

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
Income				
4001 · TAXES				
4002 · SALES TAX				
4002.1 · SALES TAX - PROP P FUNDS	411,857.06	452,500.00	-40,642.94	91.0%
4002 · SALES TAX - Other	1,338,248.94	1,432,096.66	-93,847.72	93.4%
Total 4002 · SALES TAX	1,750,106.00	1,884,596.66	-134,490.66	92.9%
4003 · MTR VEHICAL	117,023.02	154,026.66	-37,003.64	76.0%
4004 · GAS TAX	244,053.85	231,496.66	12,557.19	105.4%
4005 · CIGARETTE	18,500.62	22,310.84	-3,810.22	82.9%
4006 · REAL ESTATE	127,323.59	246,580.84	-119,257.25	51.6%
4006.1 · PERSONAL PROPERTY TAX	28,331.52	54,395.84	-26,064.32	52.1%
4008 · RAILROAD TAX	72,069.46	64,870.00	7,199.46	111.1%
4008.2 · ROAD FUND	62,698.44	57,226.66	5,471.78	109.6%
4001 · TAXES - Other	28.71	0.00	28.71	100.0%
Total 4001 · TAXES	2,420,135.21	2,715,504.16	-295,368.95	89.1%
4010 · GROSS RECEIPTS TAXES				
4009 · CABLE TAX	96,653.78	103,703.34	-7,049.56	93.2%
4011 · TELEPHONE-REGULAR	258,068.74	298,794.16	-40,725.42	86.4%
4012 · ELECTRIC	528,584.17	426,308.66	102,275.51	124.0%
4013 · GAS	167,169.22	97,640.84	69,528.38	171.2%
4014 · WATER	116,531.81	80,241.66	36,290.15	145.2%
Total 4010 · GROSS RECEIPTS TAXES	1,167,007.72	1,006,688.66	160,319.06	115.9%
4020 · LICENSES				
4021 · MERCHANTS	40,544.61	40,000.00	544.61	101.4%
4022 · OCCUPATIONAL	2,588.10	12,500.00	-9,911.90	20.7%
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%
Total 4020 · LICENSES	47,159.12	56,180.00	-9,020.88	83.9%
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%
4030 · INTERGOVERNMENT-GRANTS - Other	0.00	9,000.00	-9,000.00	0.0%
Total 4030 · INTERGOVERNMENT-GRANTS	0.00	9,000.00	-9,000.00	0.0%

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
4040 · COURT FINES AND FEES				
4041 · FINES	111,812.20	100,000.00	11,812.20	111.8%
4042 · COURT COSTS				
4042.1 · COURT COSTS - EDUCATION	351.00			
4042.2 · COURT COSTS - DEFENSE	349.00			
4042 · COURT COSTS - Other	9,955.07	6,666.66	3,288.41	149.3%
Total 4042 · COURT COSTS	10,655.07	6,666.66	3,988.41	159.8%
4043 · OTHER	4,659.65	15,000.00	-10,340.35	31.1%
4044 · POLICE-TRAINING	1,710.00			
4045 · BOND FORFEITURE	5,250.00	5,000.00	250.00	105.0%
4047 · LIVE SCAN	115.00			
4048 · JAIL FEES COLLECTED	930.30	666.66	263.64	139.5%
4040 · COURT FINES AND FEES - Other	651.50			
Total 4040 · COURT FINES AND FEES	135,783.72	127,333.32	8,450.40	106.6%
4050 · PERMITS				
4051 · CONSTRUCTION	4,196.50	10,000.00	-5,803.50	42.0%
4052 · OCCUPANCY	5,140.00	5,500.00	-360.00	93.5%
4054 · BUILDING - SPECIAL ASSESSMENTS	26,688.30	33,333.34	-6,645.04	80.1%
4055 · CONCRETE	175.00	333.34	-158.34	52.5%
4056 · HEATING/AC	1,850.00	2,000.00	-150.00	92.5%
4057 · SIDING/ROOFING	1,112.00	2,000.00	-888.00	55.6%
4058 · INSPECTIONS	17,440.00	13,333.34	4,106.66	130.8%
Total 4050 · PERMITS	56,601.80	66,500.02	-9,898.22	85.1%
4060 · REC CENTER INC				
4063 · WEIGHT ROOM	1,403.00	20,000.00	-18,597.00	7.0%
4064 · GYM LESSONS	4,492.80	5,000.00	-507.20	89.9%
4065 · HANDBALL	175.00	833.34	-658.34	21.0%
4066 · SWIMMING	6,828.50	10,500.00	-3,671.50	65.0%
4067 · SWIM LESSONS	23,479.84	23,333.34	146.50	100.6%
4069 · ROOM RENT	10,029.00	8,333.34	1,695.66	120.3%
4070 · PARK	2,623.00	3,333.34	-710.34	78.7%
4071 · SWIM TEAM	6,237.00	13,333.34	-7,096.34	46.8%
4074 · SNACK BAR				
4074.1 · GOLF	177.50	833.34	-655.84	21.3%
4074 · SNACK BAR - Other	5,195.60	6,666.66	-1,471.06	77.9%
Total 4074 · SNACK BAR	5,373.10	7,500.00	-2,126.90	71.6%

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
4075 · USER FEES	1,135.00	1,666.66	-531.66	68.1%
4077 · ID CARDS	15,594.00	17,500.00	-1,906.00	89.1%
4079 · OTHER				
4078 · SPECIAL EVENTS	11,479.63	10,000.00	1,479.63	114.8%
4080 · MISC	1,694.00	3,333.34	-1,639.34	50.8%
4080.1 · ADM REIMB-SEWER	0.00	0.00	0.00	0.0%
4079 · OTHER - Other	4,662.97	0.00	4,662.97	100.0%
Total 4079 · OTHER	17,836.60	13,333.34	4,503.26	133.8%
Total 4060 · REC CENTER INC	95,206.84	124,666.70	-29,459.86	76.4%
4090 · OTHER INCOME				
4091 · ELECTION FEES	70.00			
4095 · INTEREST INC	5,345.98	2,666.66	2,679.32	200.5%
4095.1 · INTEREST-GREEN ACRES	3,649.40	1,333.34	2,316.06	273.7%
4096 · SEWER FUND REIMB	10,000.00			
4097 · MISC	5,125.61	833.34	4,292.27	615.1%
4090 · OTHER INCOME - Other	0.00	0.00	0.00	0.0%
Total 4090 · OTHER INCOME	24,190.99	4,833.34	19,357.65	500.5%
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	3,946,117.49	4,110,706.20	-164,588.71	96.0%
Gross Profit	3,946,117.49	4,110,706.20	-164,588.71	96.0%
Expense				
5000 · ADMINISTRATION				
5001 · SALARY EXPENSE				
5002 · SALARY	159,926.31	142,800.00	17,126.31	112.0%
5003 · FICA EXPENSE	11,916.72	10,924.20	992.52	109.1%
5004 · MED INS	374,362.86	389,127.50	-14,764.64	96.2%
5004.2 · MED INS W/H	-75,520.69	-93,390.84	17,870.15	80.9%
5004.5 · MED REINBURSEMENT	6,200.04	5,000.00	1,200.04	124.0%
5005 · PENSION-LAGERS	-4,659.51	9,712.00	-14,371.51	-48.0%
5006 · PENSION-CITY PLAN	26,735.25	37,500.00	-10,764.75	71.3%

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
5007 · UNEMP INS	1,955.27	1,333.34	621.93	146.6%
5008 · FSA EXPENSE	4,080.80	5,000.00	-919.20	81.6%
Total 5001 · SALARY EXPENSE	504,997.05	508,006.20	-3,009.15	99.4%
5009 · ADM-FEES				
5010 · AUDIT FEE	19,442.00	17,500.00	1,942.00	111.1%
5011 · MEMBERSHIPS	10,189.00	9,000.00	1,189.00	113.2%
5012 · CONVENTIONS	3,658.67	5,000.00	-1,341.33	73.2%
5013 · ELECTION FEES	11,530.53	6,166.66	5,363.87	187.0%
5014 · TRAINING	492.26	2,208.34	-1,716.08	22.3%
5016 · TUITION REIMBURSEMENT	1,000.00	4,166.66	-3,166.66	24.0%
5017 · IT REJIS FEES	0.00	25,666.66	-25,666.66	0.0%
Total 5009 · ADM-FEES	46,312.46	69,708.32	-23,395.86	66.4%
5020 · UTILITIES				
5021 · UTIL-ELECTRIC	62,704.46	79,812.50	-17,108.04	78.6%
5022 · UTIL-GAS	23,834.76	23,055.00	779.76	103.4%
5023 · UTIL-WATER	7,495.63	2,060.00	5,435.63	363.9%
5024 · UTIL-SEWER	9,131.32	2,251.66	6,879.66	405.5%
5025 · UTIL-TELEPHONE	14,861.43	12,973.34	1,888.09	114.6%
5026 · CABLE EXPENSE	2,982.45	2,916.66	65.79	102.3%
Total 5020 · UTILITIES	121,010.05	123,069.16	-2,059.11	98.3%
5030 · EQUIPMENT				
5031 · EQUIP-MAINT-REPAIR	9,654.66			
Total 5030 · EQUIPMENT	9,654.66			
5040 · ADM-MISC				
5041 · INSURANCE MIRMA	2,942.00	68,565.00	-65,623.00	4.3%
5042 · PUBLIC NOTICES	762.87	833.34	-70.47	91.5%
5043 · LEGAL FEES-REG	57,858.18	33,333.34	24,524.84	173.6%
5043.5 · LEGAL FEES-LABOR	26,598.56	8,333.34	18,265.22	319.2%
5044 · OFFICE EXP	17,667.97	17,500.00	167.97	101.0%
5045 · CLEANING	550.00	1,166.66	-616.66	47.1%
5046 · COMMISSIONS	2,670.00	3,333.34	-663.34	80.1%
5047 · POSTAGE	3,796.50	2,500.00	1,296.50	151.9%
5049 · PHYSICALS	945.00			

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
5050 · ADM-OTHER				
5051 · PAYROLL EXP	12,505.13	14,083.34	-1,578.21	88.8%
5052 · ORDINANCE BOOK UPDATES	2,440.00	3,750.00	-1,310.00	65.1%
5053 · NEWSPAPER FUND	0.00	3,750.00	-3,750.00	0.0%
5053.1 · CREDIT CARD EXPENSE	2,718.43	1,666.66	1,051.77	163.1%
5053.2 · EXPENSE=GREEN ACRES	753.76	333.34	420.42	226.1%
5054 · MISC EXPENSE				
5054.1 · MISC-MAYOR	0.00	416.66	-416.66	0.0%
5054.2 · ADVERTISING	950.00	1,666.66	-716.66	57.0%
5054.3 · YOUTH BOARD	228.99	500.00	-271.01	45.8%
5054.4 · PUBLIC RELATIONS	995.00			
5054.5 · BLACK HISTORY	1,774.47	2,000.00	-225.53	88.7%
5054.7 · REJIS	33,101.70	21,666.66	11,435.04	152.8%
5054.8 · KWANZA CELEBRATION	442.55	2,000.00	-1,557.45	22.1%
5054 · MISC EXPENSE - Other	9,403.94	0.00	9,403.94	100.0%
Total 5054 · MISC EXPENSE	46,896.65	28,249.98	18,646.67	166.0%
5056 · WEB PAGE MAINT	1,170.00	1,666.66	-496.66	70.2%
5057 · MOSQUITO CONTROL	2,155.00	1,666.66	488.34	129.3%
Total 5050 · ADM-OTHER	68,638.97	55,166.64	13,472.33	124.4%
Total 5040 · ADM-MISC	182,430.05	190,731.66	-8,301.61	95.6%
Total 5000 · ADMINISTRATION	864,404.27	891,515.34	-27,111.07	97.0%
5100 · BUILDING				
5101 · SALARY				
5102 · SALARY	112,202.89	125,116.66	-12,913.77	89.7%
5103 · FICA	8,185.02	9,571.66	-1,386.64	85.5%
5105.5 · PENSION-LAGERS	5,630.00	5,630.00	0.00	100.0%
Total 5101 · SALARY	126,017.91	140,318.32	-14,300.41	89.8%
5105 · BUILD-OTHER				
5109 · INSURANCE MIRMA	11,810.00	12,409.16	-599.16	95.2%
Total 5105 · BUILD-OTHER	11,810.00	12,409.16	-599.16	95.2%
Total 5100 · BUILDING	137,827.91	152,727.48	-14,899.57	90.2%

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
5200 · POLICE DEPT				
5201 · SALARY				
5202 · SALARY	1,365,749.65	1,336,235.00	29,514.65	102.2%
5202.1 · WAGES & BENEFITS - PROP. P	394,341.70	274,045.00	120,296.70	143.9%
5202.2 · REIMBURSEMENT	-14,597.35	8,333.34	-22,930.69	-175.2%
5202.3 · REIMBURSE-HOMELAND	0.00	0.00	0.00	0.0%
5203 · FICA-MEDICARE	93,139.48	123,186.66	-30,047.18	75.6%
5205.1 · PENSION - LAGERS	204,805.30	248,108.34	-43,303.04	82.5%
5201 · SALARY - Other	0.00	0.00	0.00	0.0%
Total 5201 · SALARY	2,043,438.78	1,989,908.34	53,530.44	102.7%
5210 · POLICE OTHER				
5211 · DUES-MEM-SUB **	1,125.00	783.34	341.66	143.6%
5212.1 · INVESTIGATIVE/EVIDENCE	1,293.95	3,208.34	-1,914.39	40.3%
5213 · CONFERENCES **	1,125.41	1,666.66	-541.25	67.5%
5214 · EQUIPMENT	7,541.96	19,040.00	-11,498.04	39.6%
5215 · FUEL	24,032.63	23,333.34	699.29	103.0%
5216 · PAID OVERTIME	0.00	4,166.66	-4,166.66	0.0%
5217 · DETENTION	424.00	2,083.34	-1,659.34	20.4%
5218 · RMS AND COMMUNICATIONS	63,195.55	63,333.34	-137.79	99.8%
5219 · IT REJIS-POLICE	27,957.88	28,459.16	-501.28	98.2%
5220 · MIRMA INSURANCE	128,283.33	128,908.34	-625.01	99.5%
5221 · OFFICE SUPPLIES	3,545.96	4,791.66	-1,245.70	74.0%
5222 · PERSONNEL CLOTHING & EQUIP...	8,790.57	11,833.34	-3,042.77	74.3%
5223 · TRAINING & ORIENTATION	915.00	0.00	915.00	100.0%
5224 · COMMUNITY SERVICES	914.44	833.34	81.10	109.7%
5225 · MOBILE PHONES	4,694.60	5,166.66	-472.06	90.9%
5226 · EMERGENCY SERVICES	20.71	0.00	20.71	100.0%
5227 · CONTRACTS AND WARRANTIES	9,210.00	11,816.66	-2,606.66	77.9%
5228 · MAJOR CASE SQUAD	7,745.47	0.00	7,745.47	100.0%
5229 · PROMOTIONS ASSES. CENTER	0.00	416.66	-416.66	0.0%
5230 · LAW ENFORCEMENT CERT. PRO...	0.00	1,390.00	-1,390.00	0.0%
5231 · SPECIAL PROGRAMS	998.94	1,333.34	-334.40	74.9%
Total 5210 · POLICE OTHER	291,815.40	312,564.18	-20,748.78	93.4%
5250 · CAPITAL EXPENSE	0.00			
Total 5200 · POLICE DEPT	2,335,254.18	2,302,472.52	32,781.66	101.4%

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
5300 · STREET DEPT				
5301 · SALARIES				
5302 · SALARIES	33,788.21	35,966.66	-2,178.45	93.9%
5303 · FICA-MEDICARE	2,160.58	2,751.66	-591.08	78.5%
5305 · PENSION-LAGERS	8,090.00	8,090.00	0.00	100.0%
Total 5301 · SALARIES	44,038.79	46,808.32	-2,769.53	94.1%
5310 · STREET OTHER				
5312 · ROAD SALT	147.87			
5313 · STREET LIGHTS	132,774.98	121,701.66	11,073.32	109.1%
5314 · INSURANCE MIRMA	16,970.00	18,129.16	-1,159.16	93.6%
5316 · UNIFORMS	1,479.32	1,333.34	145.98	110.9%
5319 · MISC	300.00			
5320 · FUEL	25,877.31	23,333.34	2,543.97	110.9%
5321 · TELEPHONE	140.15	2,000.00	-1,859.85	7.0%
Total 5310 · STREET OTHER	177,689.63	166,497.50	11,192.13	106.7%
Total 5300 · STREET DEPT	221,728.42	213,305.82	8,422.60	103.9%
5400 · COURT DEPT				
5401 · SALARIES				
5402 · SALARIES	53,840.52	54,666.66	-826.14	98.5%
5403 · FICA-MEDICARE	3,664.57	4,181.66	-517.09	87.6%
5405 · PENSION-LAGERS	2,460.00	2,460.00	0.00	100.0%
Total 5401 · SALARIES	59,965.09	61,308.32	-1,343.23	97.8%
5410 · OTHER				
5412 · INSURANCE MIRMA	5,160.00	5,160.00	0.00	100.0%
5413 · MISC	0.00	833.34	-833.34	0.0%
5414 · OFFICE SUPPLIES	0.00	500.00	-500.00	0.0%
5415 · BOND FORFEITURES	0.00	5,000.00	-5,000.00	0.0%
5416 · IT REJIS FEES	6,474.20	6,474.16	0.04	100.0%
Total 5410 · OTHER	11,634.20	17,967.50	-6,333.30	64.8%
Total 5400 · COURT DEPT	71,599.29	79,275.82	-7,676.53	90.3%

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
5500 · RECREATION CENTER				
5501 · SALARIES				
5502 · SALARY	188,028.01	179,609.16	8,418.85	104.7%
5502.1 · RC-PT	111,649.44	134,843.34	-23,193.90	82.8%
5503 · FICA-MEDICARE	22,008.58	25,039.34	-3,030.76	87.9%
5505 · PENSION-LAGERS	3,524.00	9,560.00	-6,036.00	36.9%
Total 5501 · SALARIES	325,210.03	349,051.84	-23,841.81	93.2%
5510 · RC-OTHER				
5511 · EQUIP-MAINT	13,034.11	16,666.66	-3,632.55	78.2%
5512 · INSURANCE MIRMA	20,070.00	12,409.16	7,660.84	161.7%
5513 · OFFICE	156.49	2,500.00	-2,343.51	6.3%
5514 · SNACK BAR	3,586.37	3,750.00	-163.63	95.6%
5515 · CLEANING	3,201.42	3,333.34	-131.92	96.0%
5516 · SPECIAL EVENTS	7,508.59	10,000.00	-2,491.41	75.1%
5520 · SWIM TEAM	1,480.50	7,500.00	-6,019.50	19.7%
5522 · INSTRUCTORS	2,216.14	3,166.70	-950.56	70.0%
5523 · RC MISC	8,971.53	3,333.34	5,638.19	269.1%
5524 · TELEPHONE	2,258.63	2,666.66	-408.03	84.7%
Total 5510 · RC-OTHER	62,483.78	65,325.86	-2,842.08	95.6%
5530 · CAPITAL EXPENSE				
5535 · Bissell Park Improvements	0.00			
5536 · SALT STORAGE SHED	0.00			
Total 5530 · CAPITAL EXPENSE	0.00			
Total 5500 · RECREATION CENTER	387,693.81	414,377.70	-26,683.89	93.6%
5599 · STREET PROJECTS EXPENSE				
5604 · ASHBROOK DRIVE EXPENSE	0.00			
Total 5599 · STREET PROJECTS EXPENSE	0.00			
5610 · POLICE-CAP IMP				
5611 · EQUIP-MAINT	0.00			
Total 5610 · POLICE-CAP IMP	0.00			

BELLEFONTAINE NEIGHBORS
 INCOME STATEMENT
 July 2018 through April 2019

	<u>Jul '18 - Apr 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5620 · STREET-CAP IMP				
5621 · SALARIES	0.00			
5622 · FICA	0.00			
5623 · EQUIP-MAINT	0.00			
5625 · ASPHALT-CONCRETE	0.00			
Total 5620 · STREET-CAP IMP	0.00			
5630 · REC CEN/PARK-CAP IMP				
5631 · SAL-FT	0.00			
5631.1 · SAL-PT	0.00			
5632 · FICA	0.00			
Total 5630 · REC CEN/PARK-CAP IMP	0.00			
Total Expense	4,018,507.88	4,053,674.68	-35,166.80	99.1%
Net Income	<u>-72,390.39</u>	<u>57,031.52</u>	<u>-129,421.91</u>	<u>-126.9%</u>

BELLEFONTAINE NEIGHBORS

Balance Sheet

As of April 30, 2019

	Apr 30, 19	Apr 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · TOTAL CASH				
INVESTMENTS				
1011 · MMA-CITIZENS BANK	688,927.57	607,634.57	81,293.00	13.4%
INVESTMENTS - Other	100.50	0.00	100.50	100.0%
Total INVESTMENTS	689,028.07	607,634.57	81,393.50	13.4%
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	395,792.56	699,664.51	-303,871.95	-43.4%
1004 · PAYROLL-CITIZENS	4,281.18	6,994.82	-2,713.64	-38.8%
1004.5 · FSA-ACCOUNT	1,634.25	3,438.31	-1,804.06	-52.5%
Total 1000 · TOTAL CASH	1,091,076.06	1,318,072.21	-226,996.15	-17.2%
1020 · RESTRICTED CASH				
1025 · BAIL BOND ACCOUNT-2	2,500.00	1,775.00	725.00	40.9%
Total 1020 · RESTRICTED CASH	2,500.00	1,775.00	725.00	40.9%
Total Checking/Savings	1,093,576.06	1,319,847.21	-226,271.15	-17.1%
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	2,313.12	0.00	0.0%
1048 · PERSONAL PROP	22,925.00	22,925.00	0.00	0.0%
Total 1030 · ACCOUNTS RECEIVABLE	673,283.39	535,886.19	137,397.20	25.6%
Total Accounts Receivable	673,283.39	535,886.19	137,397.20	25.6%
Other Current Assets				
1050 · DUE FROM SEWER FUND	-8,690.36	-72,430.69	63,740.33	88.0%
1051 · DUE FROM CAP IMP	-434,659.54	-282,396.21	-152,263.33	-53.9%
1054 · DUE FROM DEBT SVC	866,787.12	-0.35	866,787.47	247,653,562.9%
1055 · LOAN-GREEN ACRES	57,377.79	61,187.67	-3,809.88	-6.2%
1070 · PREPAID EXP				
1071 · INSURANCE-MIRMA	56,781.00	36,940.00	19,841.00	53.7%
1076 · BOND FUND	11,165.00	11,165.00	0.00	0.0%
1070 · PREPAID EXP - Other	-11,165.00	-11,165.00	0.00	0.0%
Total 1070 · PREPAID EXP	56,781.00	36,940.00	19,841.00	53.7%
Total Other Current Assets	537,596.01	-256,699.58	794,295.59	309.4%
Total Current Assets	2,304,455.46	1,599,033.82	705,421.64	44.1%
TOTAL ASSETS	2,304,455.46	1,599,033.82	705,421.64	44.1%

BELLEFONTAINE NEIGHBORS

Balance Sheet

As of April 30, 2019

	Apr 30, 19	Apr 30, 18	\$ 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	1,426.12	1,525.12	-99.00	-6.5%
Total 2000 · ACCOUNTS PAYABLE	27,437.93	1,525.12	25,912.81	1,699.1%
Total Accounts Payable	27,437.93	1,525.12	25,912.81	1,699.1%
Other Current Liabilities				
2030 · RESTRICTED LIAB				
2037 · BAIL BOND-NEW	2,500.00	1,775.00	725.00	40.9%
Total 2030 · RESTRICTED LIAB	2,500.00	1,775.00	725.00	40.9%
2040 · GEN RES				
2041 · POST COMM	2.00	2.00	0.00	0.0%
2042 · POLICE TRAINING				
2042.1 · POLICE TRAINING	-48,845.91	-41,671.08	-7,174.83	-17.2%
2042 · POLICE TRAINING - Other	46,885.22	45,526.76	1,358.46	3.0%
Total 2042 · POLICE TRAINING	-1,960.69	3,855.68	-5,816.37	-150.9%
2049.1 · ASSET FORFEITURE-JUSTICE FUND	46,807.16	54,390.59	-7,583.43	-13.9%
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%
Total 2040 · GEN RES	83,620.03	97,967.71	-14,347.68	-14.7%
2100 · Payroll Liabilities				
2101 · FED TAXES W/H	1.00	1.00	0.00	0.0%
2103 · FICA TAXES W/H	9,218.63	9,458.63	-240.00	-2.5%
2104 · CITY TAXES W/H	-243.66	-1.03	-242.63	-23,556.3%
2105 · AFLAC W/H	-1,288.22	-1,816.21	527.99	29.1%
2106 · COURT W/H	1,152.13	320.67	831.46	259.3%
2107 · DENTAL W/H	-3,504.99	-3,620.33	115.34	3.2%
2109 · LEGAL W/H	2,831.48	2,331.50	499.98	21.4%
2110 · VISION	759.78	1,133.34	-373.56	-33.0%
2111 · A/T LIFE INSURANCE	1,776.73	1,627.25	149.48	9.2%
2112 · GARNISHMENT	2,547.38	2,357.06	190.32	8.1%
2113 · A/T ROTH CONTRIBUTION	350.10	200.10	150.00	75.0%
2115 · SBG 457	-1,554.78	1,676.75	-3,231.53	-192.7%
2118 · FSA-WITHHELD	-4,350.39	-2,803.80	-1,546.59	-55.2%
Total 2100 · Payroll Liabilities	7,695.19	10,864.93	-3,169.74	-29.2%
2150 · FEES TO REMIT				
2151 · DVS-FEES	180.00	1,147.50	-967.50	-84.3%
2152 · CVC-FEES	733.53	3,243.96	-2,510.43	-77.4%
2153 · LET-FEES	3,176.50	4,355.50	-1,179.00	-27.1%
2150 · FEES TO REMIT - Other	5,446.06	7.00	5,439.06	77,700.9%
Total 2150 · FEES TO REMIT	9,536.09	8,753.96	782.13	8.9%

BELLEFONTAINE NEIGHBORS

Balance Sheet

As of April 30, 2019

	Apr 30, 19	Apr 30, 18	\$ 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	8,564.74	6,743.26	1,821.48	27.0%
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%
2181 · COMP ABSENCES-LONG-TERM	-9,606.07	0.00	-9,606.07	-100.0%
2190 · DEBT SERVICE FUND				
2191 · BOND FUND-RE TAXES	508,470.34	-168,282.40	676,752.74	402.2%
2192 · BOND FUND-PP TAXES	366,810.20	244,483.30	122,326.90	50.0%
Total 2190 · DEBT SERVICE FUND	875,280.54	76,200.90	799,079.64	1,048.7%
Total 2160 · OTHER LIAB	1,341,837.06	112,117.75	1,229,719.31	1,096.8%
2161.2 · DEF REVENUE GREEN ACRES	61,000.53	61,420.16	-419.63	-0.7%
Total Other Current Liabilities	1,506,188.90	292,899.51	1,213,289.39	414.2%
Total Current Liabilities	1,533,626.83	294,424.63	1,239,202.20	420.9%
Total Liabilities	1,533,626.83	294,424.63	1,239,202.20	420.9%
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	-72,390.39	292,653.78	-365,044.17	-124.7%
Total Equity	770,828.63	1,304,609.19	-533,780.56	-40.9%
TOTAL LIABILITIES & EQUITY	2,304,455.46	1,599,033.82	705,421.64	44.1%

CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
 July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
Income				
4000 · INCOME				
4001 · RECEIPTS	609,525	545,817	63,708	112%
4002 · INT EARNED	10,645	4,000	6,645	266%
Total 4000 · INCOME	<u>620,170</u>	<u>549,817</u>	<u>70,353</u>	<u>113%</u>
Total Income	620,170	549,817	70,353	113%
Expense				
5000 · ADMINISTRATION				
5003 · SPECIAL PROJECTS	0	12,500	-12,500	0%
5040 · ASHBROOK NET				
5041 · ASHBROOK INCOME	-451,542	-857,142	405,600	53%
5042 · ASHBROOK EXPENSE	477,881	857,142	-379,261	56%
Total 5040 · ASHBROOK NET	<u>26,339</u>	<u>0</u>	<u>26,339</u>	<u>100%</u>
5055 · Bissell Hills Park Construction	319,270	40,000	279,270	798%
5056 · SALT STORAGE SHED REPLACEMENT	5,240	75,000	-69,760	7%
Total 5000 · ADMINISTRATION	<u>350,849</u>	<u>127,500</u>	<u>223,349</u>	<u>275%</u>
5035 · Administrative equipment maint.	33,007	0	33,007	100%
5100 · STREET				
5103.3 · SALT & TAR	0	0	0	0%
5104 · ASPHALT&CONCRETE	4,017	16,667	-12,649	24%
5120 · OPERATIONS				
5121 · SALARIES	135,558	179,833	-44,275	75%
5122 · FICA	10,968	13,758	-2,790	80%
5223 · EQUIP-MAINT	44,857	42,500	2,357	106%
5120 · OPERATIONS - Other	22,060			
Total 5120 · OPERATIONS	<u>213,443</u>	<u>236,091</u>	<u>-22,648</u>	<u>90%</u>
Total 5100 · STREET	<u>217,460</u>	<u>252,758</u>	<u>-35,297</u>	<u>86%</u>
5300 · REC CENTER				
5303.7 · CAPITAL EXPENSE	0	0	0	0%
5312 · EQUIP MAINT	6,092	54,167	-48,075	11%
5318.1 · POOL-RESURFACE	0	0	0	0%
5320 · OPERATIONS				
5321 · SALARIES	99,334	76,958	22,376	129%
5322 · FICA	7,177	5,888	1,290	122%
Total 5320 · OPERATIONS	<u>106,512</u>	<u>82,846</u>	<u>23,666</u>	<u>129%</u>
Total 5300 · REC CENTER	<u>112,603</u>	<u>137,013</u>	<u>-24,409</u>	<u>82%</u>

CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
 July 2018 through April 2019

	<u>Jul '18 - Apr 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5400 · POLICE				
5420 · OPERATIONS				
5422 · EQUIP MAINT	13,119	14,313	-1,193	92%
5424 · VEHICLE MAINTENANCE	0	10,417	-10,417	0%
Total 5420 · OPERATIONS	<u>13,119</u>	<u>24,729</u>	<u>-11,610</u>	<u>53%</u>
Total 5400 · POLICE	<u>13,119</u>	<u>24,729</u>	<u>-11,610</u>	<u>53%</u>
Total Expense	<u>727,040</u>	<u>541,999</u>	<u>185,040</u>	<u>134%</u>
Net Income	<u><u>-106,870</u></u>	<u><u>7,818</u></u>	<u><u>-114,687</u></u>	<u><u>-1,367%</u></u>

CAPITAL IMPROVEMENT FUND
Balance Sheet
As of April 30, 2019

	Apr 30, 19	Apr 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH				
1005 · MMA-CITIZENS BANK	688,417.70	1,011,751.42	-323,333.72	-32.0%
Total 1000 · CASH	688,417.70	1,011,751.42	-323,333.72	-32.0%
Total Checking/Savings	688,417.70	1,011,751.42	-323,333.72	-32.0%
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	506,947.05	266,985.21	239,961.84	89.9%
1045 · GRANT RECEIVABLE	9,089.00	4,614.00	4,475.00	97.0%
Total Other Current Assets	516,036.05	271,599.21	244,436.84	90.0%
Total Current Assets	497,723.54	580,620.42	-82,896.88	-14.3%
TOTAL ASSETS	497,723.54	580,620.42	-82,896.88	-14.3%
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	-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%
Total Liabilities	5,691.10	-7,085.90	12,777.00	180.3%

8:31 AM
05/09/19
Cash Basis

CAPITAL IMPROVEMENT FUND
Balance Sheet
As of April 30, 2019

	<u>Apr 30, 19</u>	<u>Apr 30, 18</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
3110 · Retained Earnings	598,902.40	345,834.10	253,068.30	73.2%
Net Income	-106,869.96	241,872.22	-348,742.18	-144.2%
Total Equity	<u>492,032.44</u>	<u>587,706.32</u>	<u>-95,673.88</u>	<u>-16.3%</u>
TOTAL LIABILITIES & EQUITY	<u>497,723.54</u>	<u>580,620.42</u>	<u>-82,896.88</u>	<u>-14.3%</u>

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

	<u>Jul '18 - Apr 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · INCOME				
4001 · RECEIPTS	116,740	75,000	41,740	156%
4002 · INT EARNED	1,666	0	1,666	100%
Total 4000 · INCOME	<u>118,406</u>	<u>75,000</u>	<u>43,406</u>	<u>158%</u>
Total Income	118,406	75,000	43,406	158%
Expense				
5000 · DEPT EXPENSES				
5001 · SEWER REPAIRS	68,450	63,000	5,450	109%
5003 · SEWER REPAIR MATERIALS	900	2,000	-1,100	45%
5004 · REFUNDS	896	800	96	112%
5007 · ADMIN COSTS	10,000	10,000	0	100%
Total 5000 · DEPT EXPENSES	<u>80,246</u>	<u>75,800</u>	<u>4,446</u>	<u>106%</u>
Total Expense	80,246	75,800	4,446	106%
Net Income	<u><u>38,160</u></u>	<u><u>-800</u></u>	<u><u>38,960</u></u>	<u><u>-4,770%</u></u>

SEWER FUND
Balance Sheet
 As of April 30, 2019

	Apr 30, 19	Apr 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH				
1003 · MMA-CITIZENS BANK	264,726.41	154,060.40	110,666.01	71.8%
Total 1000 · CASH	264,726.41	154,060.40	110,666.01	71.8%
Total Checking/Savings	264,726.41	154,060.40	110,666.01	71.8%
Other Current Assets				
1030 · DUE FROM GEN FUND	-671.17	-5,455.52	4,784.35	87.7%
Total Other Current Assets	-671.17	-5,455.52	4,784.35	87.7%
Total Current Assets	264,055.24	148,604.88	115,450.36	77.7%
TOTAL ASSETS	264,055.24	148,604.88	115,450.36	77.7%
LIABILITIES & EQUITY				
Equity				
1110 · Retained Earnings	225,894.92	190,863.58	35,031.34	18.4%
Net Income	38,160.32	-42,258.70	80,419.02	190.3%
Total Equity	264,055.24	148,604.88	115,450.36	77.7%
TOTAL LIABILITIES & EQUITY	264,055.24	148,604.88	115,450.36	77.7%

8:38 AM

05/09/19

Cash Basis

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

	<u>Jul '18 - Apr 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
INTEREST	3,065.94	0.00	3,065.94	100.0%
PERSONAL PROPERTY TAX	105,238.88	207,500.00	-102,261.12	50.7%
REAL ESTATE TAXES	764,493.09	656,250.00	108,243.09	116.5%
Total Income	<u>872,797.91</u>	<u>863,750.00</u>	<u>9,047.91</u>	<u>101.0%</u>
Expense				
INTEREST PAID	385,025.00	428,773.76	-43,748.76	89.8%
OTHER EXP	75.00			
PRINCIPAL PAID	570,000.00	555,000.00	15,000.00	102.7%
Total Expense	<u>955,100.00</u>	<u>983,773.76</u>	<u>-28,673.76</u>	<u>97.1%</u>
Net Income	<u><u>-82,302.09</u></u>	<u><u>-120,023.76</u></u>	<u><u>37,721.67</u></u>	<u><u>68.6%</u></u>

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

Balance Sheet

As of April 30, 2019

	Apr 30, 19	Apr 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
MMA CITIZENS	594,263	375,802	218,461	58%
Total Checking/Savings	594,263	375,802	218,461	58%
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	291,181	236,257	54,924	23%
TOTAL ASSETS	291,181	236,257	54,924	23%
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	-82,302	-673,312	591,010	88%
Total Equity	123,046	68,122	54,924	81%
TOTAL LIABILITIES & EQUITY	291,181	236,257	54,924	23%

CITY OF BELLEFONTAINE NEIGHBORS

2017 BOND ISSUE -
SOURCES AND USES OF FUNDS

AS OF: March 1, 2019

		SOURCES	INTEREST EARNED	USES	BALANCE	Legal/other	Engineering	Contractor Fees
Interest Earned	5/1/2018	880.24			1,045,215.85			
Ashbrook street project	5/11/2018			30,338.60	1,014,877.25		30,338.60	
Spencer Contracting Company	5/29/2018			10,000.00	1,004,877.25			10,000.00
Interest Earned	6/1/2018	949.17	949.17		1,005,826.42			
Interest Earned	7/2/2018	989.18	989.18		1,006,815.60			
Interest Earned	8/1/2018	1,084.70	1,084.70		1,007,900.30			
Interest Earned	9/1/2018	1,117.20	1,117.20		1,009,017.50			
Ashbrook street project	9/17/2018		-	538.26	1,008,479.24		538.26	
Interest Earned	10/1/2018	1,133.21	1,133.21		1,009,612.45			
Interest Earned	11/1/2018	1,324.24	1,324.24		1,010,936.69			
Ashbrook street project	11/19/2018		-	1,025.57	1,009,911.12		1,025.57	
Interest Earned	11/30/2018	1,325.31	1,325.31		1,011,236.43			
Interest Earned	12/31/2018	1,432.79	1,432.79		1,012,669.22			
Ashbrook street project	1/9/2019		-	9,716.75	1,002,952.47		9,716.75	
Interest Earned	1/31/2019	1,501.18	1,501.18		1,004,453.65			
Ashbrook street project	3/1/2019		-	56,438.75	948,014.90			56,438.77
Interest Earned	3/1/2019	1,361.36	1,361.36		949,376.26			
Interest Earned	4/1/2019	1,441.17	1,441.17		950,817.43			
Ashbrook street project	4/30/2019		-	28,774.58	922,042.85			28,774.58
			-		922,042.85			
			-		922,042.85			
			-		922,042.85			
			-		922,042.85			
			-		922,042.85			
			-		922,042.85			
			-		922,042.85			
TOTALS AND BALANCE		8,851,983.16	26,878.04	7,929,940.31	922,042.85	41,550.00	610,662.87	7,135,999.18

Note: Reserve \$200,000 for Ashbrook project

Ashbrook Project Uses

108,057.95