

9:11 AM  
03/14/19  
Accrual Basis

BELLEFONTAINE NEIGHBORS  
INCOME STATEMENT  
July 2018 through February 2019

*march 21, 2019*

|  | Jul '18 - Feb 19    | Budget              | \$ Over Budget     | % of Budget   |
|--|---------------------|---------------------|--------------------|---------------|
| <b>Income</b>                              |                     |                     |                    |               |
| <b>4001 · TAXES</b>                        |                     |                     |                    |               |
| <b>4002 · SALES TAX</b>                    |                     |                     |                    |               |
| 4002.1 · SALES TAX - PROP P FUNDS          | 301,319.53          | 362,000.00          | -60,680.47         | 83.2%         |
| 4002 · SALES TAX - Other                   | 1,077,071.73        | 1,145,677.32        | -68,605.59         | 94.0%         |
| <b>Total 4002 · SALES TAX</b>              | <b>1,378,391.26</b> | <b>1,507,677.32</b> | <b>-129,286.06</b> | <b>91.4%</b>  |
| 4003 · MTR VEHCAL                          | 94,589.73           | 123,221.32          | -28,631.59         | 76.8%         |
| 4004 · GAS TAX                             | 200,447.22          | 185,197.32          | 15,249.90          | 108.2%        |
| 4005 · CIGARETTE                           | 15,522.74           | 17,848.68           | -2,325.94          | 87.0%         |
| 4006 · REAL ESTATE                         | 122,631.90          | 190,864.68          | -68,232.78         | 64.3%         |
| 4006.1 · PERSONAL PROPERTY TAX             | 22,482.02           | 40,316.68           | -17,834.66         | 55.8%         |
| 4008 · RAILROAD TAX                        | 72,069.46           | 51,896.00           | 20,173.46          | 138.9%        |
| 4008.2 · ROAD FUND                         | 58,257.95           | 45,781.32           | 12,476.63          | 127.3%        |
| 4001 · TAXES - Other                       | 0.00                | 0.00                | 0.00               | 0.0%          |
| <b>Total 4001 · TAXES</b>                  | <b>1,964,392.28</b> | <b>2,162,803.32</b> | <b>-198,411.04</b> | <b>90.8%</b>  |
| <b>4010 · GROSS RECEIPTS TAXES</b>         |                     |                     |                    |               |
| 4009 · CABLE TAX                           | 73,130.96           | 82,962.68           | -9,831.72          | 88.1%         |
| 4011 · TELEPHONE-REGULAR                   | 275,457.69          | 239,035.32          | 36,422.37          | 115.2%        |
| 4012 · ELECTRIC                            | 462,549.47          | 341,047.32          | 121,502.15         | 135.6%        |
| 4013 · GAS                                 | 23,585.66           | 78,112.68           | -54,527.02         | 30.2%         |
| 4014 · WATER                               | 88,263.30           | 64,193.32           | 24,069.98          | 137.5%        |
| <b>Total 4010 · GROSS RECEIPTS TAXES</b>   | <b>922,987.08</b>   | <b>805,351.32</b>   | <b>117,635.76</b>  | <b>114.6%</b> |
| <b>4020 · LICENSES</b>                     |                     |                     |                    |               |
| 4021 · MERCHANTS                           | 27,137.42           | 40,000.00           | -12,862.58         | 67.8%         |
| 4022 · OCCUPATIONAL                        | 2,200.00            | 10,000.00           | -7,800.00          | 22.0%         |
| 4023 · LIQUOR                              | 1,072.50            | 1,000.00            | 72.50              | 107.3%        |
| 4024 · MANUFACTURE                         | 2,949.91            | 2,500.00            | 449.91             | 118.0%        |
| 4026 · DOG TAGS                            | 4.00                | 180.00              | -176.00            | 2.2%          |
| <b>Total 4020 · LICENSES</b>               | <b>33,363.83</b>    | <b>53,680.00</b>    | <b>-20,316.17</b>  | <b>62.2%</b>  |
| <b>4030 · INTERGOVERNMENT-GRANTS</b>       |                     |                     |                    |               |
| 4031 · ROAD FUND                           | 0.00                | 0.00                | 0.00               | 0.0%          |
| 4032 · POLICE TRAFFIC                      | 0.00                | 0.00                | 0.00               | 0.0%          |
| 4030 · INTERGOVERNMENT-GRANTS - Other      | 0.00                | 9,000.00            | -9,000.00          | 0.0%          |
| <b>Total 4030 · INTERGOVERNMENT-GRANTS</b> | <b>0.00</b>         | <b>9,000.00</b>     | <b>-9,000.00</b>   | <b>0.0%</b>   |

BELLEFONTAINE NEIGHBORS  
INCOME STATEMENT  
July 2018 through February 2019

|  | Jul '18 - Feb 19 | Budget            | \$ Over Budget   | % of Budget   |
|--|------------------|-------------------|------------------|---------------|
| <b>4040 · COURT FINES AND FEES</b>       |                  |                   |                  |               |
| 4041 · FINES                             | 81,727.70        | 80,000.00         | 1,727.70         | 102.2%        |
| 4042 · COURT COSTS                       |                  |                   |                  |               |
| 4042.1 · COURT COSTS - EDUCATION         | 67.00            |                   |                  |               |
| 4042.2 · COURT COSTS - DEFENSE           | 67.00            |                   |                  |               |
| 4042 · COURT COSTS - Other               | 7,697.60         | 5,333.32          | 2,364.28         | 144.3%        |
| <b>Total 4042 · COURT COSTS</b>          | <b>7,831.60</b>  | <b>5,333.32</b>   | <b>2,498.28</b>  | <b>146.8%</b> |
| 4043 · OTHER                             | 3,525.00         | 12,000.00         | -8,475.00        | 29.4%         |
| 4044 · POLICE-TRAINING                   | 1,710.00         |                   |                  |               |
| 4045 · BOND FORFEITURE                   | 3,400.00         | 4,000.00          | -600.00          | 85.0%         |
| 4047 · LIVE SCAN                         | 93.00            |                   |                  |               |
| 4048 · JAIL FEES COLLECTED               | 751.80           | 533.32            | 218.48           | 141.0%        |
| 4040 · COURT FINES AND FEES - Other      | 651.50           |                   |                  |               |
| <b>Total 4040 · COURT FINES AND FEES</b> | <b>99,690.60</b> | <b>101,866.64</b> | <b>-2,176.04</b> | <b>97.9%</b>  |
| <b>4050 · PERMITS</b>                    |                  |                   |                  |               |
| 4051 · CONSTRUCTION                      | 4,142.75         | 8,000.00          | -3,857.25        | 51.8%         |
| 4052 · OCCUPANCY                         | 3,725.00         | 4,400.00          | -675.00          | 84.7%         |
| 4054 · BUILDING - SPECIAL ASSESSMENTS    | 25,808.42        | 26,666.68         | -858.26          | 96.8%         |
| 4055 · CONCRETE                          | 105.00           | 266.68            | -161.68          | 39.4%         |
| 4056 · HEATING/AC                        | 1,400.00         | 1,600.00          | -200.00          | 87.5%         |
| 4057 · SIDING/ROOFING                    | 910.00           | 1,600.00          | -690.00          | 56.9%         |
| 4058 · INSPECTIONS                       | 13,540.00        | 10,666.68         | 2,873.32         | 126.9%        |
| <b>Total 4050 · PERMITS</b>              | <b>49,631.17</b> | <b>53,200.04</b>  | <b>-3,568.87</b> | <b>93.3%</b>  |
| <b>4060 · REC CENTER INC</b>             |                  |                   |                  |               |
| 4063 · WEIGHT ROOM                       | 1,143.00         | 16,000.00         | -14,857.00       | 7.1%          |
| 4064 · GYM LESSONS                       | 3,193.05         | 4,000.00          | -806.95          | 79.8%         |
| 4065 · HANDBALL                          | 157.00           | 666.68            | -509.68          | 23.5%         |
| 4066 · SWIMMING                          | 5,468.00         | 8,400.00          | -2,932.00        | 65.1%         |
| 4067 · SWIM LESSONS                      | 17,333.47        | 18,666.68         | -1,333.21        | 92.9%         |
| 4069 · ROOM RENT                         | 7,687.00         | 6,666.68          | 1,020.32         | 115.3%        |
| 4070 · PARK                              | 1,303.00         | 2,666.68          | -1,363.68        | 48.9%         |
| 4071 · SWIM TEAM                         | 3,645.75         | 10,666.68         | -7,020.93        | 34.2%         |
| 4074 · SNACK BAR                         |                  |                   |                  |               |
| 4074.1 · GOLF                            | 148.00           | 666.68            | -518.68          | 22.2%         |
| 4074 · SNACK BAR - Other                 | 4,636.35         | 5,333.32          | -696.97          | 86.9%         |
| <b>Total 4074 · SNACK BAR</b>            | <b>4,784.35</b>  | <b>6,000.00</b>   | <b>-1,215.65</b> | <b>79.7%</b>  |

BELLEFONTAINE NEIGHBORS  
INCOME STATEMENT  
July 2018 through February 2019

|  | Jul '18 - Feb 19    | Budget              | \$ Over Budget     | % of Budget   |
|--|---------------------|---------------------|--------------------|---------------|
| 4075 · USER FEES                           | 829.00              | 1,333.32            | -504.32            | 62.2%         |
| 4077 · ID CARDS                            | 12,654.00           | 14,000.00           | -1,346.00          | 90.4%         |
| 4079 · OTHER                               |                     |                     |                    |               |
| 4078 · SPECIAL EVENTS                      | 5,942.63            | 8,000.00            | -2,057.37          | 74.3%         |
| 4080 · MISC                                | 1,694.00            | 2,666.68            | -972.68            | 63.5%         |
| 4080.1 · ADM REIMB-SEWER                   | 0.00                | 0.00                | 0.00               | 0.0%          |
| 4079 · OTHER - Other                       | 4,139.38            | 0.00                | 4,139.38           | 100.0%        |
| <b>Total 4079 · OTHER</b>                  | <b>11,776.01</b>    | <b>10,666.68</b>    | <b>1,109.33</b>    | <b>110.4%</b> |
| <b>Total 4060 · REC CENTER INC</b>         | <b>69,973.63</b>    | <b>99,733.40</b>    | <b>-29,759.77</b>  | <b>70.2%</b>  |
| 4090 · OTHER INCOME                        |                     |                     |                    |               |
| 4091 · ELECTION FEES                       | 70.00               |                     |                    |               |
| 4095 · INTEREST INC                        | 4,111.33            | 2,133.32            | 1,978.01           | 192.7%        |
| 4095.1 · INTEREST-GREEN ACRES              | 3,233.64            | 1,066.68            | 2,166.96           | 303.1%        |
| 4096 · SEWER FUND REIMB                    | 8,000.00            |                     |                    |               |
| 4097 · MISC                                | -777.56             | 666.68              | -1,444.24          | -116.6%       |
| 4090 · OTHER INCOME - Other                | 0.00                | 0.00                | 0.00               | 0.0%          |
| <b>Total 4090 · OTHER INCOME</b>           | <b>14,637.41</b>    | <b>3,866.68</b>     | <b>10,770.73</b>   | <b>378.6%</b> |
| 4199 · STREET PROJECTS INCOME              |                     |                     |                    |               |
| 4203 · SPEC ASSES-GREEN ACRES              | 32.09               |                     |                    |               |
| 4204 · ASHBROOK DRIVE INCOME               | 0.00                |                     |                    |               |
| <b>Total 4199 · STREET PROJECTS INCOME</b> | <b>32.09</b>        |                     |                    |               |
| <b>Total Income</b>                        | <b>3,154,708.09</b> | <b>3,289,501.40</b> | <b>-134,793.31</b> | <b>95.9%</b>  |
| <b>Gross Profit</b>                        | <b>3,154,708.09</b> | <b>3,289,501.40</b> | <b>-134,793.31</b> | <b>95.9%</b>  |
| <b>Expense</b>                             |                     |                     |                    |               |
| 5000 · ADMINISTRATION                      |                     |                     |                    |               |
| 5001 · SALARY EXPENSE                      |                     |                     |                    |               |
| 5002 · SALARY                              | 124,581.81          | 114,240.00          | 10,341.81          | 109.1%        |
| 5003 · FICA EXPENSE                        | 9,276.78            | 8,739.36            | 537.42             | 106.1%        |
| 5004 · MED INS                             | 297,098.78          | 311,302.00          | -14,203.22         | 95.4%         |
| 5004.2 · MED INS W/H                       | -58,577.57          | -74,712.68          | 16,135.11          | 78.4%         |
| 5004.5 · MED REINBURSEMENT                 | 5,180.02            | 4,000.00            | 1,180.02           | 129.5%        |
| 5005 · PENSION-LAGERS                      | 14,792.09           | 7,770.00            | 7,022.09           | 190.4%        |
| 5006 · PENSION-CITY PLAN                   | 20,085.25           | 30,000.00           | -9,914.75          | 67.0%         |

BELLEFONTAINE NEIGHBORS  
INCOME STATEMENT  
July 2018 through February 2019

|                                    | <u>Jul '18 - Feb 19</u> | <u>Budget</u>     | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|------------------------------------|-------------------------|-------------------|-----------------------|--------------------|
| 5007 · UNEMP INS                   | 1,955.27                | 1,066.68          | 888.59                | 183.3%             |
| 5008 · FSA EXPENSE                 | 3,103.90                | 4,000.00          | -896.10               | 77.6%              |
| <b>Total 5001 · SALARY EXPENSE</b> | <b>417,496.33</b>       | <b>406,405.36</b> | <b>11,090.97</b>      | <b>102.7%</b>      |
| <b>5009 · ADM-FEES</b>             |                         |                   |                       |                    |
| 5010 · AUDIT FEE                   | 19,254.00               | 14,000.00         | 5,254.00              | 137.5%             |
| 5011 · MEMBERSHIPS                 | 9,794.00                | 7,200.00          | 2,594.00              | 136.0%             |
| 5012 · CONVENTIONS                 | 1,736.46                | 4,000.00          | -2,263.54             | 43.4%              |
| 5013 · ELECTION FEES               | 11,530.53               | 4,933.32          | 6,597.21              | 233.7%             |
| 5014 · TRAINING                    | 492.26                  | 1,766.68          | -1,274.42             | 27.9%              |
| 5016 · TUITION REIMBURSEMENT       | 1,000.00                | 3,333.32          | -2,333.32             | 30.0%              |
| 5017 · IT REJIS FEES               | 0.00                    | 20,533.32         | -20,533.32            | 0.0%               |
| <b>Total 5009 · ADM-FEES</b>       | <b>43,807.25</b>        | <b>55,766.64</b>  | <b>-11,959.39</b>     | <b>78.6%</b>       |
| <b>5020 · UTILITIES</b>            |                         |                   |                       |                    |
| 5021 · UTIL-ELECTRIC               | 39,627.47               | 63,850.00         | -24,222.53            | 62.1%              |
| 5022 · UTIL-GAS                    | 20,262.07               | 18,444.00         | 1,818.07              | 109.9%             |
| 5023 · UTIL-WATER                  | 7,459.63                | 1,648.00          | 5,811.63              | 452.6%             |
| 5024 · UTIL-SEWER                  | 5,337.20                | 1,801.32          | 3,535.88              | 296.3%             |
| 5025 · UTIL-TELEPHONE              | 12,190.71               | 10,378.68         | 1,812.03              | 117.5%             |
| 5026 · CABLE EXPENSE               | 2,273.15                | 2,333.32          | -60.17                | 97.4%              |
| <b>Total 5020 · UTILITIES</b>      | <b>87,150.23</b>        | <b>98,455.32</b>  | <b>-11,305.09</b>     | <b>88.5%</b>       |
| <b>5030 · EQUIPMENT</b>            |                         |                   |                       |                    |
| 5031 · EQUIP-MAINT-REPAIR          | 9,154.89                |                   |                       |                    |
| <b>Total 5030 · EQUIPMENT</b>      | <b>9,154.89</b>         |                   |                       |                    |
| <b>5040 · ADM-MISC</b>             |                         |                   |                       |                    |
| 5041 · INSURANCE MIRMA             | 2,942.00                | 54,852.00         | -51,910.00            | 5.4%               |
| 5042 · PUBLIC NOTICES              | 695.62                  | 666.68            | 28.94                 | 104.3%             |
| 5043 · LEGAL FEES-REG              | 46,816.18               | 26,666.68         | 20,149.50             | 175.6%             |
| 5043.5 · LEGAL FEES-LABOR          | 21,247.06               | 6,666.68          | 14,580.38             | 318.7%             |
| 5044 · OFFICE EXP                  | 11,643.86               | 14,000.00         | -2,356.14             | 83.2%              |
| 5045 · CLEANING                    | 400.00                  | 933.32            | -533.32               | 42.9%              |
| 5046 · COMMISSIONS                 | 1,635.00                | 2,666.68          | -1,031.68             | 61.3%              |
| 5047 · POSTAGE                     | 3,396.50                | 2,000.00          | 1,396.50              | 169.8%             |
| 5049 · PHYSICALS                   | 945.00                  |                   |                       |                    |

BELLEFONTAINE NEIGHBORS  
INCOME STATEMENT  
July 2018 through February 2019

|                                    | Jul '18 - Feb 19  | Budget            | \$ Over Budget    | % of Budget   |
|------------------------------------|-------------------|-------------------|-------------------|---------------|
| <b>5050 · ADM-OTHER</b>            |                   |                   |                   |               |
| 5051 · PAYROLL EXP                 | 7,365.54          | 11,266.68         | -3,901.14         | 65.4%         |
| 5052 · ORDINANCE BOOK UPDATES      | 2,190.00          | 3,000.00          | -810.00           | 73.0%         |
| 5053 · NEWSPAPER FUND              | 0.00              | 3,000.00          | -3,000.00         | 0.0%          |
| 5053.1 · CREDIT CARD EXPENSE       | 2,178.25          | 1,333.32          | 844.93            | 163.4%        |
| 5053.2 · EXPENSE=GREEN ACRES       | 673.80            | 266.68            | 407.12            | 252.7%        |
| <b>5054 · MISC EXPENSE</b>         |                   |                   |                   |               |
| 5054.1 · MISC-MAYOR                | 0.00              | 333.32            | -333.32           | 0.0%          |
| 5054.2 · ADVERTISING               | 850.00            | 1,333.32          | -483.32           | 63.8%         |
| 5054.3 · YOUTH BOARD               | 188.99            | 400.00            | -211.01           | 47.2%         |
| 5054.4 · PUBLIC RELATIONS          | 45.00             |                   |                   |               |
| 5054.5 · BLACK HISTORY             | 1,621.41          | 2,000.00          | -378.59           | 81.1%         |
| 5054.7 · REJIS                     | 30,693.71         | 17,333.32         | 13,360.39         | 177.1%        |
| 5054.8 · KWANZA CELEBRATION        | 442.55            | 2,000.00          | -1,557.45         | 22.1%         |
| 5054 · MISC EXPENSE - Other        | 7,375.89          | 0.00              | 7,375.89          | 100.0%        |
| <b>Total 5054 · MISC EXPENSE</b>   | <b>41,217.55</b>  | <b>23,399.96</b>  | <b>17,817.59</b>  | <b>176.1%</b> |
| 5056 · WEB PAGE MAINT              | 1,040.00          | 1,333.32          | -293.32           | 78.0%         |
| 5057 · MOSQUITO CONTROL            | 2,155.00          | 1,333.32          | 821.68            | 161.6%        |
| <b>Total 5050 · ADM-OTHER</b>      | <b>56,820.14</b>  | <b>44,933.28</b>  | <b>11,886.86</b>  | <b>126.5%</b> |
| <b>Total 5040 · ADM-MISC</b>       | <b>146,541.36</b> | <b>153,385.32</b> | <b>-6,843.96</b>  | <b>95.5%</b>  |
| <b>Total 5000 · ADMINISTRATION</b> | <b>704,150.06</b> | <b>714,012.64</b> | <b>-9,862.58</b>  | <b>98.6%</b>  |
| <b>5100 · BUILDING</b>             |                   |                   |                   |               |
| <b>5101 · SALARY</b>               |                   |                   |                   |               |
| 5102 · SALARY                      | 89,447.01         | 100,093.32        | -10,646.31        | 89.4%         |
| 5103 · FICA                        | 6,502.13          | 7,657.32          | -1,155.19         | 84.9%         |
| 5105.5 · PENSION-LAGERS            | 3,941.00          | 4,504.00          | -563.00           | 87.5%         |
| <b>Total 5101 · SALARY</b>         | <b>99,890.14</b>  | <b>112,254.64</b> | <b>-12,364.50</b> | <b>89.0%</b>  |
| <b>5105 · BUILD-OTHER</b>          |                   |                   |                   |               |
| 5109 · INSURANCE MIRMA             | 8,267.00          | 9,927.32          | -1,660.32         | 83.3%         |
| <b>Total 5105 · BUILD-OTHER</b>    | <b>8,267.00</b>   | <b>9,927.32</b>   | <b>-1,660.32</b>  | <b>83.3%</b>  |
| <b>Total 5100 · BUILDING</b>       | <b>108,157.14</b> | <b>122,181.96</b> | <b>-14,024.82</b> | <b>88.5%</b>  |

BELLEFONTAINE NEIGHBORS  
INCOME STATEMENT  
July 2018 through February 2019

|                                      | Jul '18 - Feb 19    | Budget              | \$ Over Budget    | % of Budget  |
|--------------------------------------|---------------------|---------------------|-------------------|--------------|
| <b>5200 · POLICE DEPT</b>            |                     |                     |                   |              |
| <b>5201 · SALARY</b>                 |                     |                     |                   |              |
| 5202 · SALARY                        | 1,079,127.57        | 1,068,988.00        | 10,139.57         | 100.9%       |
| 5202.1 · WAGES & BENEFITS - PROP. P  | 285,671.98          | 219,236.00          | 66,435.98         | 130.3%       |
| 5202.2 · REIMBURSEMENT               | -6,025.67           | 6,666.68            | -12,692.35        | -90.4%       |
| 5202.3 · REIMBURSE-HOMELAND          | 0.00                | 0.00                | 0.00              | 0.0%         |
| 5203 · FICA-MEDICARE                 | 78,363.49           | 98,549.32           | -20,185.83        | 79.5%        |
| 5205.1 · PENSION - LAGERS            | 142,262.40          | 198,486.68          | -56,224.28        | 71.7%        |
| 5201 · SALARY - Other                | 0.00                | 0.00                | 0.00              | 0.0%         |
| <b>Total 5201 · SALARY</b>           | <b>1,579,399.77</b> | <b>1,591,926.68</b> | <b>-12,526.91</b> | <b>99.2%</b> |
| <b>5210 · POLICE OTHER</b>           |                     |                     |                   |              |
| 5211 · DUES-MEM-SUB **               | 250.00              | 626.68              | -376.68           | 39.9%        |
| 5212.1 · INVESTIGATIVE/EVIDENCE      | 666.22              | 2,566.68            | -1,900.46         | 26.0%        |
| 5213 · CONFERENCES **                | 1,125.41            | 1,333.32            | -207.91           | 84.4%        |
| 5214 · EQUIPMENT                     | 4,449.13            | 15,232.00           | -10,782.87        | 29.2%        |
| 5215 · FUEL                          | 15,169.87           | 18,666.68           | -3,496.81         | 81.3%        |
| 5216 · PAID OVERTIME                 | 0.00                | 3,333.32            | -3,333.32         | 0.0%         |
| 5217 · DETENTION                     | 315.00              | 1,666.68            | -1,351.68         | 18.9%        |
| 5218 · RMS AND COMMUNICATIONS        | 48,424.05           | 50,666.68           | -2,242.63         | 95.6%        |
| 5219 · IT REJIS-POLICE               | 21,319.24           | 22,767.32           | -1,448.08         | 93.6%        |
| 5220 · MIRMA INSURANCE               | 89,116.40           | 103,126.68          | -14,010.28        | 86.4%        |
| 5221 · OFFICE SUPPLIES               | 2,495.86            | 3,833.32            | -1,337.46         | 65.1%        |
| 5222 · PERSONNEL CLOTHING & EQUIP... | 7,315.17            | 9,466.68            | -2,151.51         | 77.3%        |
| 5223 · TRAINING & ORIENTATION        | 300.00              | 0.00                | 300.00            | 100.0%       |
| 5224 · COMMUNITY SERVICES            | 914.44              | 666.68              | 247.76            | 137.2%       |
| 5225 · MOBILE PHONES                 | 3,848.07            | 4,133.32            | -285.25           | 93.1%        |
| 5226 · EMERGENCY SERVICES            | 20.71               | 0.00                | 20.71             | 100.0%       |
| 5227 · CONTRACTS AND WARRANTIES      | 9,540.00            | 9,453.32            | 86.68             | 100.9%       |
| 5228 · MAJOR CASE SQUAD              | 7,745.47            | 0.00                | 7,745.47          | 100.0%       |
| 5229 · PROMOTIONS ASSES. CENTER      | 0.00                | 333.32              | -333.32           | 0.0%         |
| 5230 · LAW ENFORCEMENT CERT. PRO...  | 0.00                | 1,112.00            | -1,112.00         | 0.0%         |
| 5231 · SPECIAL PROGRAMS              | 798.94              | 1,066.68            | -267.74           | 74.9%        |
| <b>Total 5210 · POLICE OTHER</b>     | <b>213,813.98</b>   | <b>250,051.36</b>   | <b>-36,237.38</b> | <b>85.5%</b> |
| <b>5250 · CAPITAL EXPENSE</b>        | <b>0.00</b>         |                     |                   |              |
| <b>Total 5200 · POLICE DEPT</b>      | <b>1,793,213.75</b> | <b>1,841,978.04</b> | <b>-48,764.29</b> | <b>97.4%</b> |

BELLEFONTAINE NEIGHBORS  
INCOME STATEMENT  
July 2018 through February 2019

|                                  | Jul '18 - Feb 19  | Budget            | \$ Over Budget    | % of Budget   |
|----------------------------------|-------------------|-------------------|-------------------|---------------|
| <b>5300 · STREET DEPT</b>        |                   |                   |                   |               |
| <b>5301 · SALARIES</b>           |                   |                   |                   |               |
| 5302 · SALARIES                  | 23,981.76         | 28,773.32         | -4,791.56         | 83.3%         |
| 5303 · FICA-MEDICARE             | 1,619.81          | 2,201.32          | -581.51           | 73.6%         |
| 5305 · PENSION-LAGERS            | 5,663.00          | 6,472.00          | -809.00           | 87.5%         |
| <b>Total 5301 · SALARIES</b>     | <b>31,264.57</b>  | <b>37,446.64</b>  | <b>-6,182.07</b>  | <b>83.5%</b>  |
| <b>5310 · STREET OTHER</b>       |                   |                   |                   |               |
| 5312 · ROAD SALT                 | 147.87            |                   |                   |               |
| 5313 · STREET LIGHTS             | 116,292.18        | 97,361.32         | 18,930.86         | 119.4%        |
| 5314 · INSURANCE MIRMA           | 11,879.00         | 14,503.32         | -2,624.32         | 81.9%         |
| 5316 · UNIFORMS                  | 956.81            | 1,066.68          | -109.87           | 89.7%         |
| 5319 · MISC                      | 300.00            |                   |                   |               |
| 5320 · FUEL                      | 17,014.54         | 18,666.68         | -1,652.14         | 91.1%         |
| 5321 · TELEPHONE                 | 140.15            | 1,600.00          | -1,459.85         | 8.8%          |
| <b>Total 5310 · STREET OTHER</b> | <b>146,730.55</b> | <b>133,198.00</b> | <b>13,532.55</b>  | <b>110.2%</b> |
| <b>Total 5300 · STREET DEPT</b>  | <b>177,995.12</b> | <b>170,644.64</b> | <b>7,350.48</b>   | <b>104.3%</b> |
| <b>5400 · COURT DEPT</b>         |                   |                   |                   |               |
| <b>5401 · SALARIES</b>           |                   |                   |                   |               |
| 5402 · SALARIES                  | 42,114.22         | 43,733.32         | -1,619.10         | 96.3%         |
| 5403 · FICA-MEDICARE             | 2,819.65          | 3,345.32          | -525.67           | 84.3%         |
| 5405 · PENSION-LAGERS            | 1,722.00          | 1,968.00          | -246.00           | 87.5%         |
| <b>Total 5401 · SALARIES</b>     | <b>46,655.87</b>  | <b>49,046.64</b>  | <b>-2,390.77</b>  | <b>95.1%</b>  |
| <b>5410 · OTHER</b>              |                   |                   |                   |               |
| 5412 · INSURANCE MIRMA           | 3,612.00          | 4,128.00          | -516.00           | 87.5%         |
| 5413 · MISC                      | 0.00              | 666.68            | -666.68           | 0.0%          |
| 5414 · OFFICE SUPPLIES           | 0.00              | 400.00            | -400.00           | 0.0%          |
| 5415 · BOND FORFEITURES          | 0.00              | 4,000.00          | -4,000.00         | 0.0%          |
| 5416 · IT REJIS FEES             | 0.00              | 5,179.32          | -5,179.32         | 0.0%          |
| <b>Total 5410 · OTHER</b>        | <b>3,612.00</b>   | <b>14,374.00</b>  | <b>-10,762.00</b> | <b>25.1%</b>  |
| <b>Total 5400 · COURT DEPT</b>   | <b>50,267.87</b>  | <b>63,420.64</b>  | <b>-13,152.77</b> | <b>79.3%</b>  |

BELLEFONTAINE NEIGHBORS  
INCOME STATEMENT  
July 2018 through February 2019

|                                       | <u>Jul '18 - Feb 19</u> | <u>Budget</u>       | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------------------|-------------------------|---------------------|-----------------------|--------------------|
| <b>5500 · RECREATION CENTER</b>       |                         |                     |                       |                    |
| <b>5501 · SALARIES</b>                |                         |                     |                       |                    |
| 5502 · SALARY                         | 146,363.80              | 143,687.32          | 2,676.48              | 101.9%             |
| 5502.1 · RC-PT                        | 91,490.53               | 107,874.68          | -16,384.15            | 84.8%              |
| 5503 · FICA-MEDICARE                  | 17,483.87               | 20,031.68           | -2,547.81             | 87.3%              |
| 5505 · PENSION-LAGERS                 | 656.00                  | 7,648.00            | -6,992.00             | 8.6%               |
| <b>Total 5501 · SALARIES</b>          | <b>255,994.20</b>       | <b>279,241.68</b>   | <b>-23,247.48</b>     | <b>91.7%</b>       |
| <b>5510 · RC-OTHER</b>                |                         |                     |                       |                    |
| 5511 · EQUIP-MAINT                    | 4,347.53                | 13,333.32           | -8,985.79             | 32.6%              |
| 5512 · INSURANCE MIRMA                | 14,049.00               | 9,927.32            | 4,121.68              | 141.5%             |
| 5513 · OFFICE                         | 156.49                  | 2,000.00            | -1,843.51             | 7.8%               |
| 5514 · SNACK BAR                      | 3,368.60                | 3,000.00            | 368.60                | 112.3%             |
| 5515 · CLEANING                       | 2,542.03                | 2,666.68            | -124.65               | 95.3%              |
| 5516 · SPECIAL EVENTS                 | 3,002.56                | 8,000.00            | -4,997.44             | 37.5%              |
| 5520 · SWIM TEAM                      | 1,480.50                | 6,000.00            | -4,519.50             | 24.7%              |
| 5522 · INSTRUCTORS                    | 1,471.46                | 2,533.36            | -1,061.90             | 58.1%              |
| 5523 · RC MISC                        | 8,428.05                | 2,666.68            | 5,761.37              | 316.1%             |
| 5524 · TELEPHONE                      | 1,861.83                | 2,133.32            | -271.49               | 87.3%              |
| <b>Total 5510 · RC-OTHER</b>          | <b>40,708.05</b>        | <b>52,260.68</b>    | <b>-11,552.63</b>     | <b>77.9%</b>       |
| <b>5530 · CAPITAL EXPENSE</b>         | <b>0.00</b>             |                     |                       |                    |
| <b>Total 5500 · RECREATION CENTER</b> | <b>296,702.25</b>       | <b>331,502.36</b>   | <b>-34,800.11</b>     | <b>89.5%</b>       |
| <b>5599 · STREET PROJECTS EXPENSE</b> | <b>0.00</b>             |                     |                       |                    |
| <b>5610 · POLICE-CAP IMP</b>          | <b>0.00</b>             |                     |                       |                    |
| <b>5620 · STREET-CAP IMP</b>          | <b>0.00</b>             |                     |                       |                    |
| <b>5630 · REC CEN/PARK-CAP IMP</b>    | <b>0.00</b>             |                     |                       |                    |
| <b>Total Expense</b>                  | <b>3,130,486.19</b>     | <b>3,243,740.28</b> | <b>-113,254.09</b>    | <b>96.5%</b>       |
| <b>Net Income</b>                     | <b>24,221.90</b>        | <b>45,761.12</b>    | <b>-21,539.22</b>     | <b>52.9%</b>       |



## BELLEFONTAINE NEIGHBORS

## Balance Sheet

As of February 28, 2019

|   | Feb 28, 19          | Feb 28, 18          | \$ Change         | % Change     |
|---|---------------------|---------------------|-------------------|--------------|
| <b>ASSETS</b>                           |                     |                     |                   |              |
| <b>Current Assets</b>                   |                     |                     |                   |              |
| Checking/Savings                        |                     |                     |                   |              |
| 1000 · TOTAL CASH                       |                     |                     |                   |              |
| INVESTMENTS                             |                     |                     |                   |              |
| 1011 · MMA-CITIZENS BANK                | 419,597.62          | 792,106.56          | -372,508.94       | -47.0%       |
| INVESTMENTS - Other                     | 100.50              | 0.00                | 100.50            | 100.0%       |
| <b>Total INVESTMENTS</b>                | 419,698.12          | 792,106.56          | -372,408.44       | -47.0%       |
| 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             | 358,672.30          | 465,543.64          | -106,871.34       | -23.0%       |
| 1004 · PAYROLL-CITIZENS                 | 129,818.82          | 9,533.87            | 120,284.95        | 1,261.7%     |
| 1004.5 · FSA-ACCOUNT                    | 2,571.35            | 6,540.76            | -3,969.41         | -60.7%       |
| <b>Total 1000 · TOTAL CASH</b>          | 911,100.59          | 1,274,064.83        | -362,964.24       | -28.5%       |
| 1020 · RESTRICTED CASH                  |                     |                     |                   |              |
| 1025 · BAIL BOND ACCOUNT-2              | 2,850.00            | 1,475.00            | 1,375.00          | 93.2%        |
| <b>Total 1020 · RESTRICTED CASH</b>     | 2,850.00            | 1,475.00            | 1,375.00          | 93.2%        |
| <b>Total Checking/Savings</b>           | 913,950.59          | 1,275,539.83        | -361,589.24       | -28.4%       |
| <b>Accounts Receivable</b>              |                     |                     |                   |              |
| 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%         |
| <b>Total 1030 · ACCOUNTS RECEIVABLE</b> | 673,283.39          | 533,573.07          | 139,710.32        | 26.2%        |
| <b>Total Accounts Receivable</b>        | 673,283.39          | 533,573.07          | 139,710.32        | 26.2%        |
| <b>Other Current Assets</b>             |                     |                     |                   |              |
| 1050 · DUE FROM SEWER FUND              | -104.94             | -90,760.15          | 90,655.21         | 99.9%        |
| 1051 · DUE FROM CAP IMP                 | -229,456.07         | -326,645.67         | 97,189.60         | 29.8%        |
| 1054 · DUE FROM DEBT SVC                | 865,992.12          | -1,212.14           | 867,204.26        | 71,543.2%    |
| 1055 · LOAN-GREEN ACRES                 | 57,761.64           | 61,422.02           | -3,660.38         | -6.0%        |
| 1070 · PREPAID EXP                      |                     |                     |                   |              |
| 1071 · INSURANCE-MIRMA                  | 124,830.00          | 73,880.00           | 50,950.00         | 69.0%        |
| 1076 · BOND FUND                        | 11,365.00           | 11,165.00           | 200.00            | 1.8%         |
| 1070 · PREPAID EXP - Other              | -11,165.00          | -11,165.00          | 0.00              | 0.0%         |
| <b>Total 1070 · PREPAID EXP</b>         | 125,030.00          | 73,880.00           | 51,150.00         | 69.2%        |
| <b>Total Other Current Assets</b>       | 819,222.75          | -283,315.94         | 1,102,538.69      | 389.2%       |
| <b>Total Current Assets</b>             | 2,406,456.73        | 1,525,796.96        | 880,659.77        | 57.7%        |
| <b>TOTAL ASSETS</b>                     | <b>2,406,456.73</b> | <b>1,525,796.96</b> | <b>880,659.77</b> | <b>57.7%</b> |

BELLEFONTAINE NEIGHBORS

Balance Sheet

As of February 28, 2019

|   | Feb 28, 19       | Feb 28, 18       | \$ Change         | % Change       |
|---|------------------|------------------|-------------------|----------------|
| <b>LIABILITIES &amp; EQUITY</b>         |                  |                  |                   |                |
| <b>Liabilities</b>                      |                  |                  |                   |                |
| <b>Current Liabilities</b>              |                  |                  |                   |                |
| <b>Accounts Payable</b>                 |                  |                  |                   |                |
| 2000 · ACCOUNTS PAYABLE                 |                  |                  |                   |                |
| 2017 · OTHER                            | 26,011.81        | 0.00             | 26,011.81         | 100.0%         |
| 2000 · ACCOUNTS PAYABLE - Other         | 3,421.64         | 3,086.52         | 335.12            | 10.9%          |
| <b>Total 2000 · ACCOUNTS PAYABLE</b>    | <b>29,433.45</b> | <b>3,086.52</b>  | <b>26,346.93</b>  | <b>853.6%</b>  |
| <b>Total Accounts Payable</b>           | <b>29,433.45</b> | <b>3,086.52</b>  | <b>26,346.93</b>  | <b>853.6%</b>  |
| <b>Other Current Liabilities</b>        |                  |                  |                   |                |
| <b>2030 · RESTRICTED LIAB</b>           |                  |                  |                   |                |
| 2037 · BAIL BOND-NEW                    | 3,050.00         | 1,475.00         | 1,575.00          | 106.8%         |
| <b>Total 2030 · RESTRICTED LIAB</b>     | <b>3,050.00</b>  | <b>1,475.00</b>  | <b>1,575.00</b>   | <b>106.8%</b>  |
| <b>2040 · GEN RES</b>                   |                  |                  |                   |                |
| 2041 · POST COMM                        | 2.00             | 2.00             | 0.00              | 0.0%           |
| 2042 · POLICE TRAINING                  |                  |                  |                   |                |
| 2042.1 · POLICE TRAINING                | -48,845.91       | -41,651.08       | -7,194.83         | -17.3%         |
| 2042 · POLICE TRAINING - Other          | 46,467.22        | 45,174.76        | 1,292.46          | 2.9%           |
| <b>Total 2042 · POLICE TRAINING</b>     | <b>-2,378.69</b> | <b>3,523.68</b>  | <b>-5,902.37</b>  | <b>-167.5%</b> |
| 2049.1 · ASSET FORFEITURE-JUSTICE FUND  | 54,656.02        | 19,398.06        | 35,257.96         | 181.8%         |
| 2049.2 · ASSET FORFEITURE-TREASURY FUND | 38,069.56        | 39,017.44        | -947.88           | -2.4%          |
| 2052 · DRUG FUND-SHEEAN                 | 702.00           | 702.00           | 0.00              | 0.0%           |
| <b>Total 2040 · GEN RES</b>             | <b>91,050.89</b> | <b>62,643.18</b> | <b>28,407.71</b>  | <b>45.4%</b>   |
| <b>2100 · Payroll Liabilities</b>       |                  |                  |                   |                |
| 2101 · FED TAXES W/H                    | 1.00             | 1.00             | 0.00              | 0.0%           |
| 2103 · FICA TAXES W/H                   | 9,218.63         | 9,458.13         | -239.50           | -2.5%          |
| 2104 · CITY TAXES W/H                   | 48.90            | -1.03            | 49.93             | 4,847.6%       |
| 2105 · AFLAC W/H                        | -1,795.67        | -1,919.97        | 124.30            | 6.5%           |
| 2106 · COURT W/H                        | 1,152.13         | 320.67           | 831.46            | 259.3%         |
| 2107 · DENTAL W/H                       | -3,980.60        | -3,432.82        | -547.78           | -16.0%         |
| 2109 · LEGAL W/H                        | 2,735.33         | 2,235.35         | 499.98            | 22.4%          |
| 2110 · VISION                           | 693.01           | 1,133.76         | -440.75           | -38.9%         |
| 2111 · A/T LIFE INSURANCE               | 1,653.27         | 1,640.79         | 12.48             | 0.8%           |
| 2112 · GARNISHMENT                      | 2,009.78         | 2,357.06         | -347.28           | -14.7%         |
| 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                     | -3,183.05        | 18,034.15        | -21,217.20        | -117.7%        |
| <b>Total 2100 · Payroll Liabilities</b> | <b>8,048.05</b>  | <b>31,703.94</b> | <b>-23,655.89</b> | <b>-74.6%</b>  |
| <b>2150 · FEES TO REMIT</b>             |                  |                  |                   |                |
| 2151 · DVS-FEES                         | 171.50           | 762.00           | -590.50           | -77.5%         |
| 2152 · CVC-FEES                         | 580.23           | 9,093.07         | -8,512.84         | -93.6%         |
| 2153 · LET-FEES                         | 3,168.50         | 4,180.50         | -1,012.00         | -24.2%         |
| 2150 · FEES TO REMIT - Other            | 2,289.53         | 7.00             | 2,282.53          | 32,607.6%      |
| <b>Total 2150 · FEES TO REMIT</b>       | <b>6,209.76</b>  | <b>14,042.57</b> | <b>-7,832.81</b>  | <b>-55.8%</b>  |

## BELLEFONTAINE NEIGHBORS

## Balance Sheet

As of February 28, 2019

|  | Feb 28, 19          | Feb 28, 18          | \$ Change           | % Change        |
|--|---------------------|---------------------|---------------------|-----------------|
| <b>2160 · OTHER LIAB</b>                 |                     |                     |                     |                 |
| 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        | 7,316.71            | 6,094.92            | 1,221.79            | 20.1%           |
| 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                | 4,218.22            | -4,218.22           | -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                | 498,864.27          | -193,871.31         | 692,735.58          | 357.3%          |
| 2192 · BOND FUND-PP TAXES                | 366,810.20          | 217,782.31          | 149,027.89          | 68.4%           |
| <b>Total 2190 · DEBT SERVICE FUND</b>    | <b>865,674.47</b>   | <b>23,911.00</b>    | <b>841,763.47</b>   | <b>3,520.4%</b> |
| <b>Total 2160 · OTHER LIAB</b>           | <b>1,340,589.03</b> | <b>59,179.51</b>    | <b>1,281,409.52</b> | <b>2,165.3%</b> |
| 2161.2 · DEF REVENUE GREEN ACRES         | 60,634.63           | 61,420.16           | -785.53             | -1.3%           |
| <b>Total Other Current Liabilities</b>   | <b>1,509,582.36</b> | <b>230,464.36</b>   | <b>1,279,118.00</b> | <b>555.0%</b>   |
| <b>Total Current Liabilities</b>         | <b>1,539,015.81</b> | <b>233,550.88</b>   | <b>1,305,464.93</b> | <b>559.0%</b>   |
| <b>Total Liabilities</b>                 | <b>1,539,015.81</b> | <b>233,550.88</b>   | <b>1,305,464.93</b> | <b>559.0%</b>   |
| <b>Equity</b>                            |                     |                     |                     |                 |
| 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%            |
| <b>Total 3000 · GEN RESERVES</b>         | <b>707,750.28</b>   | <b>707,750.28</b>   | <b>0.00</b>         | <b>0.0%</b>     |
| 3002 · Retained Earnings                 | 135,468.74          | 304,205.13          | -168,736.39         | -55.5%          |
| Net Income                               | 24,221.90           | 280,290.67          | -256,068.77         | -91.4%          |
| <b>Total Equity</b>                      | <b>867,440.92</b>   | <b>1,292,246.08</b> | <b>-424,805.16</b>  | <b>-32.9%</b>   |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>2,406,456.73</b> | <b>1,525,796.96</b> | <b>880,659.77</b>   | <b>57.7%</b>    |

**CAPITAL IMPROVEMENT FUND**  
**INCOME STATEMENT**  
 July 2018 through February 2019

|  | Jul '18 - Feb 19 | Budget         | \$ Over Budget | % of Budget |
|--|------------------|----------------|----------------|-------------|
| <b>Income</b>                          |                  |                |                |             |
| 4000 · INCOME                          |                  |                |                |             |
| 4001 · RECEIPTS                        | 469,660          | 436,653        | 33,007         | 108%        |
| 4002 · INT EARNED                      | 8,961            | 3,200          | 5,761          | 280%        |
| <b>Total 4000 · INCOME</b>             | <b>478,621</b>   | <b>439,853</b> | <b>38,768</b>  | <b>109%</b> |
| <b>Total Income</b>                    | <b>478,621</b>   | <b>439,853</b> | <b>38,768</b>  | <b>109%</b> |
| <b>Expense</b>                         |                  |                |                |             |
| 5000 · ADMINISTRATION                  |                  |                |                |             |
| 5003 · SPECIAL PROJECTS                | 0                | 10,000         | -10,000        | 0%          |
| 5040 · ASHBROOK NET                    |                  |                |                |             |
| 5041 · ASHBROOK INCOME                 | -280,005         | -571,428       | 291,423        | 49%         |
| 5042 · ASHBROOK EXPENSE                | 334,008          | 571,428        | -237,420       | 58%         |
| <b>Total 5040 · ASHBROOK NET</b>       | <b>54,004</b>    | <b>0</b>       | <b>54,004</b>  | <b>100%</b> |
| 5055 · Bissell Hills Park Construction | 254,318          | 40,000         | 214,318        | 636%        |
| 5056 · SALT STORAGE SHED REPLACEMENT   | 3,200            | 55,000         | -51,800        | 6%          |
| <b>Total 5000 · ADMINISTRATION</b>     | <b>311,522</b>   | <b>105,000</b> | <b>206,522</b> | <b>297%</b> |
| 5035 · Administrative equipment maint. | 31,876           | 0              | 31,876         | 100%        |
| 5100 · STREET                          |                  |                |                |             |
| 5103.3 · SALT & TAR                    | 0                | 13,333         | -13,333        | 0%          |
| 5104 · ASPHALT&CONCRETE                | 3,595            | 13,333         | -9,739         | 27%         |
| 5120 · OPERATIONS                      |                  |                |                |             |
| 5121 · SALARIES                        | 121,084          | 143,867        | -22,783        | 84%         |
| 5122 · FICA                            | 8,439            | 11,006         | -2,567         | 77%         |
| 5223 · EQUIP-MAINT                     | 36,544           | 34,000         | 2,544          | 107%        |
| <b>Total 5120 · OPERATIONS</b>         | <b>166,067</b>   | <b>188,873</b> | <b>-22,806</b> | <b>88%</b>  |
| <b>Total 5100 · STREET</b>             | <b>169,662</b>   | <b>215,539</b> | <b>-45,878</b> | <b>79%</b>  |
| 5300 · REC CENTER                      |                  |                |                |             |
| 5303.7 · CAPITAL EXPENSE               | 0                | 0              | 0              | 0%          |
| 5312 · EQUIP MAINT                     | 6,092            | 43,333         | -37,241        | 14%         |
| 5318.1 · POOL-RESURFACE                | 0                | 0              | 0              | 0%          |
| 5320 · OPERATIONS                      |                  |                |                |             |
| 5321 · SALARIES                        | 76,421           | 61,567         | 14,855         | 124%        |
| 5322 · FICA                            | 5,530            | 4,710          | 820            | 117%        |
| <b>Total 5320 · OPERATIONS</b>         | <b>81,952</b>    | <b>66,277</b>  | <b>15,675</b>  | <b>124%</b> |
| <b>Total 5300 · REC CENTER</b>         | <b>88,044</b>    | <b>109,610</b> | <b>-21,566</b> | <b>80%</b>  |

**CAPITAL IMPROVEMENT FUND**  
**INCOME STATEMENT**  
 July 2018 through February 2019

|                            | <u>Jul '18 - Feb 19</u> | <u>Budget</u>         | <u>\$ Over Budget</u>  | <u>% of Budget</u>   |
|----------------------------|-------------------------|-----------------------|------------------------|----------------------|
| 5400 · POLICE              |                         |                       |                        |                      |
| 5420 · OPERATIONS          |                         |                       |                        |                      |
| 5422 · EQUIP MAINT         | 15,318                  | 11,450                | 3,868                  | 134%                 |
| 5424 · VEHICLE MAINTENANCE | 0                       | 8,333                 | -8,333                 | 0%                   |
| Total 5420 · OPERATIONS    | <u>15,318</u>           | <u>19,783</u>         | <u>-4,465</u>          | <u>77%</u>           |
| Total 5400 · POLICE        | <u>15,318</u>           | <u>19,783</u>         | <u>-4,465</u>          | <u>77%</u>           |
| Total Expense              | <u>616,421</u>          | <u>449,933</u>        | <u>166,489</u>         | <u>137%</u>          |
| Net Income                 | <u><u>-137,800</u></u>  | <u><u>-10,079</u></u> | <u><u>-127,721</u></u> | <u><u>1,367%</u></u> |

**CAPITAL IMPROVEMENT FUND**  
**Balance Sheet**  
As of February 28, 2019

|                                 | Feb 28, 19        | Feb 28, 18        | \$ Change         | % Change      |
|---------------------------------|-------------------|-------------------|-------------------|---------------|
| <b>ASSETS</b>                   |                   |                   |                   |               |
| Current Assets                  |                   |                   |                   |               |
| Checking/Savings                |                   |                   |                   |               |
| 1000 · CASH                     |                   |                   |                   |               |
| 1005 · MMA-CITIZENS BANK        | 862,690.66        | 873,410.86        | -10,720.20        | -1.2%         |
| Total 1000 · CASH               | 862,690.66        | 873,410.86        | -10,720.20        | -1.2%         |
| Total Checking/Savings          | 862,690.66        | 873,410.86        | -10,720.20        | -1.2%         |
| 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        | 301,743.58        | 311,234.67        | -9,491.09         | -3.1%         |
| 1045 · GRANT RECEIVABLE         | 9,089.00          | 4,614.00          | 4,475.00          | 97.0%         |
| Total Other Current Assets      | 310,832.58        | 315,848.67        | -5,016.09         | -1.6%         |
| Total Current Assets            | 466,793.03        | 486,529.32        | -19,736.29        | -4.1%         |
| <b>TOTAL ASSETS</b>             | <b>466,793.03</b> | <b>486,529.32</b> | <b>-19,736.29</b> | <b>-4.1%</b>  |
| <b>LIABILITIES &amp; EQUITY</b> |                   |                   |                   |               |
| 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             | -10,865.00        | 0.00              | -10,865.00        | -100.0%       |
| Total 2020 · DUE TO OTHER FUNDS | -10,865.00        | 0.00              | -10,865.00        | -100.0%       |
| 2031 · ACCRUED SALARY           | 5,599.00          | 7,716.00          | -2,117.00         | -27.4%        |
| Total Other Current Liabilities | -5,266.00         | 7,716.00          | -12,982.00        | -168.3%       |
| Total Current Liabilities       | 5,691.10          | -7,085.90         | 12,777.00         | 180.3%        |
| <b>Total Liabilities</b>        | <b>5,691.10</b>   | <b>-7,085.90</b>  | <b>12,777.00</b>  | <b>180.3%</b> |

8:30 AM  
03/14/19  
Cash Basis

**CAPITAL IMPROVEMENT FUND**  
**Balance Sheet**  
As of February 28, 2019

|                                       | <u>Feb 28, 19</u>        | <u>Feb 28, 18</u>        | <u>\$ Change</u>         | <u>% Change</u>     |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| <b>Equity</b>                         |                          |                          |                          |                     |
| 3110 - Retained Earnings              | 598,902.40               | 345,834.10               | 253,068.30               | 73.2%               |
| Net Income                            | -137,800.47              | 147,781.12               | -285,581.59              | -193.3%             |
| <b>Total Equity</b>                   | <u>461,101.93</u>        | <u>493,615.22</u>        | <u>-32,513.29</u>        | <u>-6.6%</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>466,793.03</u></u> | <u><u>486,529.32</u></u> | <u><u>-19,736.29</u></u> | <u><u>-4.1%</u></u> |

**SEWER FUND**  
**Profit & Loss Budget vs. Actual**  
 July 2018 through February 2019

|                                   | <u>Jul '18 - Feb 19</u> | <u>Budget</u>        | <u>\$ Over Budget</u> | <u>% of Budget</u>    |
|-----------------------------------|-------------------------|----------------------|-----------------------|-----------------------|
| <b>Income</b>                     |                         |                      |                       |                       |
| 4000 · INCOME                     |                         |                      |                       |                       |
| 4001 · RECEIPTS                   | 113,026                 | 60,000               | 53,026                | 188%                  |
| 4002 · INT EARNED                 | 1,111                   | 0                    | 1,111                 | 100%                  |
| <b>Total 4000 · INCOME</b>        | <u>114,137</u>          | <u>60,000</u>        | <u>54,137</u>         | <u>190%</u>           |
| <b>Total Income</b>               | 114,137                 | 60,000               | 54,137                | 190%                  |
| <b>Expense</b>                    |                         |                      |                       |                       |
| 5000 · DEPT EXPENSES              |                         |                      |                       |                       |
| 5001 · SEWER REPAIRS              | 57,350                  | 52,000               | 5,350                 | 110%                  |
| 5003 · SEWER REPAIR MATERIALS     | 900                     | 1,600                | -700                  | 56%                   |
| 5004 · REFUNDS                    | 672                     | 800                  | -128                  | 84%                   |
| 5007 · ADMIN COSTS                | 8,000                   | 8,000                | 0                     | 100%                  |
| <b>Total 5000 · DEPT EXPENSES</b> | <u>66,922</u>           | <u>62,400</u>        | <u>4,522</u>          | <u>107%</u>           |
| <b>Total Expense</b>              | <u>66,922</u>           | <u>62,400</u>        | <u>4,522</u>          | <u>107%</u>           |
| <b>Net Income</b>                 | <u><u>47,215</u></u>    | <u><u>-2,400</u></u> | <u><u>49,615</u></u>  | <u><u>-1,967%</u></u> |



**SEWER FUND**  
**Balance Sheet**  
As of February 28, 2019

|                                       | Feb 28, 19        | Feb 28, 18        | \$ Change         | % Change     |
|---------------------------------------|-------------------|-------------------|-------------------|--------------|
| <b>ASSETS</b>                         |                   |                   |                   |              |
| Current Assets                        |                   |                   |                   |              |
| Checking/Savings                      |                   |                   |                   |              |
| 1000 · CASH                           |                   |                   |                   |              |
| 1003 · MMA-CITIZENS BANK              | 273,004.02        | 153,894.23        | 119,109.79        | 77.4%        |
| Total 1000 · CASH                     | 273,004.02        | 153,894.23        | 119,109.79        | 77.4%        |
| Total Checking/Savings                | 273,004.02        | 153,894.23        | 119,109.79        | 77.4%        |
| Other Current Assets                  |                   |                   |                   |              |
| 1030 · DUE FROM GEN FUND              | 105.41            | 7,905.06          | -7,799.65         | -98.7%       |
| Total Other Current Assets            | 105.41            | 7,905.06          | -7,799.65         | -98.7%       |
| Total Current Assets                  | 273,109.43        | 161,799.29        | 111,310.14        | 68.8%        |
| <b>TOTAL ASSETS</b>                   | <b>273,109.43</b> | <b>161,799.29</b> | <b>111,310.14</b> | <b>68.8%</b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                   |                   |                   |              |
| Equity                                |                   |                   |                   |              |
| 1110 · Retained Earnings              | 225,894.92        | 190,863.58        | 35,031.34         | 18.4%        |
| Net Income                            | 47,214.51         | -29,064.29        | 76,278.80         | 262.5%       |
| Total Equity                          | 273,109.43        | 161,799.29        | 111,310.14        | 68.8%        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>273,109.43</b> | <b>161,799.29</b> | <b>111,310.14</b> | <b>68.8%</b> |

9:14 AM

03/14/19

Cash Basis

**BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND**  
**Profit & Loss Budget vs. Actual**  
July 2018 through February 2019

---

|                              | <u>Jul '18 - Feb 19</u>   | <u>Budget</u>             | <u>\$ Over Budget</u>    | <u>% of Budget</u>  |
|------------------------------|---------------------------|---------------------------|--------------------------|---------------------|
| <b>Income</b>                |                           |                           |                          |                     |
| <b>INTEREST</b>              | -47,629.54                | 0.00                      | -47,629.54               | 100.0%              |
| <b>PERSONAL PROPERTY TAX</b> | 77,882.21                 | 190,000.00                | -112,117.79              | 41.0%               |
| <b>REAL ESTATE TAXES</b>     | 730,749.66                | 465,000.00                | 265,749.66               | 157.2%              |
| <b>Total Income</b>          | <u>761,002.33</u>         | <u>655,000.00</u>         | <u>106,002.33</u>        | <u>116.2%</u>       |
| <b>Expense</b>               |                           |                           |                          |                     |
| <b>INTEREST PAID</b>         | 335,500.00                | 428,773.76                | -93,273.76               | 78.2%               |
| <b>OTHER EXP</b>             | 75.00                     |                           |                          |                     |
| <b>PRINCIPAL PAID</b>        | 570,000.00                | 555,000.00                | 15,000.00                | 102.7%              |
| <b>Total Expense</b>         | <u>905,575.00</u>         | <u>983,773.76</u>         | <u>-78,198.76</u>        | <u>92.1%</u>        |
| <b>Net Income</b>            | <u><b>-144,572.67</b></u> | <u><b>-328,773.76</b></u> | <u><b>184,201.09</b></u> | <u><b>44.0%</b></u> |

## BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

## Balance Sheet

As of February 28, 2019

|                                       | Feb 28, 19     | Feb 28, 18     | \$ Change     | % Change   |
|---------------------------------------|----------------|----------------|---------------|------------|
| <b>ASSETS</b>                         |                |                |               |            |
| Current Assets                        |                |                |               |            |
| Checking/Savings                      |                |                |               |            |
| MMA CITIZENS                          | 531,992        | 375,365        | 156,628       | 42%        |
| Total Checking/Savings                | 531,992        | 375,365        | 156,628       | 42%        |
| 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                 | -490,388       | -326,850       | -163,537      | -50%       |
| Total Other Current Assets            | -303,082       | -139,544       | -163,537      | -117%      |
| Total Current Assets                  | 228,911        | 235,821        | -6,910        | -3%        |
| <b>TOTAL ASSETS</b>                   | <b>228,911</b> | <b>235,821</b> | <b>-6,910</b> | <b>-3%</b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                |                |               |            |
| 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                            | -144,573       | -673,749       | 529,176       | 79%        |
| Total Equity                          | 60,776         | 67,686         | -6,910        | -10%       |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>228,911</b> | <b>235,821</b> | <b>-6,910</b> | <b>-3%</b> |

CITY OF BELLEFONTAINE NEIGHBORS

2017 BOND ISSUE -  
SOURCES AND USES OF FUNDS

AS OF: March 1, 2019

|                             |            | INTEREST<br>EARNED | BALANCE      | Legal/other | Engineering | Contractor<br>Fees |
|-----------------------------|------------|--------------------|--------------|-------------|-------------|--------------------|
| Interest Earned             | 5/1/2018   |                    | 1,045,215.85 |             |             |                    |
| Ashbrook street project     | 5/11/2018  |                    | 1,014,877.25 |             | 30,338.60   |                    |
| Spencer Contracting Company | 5/29/2018  |                    | 1,004,877.25 |             |             | 10,000.00          |
| Interest Earned             | 6/1/2018   | 949.17             | 1,005,826.42 |             |             |                    |
| Interest Earned             | 7/2/2018   | 989.18             | 1,006,815.60 |             |             |                    |
| Interest Earned             | 8/1/2018   | 1,084.70           | 1,007,900.30 |             |             |                    |
| Interest Earned             | 9/1/2018   | 1,117.20           | 1,009,017.50 |             |             |                    |
| Ashbrook street project     | 9/17/2018  | -                  | 1,008,479.24 |             | 538.26      |                    |
| Interest Earned             | 10/1/2018  | 1,133.21           | 1,009,612.45 |             |             |                    |
| Interest Earned             | 11/1/2018  | 1,324.24           | 1,010,936.69 |             |             |                    |
| Ashbrook street project     | 11/19/2018 | -                  | 1,009,911.12 |             | 1,025.57    |                    |
| Interest Earned             | 11/30/2018 | 1,325.31           | 1,011,236.43 |             |             |                    |
| Interest Earned             | 12/31/2018 | 1,432.79           | 1,012,669.22 |             |             |                    |
| Ashbrook street project     | 1/9/2019   | -                  | 1,002,952.47 |             | 9,716.75    |                    |
| Interest Earned             | 1/31/2019  | 1,501.18           | 1,004,453.65 |             |             |                    |
| Ashbrook street project     | 3/1/2019   | -                  | 949,376.26   |             |             | 55,077.39          |
|                             |            | -                  | 949,376.26   |             |             |                    |
|                             |            | -                  | 949,376.26   |             |             |                    |
| TOTALS AND BALANCE          |            | 24,075.51          | 949,376.26   | 41,550.00   | 610,662.87  | 7,105,863.22       |

Note: Reserve \$200,000 for Ashbrook project

Ashbrook Project Uses

106,696.57