74	500.02	-2,063.76	-312.7%
4090 · OTHER INCOME - Other	0.00	0.00	0.00	0.0%
Total 4090 · OTHER INCOME	7,713.12	2,900.02	4,813.10	266.0%
4199 · STREET PROJECTS INCOME				
4203 · SPEC ASSES-GREEN ACRES	32.09			
4204 · ASHBROOK DRIVE INCOME	0.00			
Total 4199 · STREET PROJECTS INCOME	32.09			
Total Income	2,231,566.33	2,339,296.60	-107,730.27	95.4%
Gross Profit	2,231,566.33	2,339,296.60	-107,730.27	95.4%
Expense				
5000 · ADMINISTRATION				
5001 · SALARY EXPENSE				
5002 · SALARY	95,076.43	85,680.00	9,396.43	111.0%
5003 · FICA EXPENSE	7,073.26	6,554.52	518.74	107.9%
5004 · MED INS	219,527.62	233,476.50	-13,948.88	94.0%
5004.2 · MED INS W/H	-44,483.39	-56,034.52	11,551.13	79.4%
5004.5 · MED REINBURSEMENT	4,020.02	3,000.00	1,020.02	134.0%
5005 · PENSION-LAGERS	-10,225.34	5,828.00	-16,053.34	-175.5%
5006 · PENSION-CITY PLAN	16,110.25	22,500.00	-6,389.75	71.6%
5007 · UNEMP INS	1,955.27	800.02	1,155.25	244.4%
5008 · FSA EXPENSE	14,823.25	3,000.00	11,823.25	494.1%
Total 5001 · SALARY EXPENSE	303,877.37	304,804.52	-927.15	99.7%

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5009 · ADM-FEES				
5010 · AUDIT FEE	18,034.00	10,500.00	7,534.00	171.8%
5011 · MEMBERSHIPS	7,748.00	5,400.00	2,348.00	143.5%
5012 · CONVENTIONS	1,736.46	3,000.00	-1,263.54	57.9%
5013 · ELECTION FEES	7,687.57	3,699.98	3,987.59	207.8%
5014 · TRAINING	327.26	1,325.02	-997.76	24.7%
5016 · TUITION REIMBURSEMENT	0.00	2,499.98	-2,499.98	0.0%
5017 · IT REJIS FEES	0.00	15,399.98	-15,399.98	0.0%
Total 5009 · ADM-FEES	35,533.29	41,824.96	-6,291.67	85.0%
5020 · UTILITIES				
5021 · UTIL-ELECTRIC	34,107.06	47,887.50	-13,780.44	71.2%
5022 · UTIL-GAS	6,441.60	13,833.00	-7,391.40	46.6%
5023 · UTIL-WATER	5,229.03	1,236.00	3,993.03	423.1%
5024 · UTIL-SEWER	1,274.46	1,350.98	-76.52	94.3%
5025 · UTIL-TELEPHONE	8,434.31	7,784.02	650.29	108.4%
5026 · CABLE EXPENSE	1,875.91	1,749.98	125.93	107.2%
Total 5020 · UTILITIES	57,362.37	73,841.48	-16,479.11	77.7%
5030 · EQUIPMENT				
5031 · EQUIP-MAINT-REPAIR	0.00			
Total 5030 · EQUIPMENT	0.00			
5040 · ADM-MISC				
5041 · INSURANCE MIRMA	0.00	41,139.00	-41,139.00	0.0%
5042 · PUBLIC NOTICES	287.92	500.02	-212.10	57.6%
5043 · LEGAL FEES-REG	37,281.50	20,000.02	17,281.48	186.4%
5043.5 · LEGAL FEES-LABOR	16,247.06	5,000.02	11,247.04	324.9%
5044 · OFFICE EXP	8,184.86	10,500.00	-2,315.14	78.0%
5045 · CLEANING	300.00	699.98	-399.98	42.9%
5046 · COMMISSIONS	1,005.00	2,000.02	-995.02	50.2%
5047 · POSTAGE	2,596.50	1,500.00	1,096.50	173.1%
5049 · PHYSICALS	420.00			
5050 · ADM-OTHER				
5051 · PAYROLL EXP	4,182.81	8,450.02	-4,267.21	49.5%
5052 · ORDINANCE BOOK UPDATES	2,190.00	2,250.00	-60.00	97.3%
5053 · NEWSPAPER FUND	0.00	2,250.00	-2,250.00	0.0%
5053.1 · CREDIT CARD EXPENSE	1,345.81	999.98	345.83	134.6%
5053.2 · EXPENSE=GREEN ACRES	531.10	200.02	331.08	265.5%

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5054 · MISC EXPENSE				
5054.1 · MISC-MAYOR	0.00	249.98	-249.98	0.0%
5054.2 · ADVERTISING	825.00	999.98	-174.98	82.5%
5054.3 · YOUTH BOARD	188.99	300.00	-111.01	63.0%
5054.4 · PUBLIC RELATIONS	45.00			
5054.7 · REJIS	20,775.75	12,999.98	7,775.77	159.8%
5054.8 · KWANZA CELEBRATION	330.00			
5054 · MISC EXPENSE - Other	4,793.12	0.00	4,793.12	100.0%
Total 5054 · MISC EXPENSE	26,957.86	14,549.94	12,407.92	185.3%
5056 · WEB PAGE MAINT	780.00	999.98	-219.98	78.0%
5057 · MOSQUITO CONTROL	0.00	999.98	-999.98	0.0%
Total 5050 · ADM-OTHER	35,987.58	30,699.92	5,287.66	117.2%
Total 5040 · ADM-MISC	102,310.42	112,038.98	-9,728.56	91.3%
Total 5000 · ADMINISTRATION	499,083.45	532,509.94	-33,426.49	93.7%
5100 · BUILDING				
5101 · SALARY				
5102 · SALARY	68,040.79	75,069.98	-7,029.19	90.6%
5103 · FICA	4,946.99	5,742.98	-795.99	86.1%
5105.5 · PENSION-LAGERS	3,378.00	3,378.00	0.00	100.0%
Total 5101 · SALARY	76,365.78	84,190.96	-7,825.18	90.7%
5105 · BUILD-OTHER				
5109 · INSURANCE MIRMA	7,086.00	7,445.48	-359.48	95.2%
Total 5105 · BUILD-OTHER	7,086.00	7,445.48	-359.48	95.2%
Total 5100 · BUILDING	83,451.78	91,636.44	-8,184.66	91.1%
5200 · POLICE DEPT				
5201 · SALARY				
5202 · SALARY	799,493.56	801,741.00	-2,247.44	99.7%
5202.1 · WAGES & BENEFITS - PROP. P	245,336.21	164,427.00	80,909.21	149.2%
5202.2 · REIMBURSEMENT	-6,025.67	5,000.02	-11,025.69	-120.5%
5202.3 · REIMBURSE-HOMELAND	0.00	0.00	0.00	0.0%
5203 · FICA-MEDICARE	57,957.21	73,911.98	-15,954.77	78.4%

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5205.1 · PENSION - LAGERS	121,884.95	148,865.02	-26,980.07	81.9%
5201 · SALARY - Other	0.00	0.00	0.00	0.0%
Total 5201 · SALARY	1,218,646.26	1,193,945.02	24,701.24	102.1%
5210 · POLICE OTHER				
5211 · DUES-MEM-SUB **	200.00	470.02	-270.02	42.6%
5212.1 · INVESTIGATIVE/EVIDENCE	360.60	1,925.02	-1,564.42	18.7%
5213 · CONFERENCES **	886.85	999.98	-113.13	88.7%
5214 · EQUIPMENT	2,221.56	11,424.00	-9,202.44	19.4%
5215 · FUEL	9,185.36	14,000.02	-4,814.66	65.6%
5216 · PAID OVERTIME	0.00	2,499.98	-2,499.98	0.0%
5217 · DETENTION	280.00	1,250.02	-970.02	22.4%
5218 · RMS AND COMMUNICATIONS	36,169.68	38,000.02	-1,830.34	95.2%
5219 · IT REJIS-POLICE	16,629.60	17,075.48	-445.88	97.4%
5220 · MIRMA INSURANCE	76,351.89	77,345.02	-993.13	98.7%
5221 · OFFICE SUPPLIES	1,242.15	2,874.98	-1,632.83	43.2%
5222 · PERSONNEL CLOTHING & EQUIP...	7,146.50	7,100.02	46.48	100.7%
5223 · TRAINING & ORIENTATION	-1,882.50	0.00	-1,882.50	100.0%
5224 · COMMUNITY SERVICES	914.44	500.02	414.42	182.9%
5225 · MOBILE PHONES	2,607.51	3,099.98	-492.47	84.1%
5226 · EMERGENCY SERVICES	20.71	0.00	20.71	100.0%
5227 · CONTRACTS AND WARRANTIES	8,535.00	7,089.98	1,445.02	120.4%
5228 · MAJOR CASE SQUAD	681.69	0.00	681.69	100.0%
5229 · PROMOTIONS ASSES. CENTER	0.00	249.98	-249.98	0.0%
5230 · LAW ENFORCEMENT CERT. PRO...	0.00	834.00	-834.00	0.0%
5231 · SPECIAL PROGRAMS	612.62	800.02	-187.40	76.6%
Total 5210 · POLICE OTHER	162,163.66	187,538.54	-25,374.88	86.5%
Total 5200 · POLICE DEPT	1,380,809.92	1,381,483.56	-673.64	100.0%
5300 · STREET DEPT				
5301 · SALARIES				
5302 · SALARIES	16,794.36	21,579.98	-4,785.62	77.8%
5303 · FICA-MEDICARE	1,126.74	1,650.98	-524.24	68.2%
5305 · PENSION-LAGERS	4,854.00	4,854.00	0.00	100.0%
Total 5301 · SALARIES	22,775.10	28,084.96	-5,309.86	81.1%

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5310 · STREET OTHER				
5313 · STREET LIGHTS	83,453.68	73,020.98	10,432.70	114.3%
5314 · INSURANCE MIRMA	10,182.00	10,877.48	-695.48	93.6%
5316 · UNIFORMS	592.43	800.02	-207.59	74.1%
5319 · MISC	300.00			
5320 · FUEL	10,687.23	14,000.02	-3,312.79	76.3%
5321 · TELEPHONE	140.15	1,200.00	-1,059.85	11.7%
Total 5310 · STREET OTHER	105,355.49	99,898.50	5,456.99	105.5%
Total 5300 · STREET DEPT	128,130.59	127,983.46	147.13	100.1%
5400 · COURT DEPT				
5401 · SALARIES				
5402 · SALARIES	31,933.18	32,799.98	-866.80	97.4%
5403 · FICA-MEDICARE	2,082.50	2,508.98	-426.48	83.0%
5405 · PENSION-LAGERS	1,476.00	1,476.00	0.00	100.0%
Total 5401 · SALARIES	35,491.68	36,784.96	-1,293.28	96.5%
5410 · OTHER				
5412 · INSURANCE MIRMA	3,096.00	3,096.00	0.00	100.0%
5413 · MISC	0.00	500.02	-500.02	0.0%
5414 · OFFICE SUPPLIES	0.00	300.00	-300.00	0.0%
5415 · BOND FORFEITURES	0.00	3,000.00	-3,000.00	0.0%
5416 · IT REJIS FEES	0.00	3,884.48	-3,884.48	0.0%
Total 5410 · OTHER	3,096.00	10,780.50	-7,684.50	28.7%
Total 5400 · COURT DEPT	38,587.68	47,565.46	-8,977.78	81.1%
5500 · RECREATION CENTER				
5501 · SALARIES				
5502 · SALARY	112,546.44	107,765.48	4,780.96	104.4%
5502.1 · RC-PT	77,052.63	80,906.02	-3,853.39	95.2%
5503 · FICA-MEDICARE	13,958.87	15,024.02	-1,065.15	92.9%
5505 · PENSION-LAGERS	1,612.00	5,736.00	-4,124.00	28.1%
Total 5501 · SALARIES	205,169.94	209,431.52	-4,261.58	98.0%

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5510 · RC-OTHER				
5511 · EQUIP-MAINT	8,942.47	9,999.98	-1,057.51	89.4%
5512 · INSURANCE MIRMA	12,042.00	7,445.48	4,596.52	161.7%
5513 · OFFICE	26.09	1,500.00	-1,473.91	1.7%
5514 · SNACK BAR	2,718.90	2,250.00	468.90	120.8%
5515 · CLEANING	1,882.58	2,000.02	-117.44	94.1%
5516 · SPECIAL EVENTS	2,259.67	6,000.00	-3,740.33	37.7%
5520 · SWIM TEAM	1,480.50	4,500.00	-3,019.50	32.9%
5522 · INSTRUCTORS	1,471.46	1,900.02	-428.56	77.4%
5523 · RC MISC	4,337.41	2,000.02	2,337.39	216.9%
5524 · TELEPHONE	1,315.88	1,599.98	-284.10	82.2%
Total 5510 · RC-OTHER	36,476.96	39,195.50	-2,718.54	93.1%
5530 · CAPITAL EXPENSE	0.00			
Total 5500 · RECREATION CENTER	241,646.90	248,627.02	-6,980.12	97.2%
5599 · STREET PROJECTS EXPENSE	0.00			
5610 · POLICE-CAP IMP	0.00			
5620 · STREET-CAP IMP	0.00			
5630 · REC CEN/PARK-CAP IMP	0.00			
Total Expense	2,371,710.32	2,429,805.88	-58,095.56	97.6%
Net Income	-140,143.99	-90,509.28	-49,634.71	154.8%

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Balance Sheet

As of December 31, 2018

	Dec 31, 18	Dec 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · TOTAL CASH INVESTMENTS				
1011 · MMA-CITIZENS BANK	418,326.09	921,933.53	-503,607.44	-54.6%
Total INVESTMENTS	418,326.09	921,933.53	-503,607.44	-54.6%
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	1,007,442.00	1,034,600.24	-27,158.24	-2.6%
1004 · PAYROLL-CITIZENS	5,937.16	6,174.89	-237.73	-3.9%
1004.5 · FSA-ACCOUNT	5,072.65	1,212.02	3,860.63	318.5%
Total 1000 · TOTAL CASH	1,437,117.90	1,964,260.68	-527,142.78	-26.8%
1020 · RESTRICTED CASH				
1025 · BAIL BOND ACCOUNT-2	2,575.00	1,475.00	1,100.00	74.6%
Total 1020 · RESTRICTED CASH	2,575.00	1,475.00	1,100.00	74.6%
Total Checking/Savings	1,439,692.90	1,965,735.68	-526,042.78	-26.8%
Accounts Receivable				
1030 · ACCOUNTS RECEIVABLE				
1033 · UTILITY TAXES	3,820.91	105,820.91	-102,000.00	-96.4%
1034 · SALES TAX	0.30	270,646.30	-270,646.00	-100.0%
1035 · GASOLINE	24,870.38	34,497.38	-9,627.00	-27.9%
1037 · CIGARETTE	2,188.49	2,721.49	-533.00	-19.6%
1044 · A/R REAL ESTATE	35,150.99	35,150.99	0.00	0.0%
1045 · OTHER	518,050.20	-2,153.00	520,203.20	24,161.8%
1046 · COURT RECEIVABLE	63,964.00	63,964.00	0.00	0.0%
1047 · DAMAGE RESTITUTION	2,313.12	0.00	2,313.12	100.0%
1048 · PERSONAL PROP	22,925.00	22,925.00	0.00	0.0%
Total 1030 · ACCOUNTS RECEIVABLE	673,283.39	533,573.07	139,710.32	26.2%
Total Accounts Receivable	673,283.39	533,573.07	139,710.32	26.2%
Other Current Assets				
1050 · DUE FROM SEWER FUND	-119,349.34	-163,790.11	44,440.77	27.1%
1051 · DUE FROM CAP IMP	-387.55	-435,018.98	434,631.43	99.9%
1054 · DUE FROM DEBT SVC	317.65	-1,212.14	1,529.79	126.2%
1055 · LOAN-GREEN ACRES	58,430.52	61,734.59	-3,304.07	-5.4%
1070 · PREPAID EXP				
1071 · INSURANCE-MIRMA	147,513.00	110,820.00	36,693.00	33.1%
1076 · BOND FUND	10,765.00	11,165.00	-400.00	-3.6%
1070 · PREPAID EXP - Other	-11,165.00	-11,165.00	0.00	0.0%
Total 1070 · PREPAID EXP	147,113.00	110,820.00	36,293.00	32.8%
Total Other Current Assets	86,124.28	-427,466.64	513,590.92	120.2%
Total Current Assets	2,199,100.57	2,071,842.11	127,258.46	6.1%
TOTAL ASSETS	2,199,100.57	2,071,842.11	127,258.46	6.1%

BELLEFONTAINE NEIGHBORS

Balance Sheet

As of December 31, 2018

	Dec 31, 18	Dec 31, 17	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · ACCOUNTS PAYABLE				
2017 · OTHER	26,011.81	0.00	26,011.81	100.0%
2000 · ACCOUNTS PAYABLE - Other	3,064.69	17,434.17	-14,369.48	-82.4%
Total 2000 · ACCOUNTS PAYABLE	29,076.50	17,434.17	11,642.33	66.8%
Total Accounts Payable	29,076.50	17,434.17	11,642.33	66.8%
Other Current Liabilities				
2030 · RESTRICTED LIAB				
2037 · BAIL BOND-NEW	2,175.00	1,475.00	700.00	47.5%
Total 2030 · RESTRICTED LIAB	2,175.00	1,475.00	700.00	47.5%
2040 · GEN RES				
2041 · POST COMM	2.00	2.00	0.00	0.0%
2042 · POLICE TRAINING				
2042.1 · POLICE TRAINING	-48,845.91	-41,455.44	-7,390.47	-17.8%
2042 · POLICE TRAINING - Other	46,173.22	44,896.76	1,276.46	2.8%
Total 2042 · POLICE TRAINING	-2,672.69	3,441.32	-6,114.01	-177.7%
2049.1 · ASSET FORFEITURE-JUSTICE FUND	63,772.50	20,965.21	42,807.29	204.2%
2049.2 · ASSET FORFEITURE-TREASURY FUND	38,646.03	40,957.44	-2,311.41	-5.6%
2052 · DRUG FUND-SHEEAN	702.00	702.00	0.00	0.0%
Total 2040 · GEN RES	100,449.84	66,067.97	34,381.87	52.0%
2100 · Payroll Liabilities				
2101 · FED TAXES W/H	1.00	0.00	1.00	100.0%
2103 · FICA TAXES W/H	9,218.63	9,994.75	-776.12	-7.8%
2104 · CITY TAXES W/H	48.90	-0.03	48.93	163,100.0%
2105 · AFLAC W/H	-1,826.59	-1,722.91	-103.68	-6.0%
2106 · COURT W/H	2,231.19	860.20	1,370.99	159.4%
2107 · DENTAL W/H	-1,835.66	-2,919.09	1,083.43	37.1%
2109 · LEGAL W/H	2,658.41	2,158.43	499.98	23.2%
2110 · VISION	860.42	1,240.14	-379.72	-30.6%
2111 · A/T LIFE INSURANCE	1,654.27	1,793.77	-139.50	-7.8%
2112 · GARNISHMENT	4,586.06	2,195.52	2,390.54	108.9%
2113 · A/T ROTH CONTRIBUTION	275.10	200.10	75.00	37.5%
2115 · SBG 457	-779.78	1,676.75	-2,456.53	-146.5%
2118 · FSA-WITHHELD	12,196.72	13,988.07	-1,791.35	-12.8%
Total 2100 · Payroll Liabilities	29,288.67	29,465.70	-177.03	-0.6%
2150 · FEES TO REMIT				
2151 · DVS-FEES	474.00	484.00	-10.00	-2.1%
2152 · CVC-FEES	1,085.48	8,056.07	-6,970.59	-86.5%
2153 · LET-FEES	3,244.50	4,041.50	-797.00	-19.7%
2150 · FEES TO REMIT - Other	2,289.53	7.00	2,282.53	32,607.6%
Total 2150 · FEES TO REMIT	7,093.51	12,588.57	-5,495.06	-43.7%

BELLEFONTAINE NEIGHBORS

Balance Sheet

As of December 31, 2018

	Dec 31, 18	Dec 31, 17	\$ Change	% Change
2160 · OTHER LIAB				
2161 · DEFERRED	116,931.00	116,931.00	0.00	0.0%
2161.1 · DEFERRED REV-GREAT RIVERS GREEN	-435.32	-435.32	0.00	0.0%
2163 · ACCRUED PAYROLL	129,793.29	-104,905.00	234,698.29	223.7%
2164.3 · RESERVE FOR TELE-CHARTER	5,538.24	4,782.27	755.97	15.8%
2164.4 · RESERVE FOR SECURITY BENEFIT	3,992.69	3,992.69	0.00	0.0%
2166 · RESERVE-OTHER	9,372.00	9,372.00	0.00	0.0%
2168 · AMEREN-UE PAID UNDER PROTEST	0.00	3,872.72	-3,872.72	-100.0%
2169 · RESERVE FOR PROP.P EXPENDITURES	207,944.19	0.00	207,944.19	100.0%
2190 · DEBT SERVICE FUND				
2191 · BOND FUND-RE TAXES	444,134.53	379,544.94	64,589.59	17.0%
2192 · BOND FUND-PP TAXES	350,351.77	378,737.29	-28,385.52	-7.5%
Total 2190 · DEBT SERVICE FUND	794,486.30	758,282.23	36,204.07	4.8%
Total 2160 · OTHER LIAB	1,267,622.39	791,892.59	475,729.80	60.1%
2161.2 · DEF REVENUE GREEN ACRES	60,319.63	60,725.60	-405.97	-0.7%
Total Other Current Liabilities	1,466,949.04	962,215.43	504,733.61	52.5%
Total Current Liabilities	1,496,025.54	979,649.60	516,375.94	52.7%
Total Liabilities	1,496,025.54	979,649.60	516,375.94	52.7%
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	135,468.74	304,205.13	-168,736.39	-55.5%
Net Income	-140,143.99	80,237.10	-220,381.09	-274.7%
Total Equity	703,075.03	1,092,192.51	-389,117.48	-35.6%
TOTAL LIABILITIES & EQUITY	2,199,100.57	2,071,842.11	127,258.46	6.1%

CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
 July through December 2018

	Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Income				
4000 · INCOME				
4001 · RECEIPTS	357,859	327,490	30,369	109%
4002 · INT EARNED	6,369	2,400	3,969	265%
Total 4000 · INCOME	<u>364,228</u>	<u>329,890</u>	<u>34,338</u>	<u>110%</u>
Total Income	364,228	329,890	34,338	110%
Expense				
5000 · ADMINISTRATION				
5003 · SPECIAL PROJECTS	0	7,500	-7,500	0%
5040 · ASHBROOK NET				
5041 · ASHBROOK INCOME	-9,870	-285,714	275,844	3%
5042 · ASHBROOK EXPENSE	8,486	285,714	-277,228	3%
Total 5040 · ASHBROOK NET	<u>-1,384</u>	<u>0</u>	<u>-1,384</u>	<u>100%</u>
5055 · Bissell Hills Park Construction	86,907			
5056 · SALT STORAGE SHED REPLACEMENT	3,200			
Total 5000 · ADMINISTRATION	<u>88,723</u>	<u>7,500</u>	<u>81,223</u>	<u>1,183%</u>
5035 · Administrative equipment maint.	23,767	0	23,767	100%
5100 · STREET				
5103.3 · SALT & TAR	0	10,000	-10,000	0%
5104 · ASPHALT&CONCRETE	3,389	10,000	-6,611	34%
5120 · OPERATIONS				
5121 · SALARIES	87,589	107,900	-20,311	81%
5122 · FICA	6,109	8,255	-2,146	74%
5223 · EQUIP-MAINT	20,227	25,500	-5,273	79%
Total 5120 · OPERATIONS	<u>113,925</u>	<u>141,655</u>	<u>-27,729</u>	<u>80%</u>
Total 5100 · STREET	<u>117,314</u>	<u>161,654</u>	<u>-44,341</u>	<u>73%</u>
5300 · REC CENTER				
5303.7 · CAPITAL EXPENSE	0	0	0	0%
5312 · EQUIP MAINT	4,997	32,500	-27,503	15%
5318.1 · POOL-RESURFACE	0	0	0	0%
5320 · OPERATIONS				
5321 · SALARIES	57,527	46,175	11,352	125%
5322 · FICA	4,170	3,533	637	118%
Total 5320 · OPERATIONS	<u>61,697</u>	<u>49,708</u>	<u>11,990</u>	<u>124%</u>
Total 5300 · REC CENTER	<u>66,694</u>	<u>82,208</u>	<u>-15,513</u>	<u>81%</u>

CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
 July through December 2018

	<u>Jul - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5400 · POLICE				
5420 · OPERATIONS				
5422 · EQUIP MAINT	7,890	8,588	-698	92%
5424 · VEHICLE MAINTENANCE	0	6,250	-6,250	0%
Total 5420 · OPERATIONS	<u>7,890</u>	<u>14,837</u>	<u>-6,948</u>	<u>53%</u>
Total 5400 · POLICE	<u>7,890</u>	<u>14,837</u>	<u>-6,948</u>	<u>53%</u>
Total Expense	<u>304,388</u>	<u>266,199</u>	<u>38,188</u>	<u>114%</u>
Net Income	<u><u>59,841</u></u>	<u><u>63,691</u></u>	<u><u>-3,850</u></u>	<u><u>94%</u></u>

CAPITAL IMPROVEMENT FUND
Balance Sheet
As of December 31, 2018

	Dec 31, 18	Dec 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH				
1005 · MMA-CITIZENS BANK	1,289,400.39	762,105.31	527,295.08	69.2%
Total 1000 · CASH	1,289,400.39	762,105.31	527,295.08	69.2%
Total Checking/Savings	1,289,400.39	762,105.31	527,295.08	69.2%
Accounts Receivable				
1010 · ACCOUNT RECEIVABLE	-706,730.21	-702,730.21	-4,000.00	-0.6%
Total Accounts Receivable	-706,730.21	-702,730.21	-4,000.00	-0.6%
Other Current Assets				
1040 · DUE FROM GEN FUND	185,724.57	419,607.98	-233,883.41	-55.7%
1045 · GRANT RECEIVABLE	9,089.00	4,614.00	4,475.00	97.0%
Total Other Current Assets	194,813.57	424,221.98	-229,408.41	-54.1%
Total Current Assets	777,483.75	483,597.08	293,886.67	60.8%
TOTAL ASSETS	777,483.75	483,597.08	293,886.67	60.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · ACCOUNT PAYABLE				
2001 · ACCOUNT PAYABLE	-33,822.90	-33,822.90	0.00	0.0%
2000 · ACCOUNT PAYABLE - Other	44,780.00	19,021.00	25,759.00	135.4%
Total 2000 · ACCOUNT PAYABLE	10,957.10	-14,801.90	25,759.00	174.0%
Total Accounts Payable	10,957.10	-14,801.90	25,759.00	174.0%
Other Current Liabilities				
2020 · DUE TO OTHER FUNDS				
2021 · GENERAL FUND	102,184.51	0.00	102,184.51	100.0%
Total 2020 · DUE TO OTHER FUNDS	102,184.51	0.00	102,184.51	100.0%
2031 · ACCRUED SALARY	5,599.00	7,716.00	-2,117.00	-27.4%
Total Other Current Liabilities	107,783.51	7,716.00	100,067.51	1,296.9%
Total Current Liabilities	118,740.61	-7,085.90	125,826.51	1,775.7%
Total Liabilities	118,740.61	-7,085.90	125,826.51	1,775.7%

CAPITAL IMPROVEMENT FUND

Balance Sheet

As of December 31, 2018

	Dec 31, 18	Dec 31, 17	\$ Change	% Change
Equity				
3110 - Retained Earnings	598,902.40	345,834.10	253,068.30	73.2%
Net Income	59,840.74	144,848.88	-85,008.14	-58.7%
Total Equity	658,743.14	490,682.98	168,060.16	34.3%
TOTAL LIABILITIES & EQUITY	777,483.75	483,597.08	293,886.67	60.8%

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

	<u>Jul - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · INCOME				
4001 · RECEIPTS	80,399	45,000	35,399	179%
4002 · INT EARNED	776	0	776	100%
Total 4000 · INCOME	<u>81,175</u>	<u>45,000</u>	<u>36,175</u>	<u>180%</u>
Total Income	81,175	45,000	36,175	180%
Expense				
5000 · DEPT EXPENSES				
5001 · SEWER REPAIRS	27,750	41,000	-13,250	68%
5003 · SEWER REPAIR MATERIALS	900	1,200	-300	75%
5004 · REFUNDS	56	0	56	100%
5007 · ADMIN COSTS	4,000	6,000	-2,000	67%
Total 5000 · DEPT EXPENSES	<u>32,706</u>	<u>48,200</u>	<u>-15,494</u>	<u>68%</u>
Total Expense	32,706	48,200	-15,494	68%
Net Income	<u><u>48,469</u></u>	<u><u>-3,200</u></u>	<u><u>51,669</u></u>	<u><u>-1,515%</u></u>

SEWER FUND
Balance Sheet
As of December 31, 2018

	Dec 31, 18	Dec 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH				
1003 · MMA-CITIZENS BANK	155,013.70	65,898.05	89,115.65	135.2%
Total 1000 · CASH	155,013.70	65,898.05	89,115.65	135.2%
Total Checking/Savings	155,013.70	65,898.05	89,115.65	135.2%
Other Current Assets				
1030 · DUE FROM GEN FUND	119,349.81	87,892.74	31,457.07	35.8%
Total Other Current Assets	119,349.81	87,892.74	31,457.07	35.8%
Total Current Assets	274,363.51	153,790.79	120,572.72	78.4%
TOTAL ASSETS	274,363.51	153,790.79	120,572.72	78.4%
LIABILITIES & EQUITY				
Equity				
1110 · Retained Earnings	225,894.92	190,863.58	35,031.34	18.4%
Net Income	48,468.59	-37,072.79	85,541.38	230.7%
Total Equity	274,363.51	153,790.79	120,572.72	78.4%
TOTAL LIABILITIES & EQUITY	274,363.51	153,790.79	120,572.72	78.4%

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

	<u>Jul - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
INTEREST	1,284.02	0.00	1,284.02	100.0%
PERSONAL PROPERTY TAX	61,423.78	28,500.00	32,923.78	215.5%
REAL ESTATE TAXES	432,762.49	33,750.00	399,012.49	1,282.3%
Total Income	<u>495,470.29</u>	<u>62,250.00</u>	<u>433,220.29</u>	<u>795.9%</u>
Expense				
INTEREST PAID	192,512.50	192,512.50	0.00	100.0%
OTHER EXP	25.00			
PRINCIPAL PAID	0.00	0.00	0.00	0.0%
Total Expense	<u>192,537.50</u>	<u>192,512.50</u>	<u>25.00</u>	<u>100.0%</u>
Net Income	<u><u>302,932.79</u></u>	<u><u>-130,262.50</u></u>	<u><u>433,195.29</u></u>	<u><u>-232.6%</u></u>

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

Balance Sheet

As of January 20, 2019

	Jan 20, 19	Jan 20, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
MMA CITIZENS	185,011	197,590	-12,578	-6%
Total Checking/Savings	185,011	197,590	-12,578	-6%
Other Current Assets				
AIR PERSONAL PROPERTY	82,429	82,429	0	0%
AIR REAL ESTATE	104,877	104,877	0	0%
DUE FROM GENERAL FUND	304,099	407,521	-103,422	-25%
Total Other Current Assets	491,405	594,827	-103,422	-17%
Total Current Assets	676,416	792,417	-116,001	-15%
TOTAL ASSETS	676,416	792,417	-116,001	-15%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
DEFERRED LIABILITIES				
PERSONAL PROP TAXES	15,188	15,188	0	0%
REAL ESTATE TAXES	97,973	97,973	0	0%
Total DEFERRED LIABILITIES	113,161	113,161	0	0%
DEFERRED PERSONAL PROPE...	54,974	54,974	0	0%
Total Other Current Liabilities	168,135	168,135	0	0%
Total Current Liabilities	168,135	168,135	0	0%
Total Liabilities	168,135	168,135	0	0%
Equity				
Retained Earnings	205,349	741,434	-536,086	-72%
Net Income	302,933	-117,152	420,085	359%
Total Equity	508,281	624,282	-116,001	-19%
TOTAL LIABILITIES & EQUITY	676,416	792,417	-116,001	-15%