

CITY OF BELLEFONTAINE NEIGHBORS BOARD MEETING

Date: January 21, 2020

To: Mayor Tommie Pierson Sr.
Board of Aldermen and Alderwomen

From: Patrick Howard, City Treasurer

Re: Treasurer's Report - Summary

Current Key Notes:

- As of **December 2020**, the city held a total of \$3.9 million in funds at the local investment banks administered by the city treasurer, mayor and city clerk.
- The annual audit for fiscal year 2019-2020 was completed and provided to the state audit department on 12/30/2020.
- The annual report due by 1/31/2021 is being prepared with Gilmore & Bell, P.C. We are waiting on the County to provide city taxes levied and collected to finalize the report.
- The City is still waiting for the remaining 50% of Cares Act Funds from STL County. (\$373,426.50). The mayor is currently working on this.
- Revenue Notes:
 - To date, sales tax revenue is up by 7% than budgeted.
 - YTD property and real estate tax is lower by 5%.
 - Licenses, Fines & Rec Center revenue are down due to COVID.
 - Overall, current revenue is slightly above budget by 34% due to the receipt of the CARES act funds.
- Expense Notes:
 - General Fund
 - All departments are operating at or below total budget with the exception of the Court Dept. Court Dept is operating with higher than budgeted salaries by 23% YTD.
 - In person services are still trending below budget due to the pandemic.
 - Indirect expenses overall are below budget by 25%. This excludes payroll, insurance and employee related taxes
 - Capital Fund
 - Rec Center is below budget YTD by 41%. Budgeted pool repairs haven't started.
 - Street Dept is slightly above YTD due to higher salaries than budgeted.
 - Police Dept is above budget but a budget amendment for the new vehicles will adjust expected budget spend for the fiscal year.
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- Overall Financial Health:
 - The city has solid liquidity to meet short-term obligations or those due within the current fiscal year, considering the recovery of loss revenue from the CARES Act funds.

CITY OF BELLEFONTAINE NEIGHBORS BOARD MEETING

To provide brief details on how each fund can and should be used, each fund purpose is as follows:

- General fund serves as the principal pool of revenue that finances the operating expenses of the city government.
- Capital Improvement Fund serves as the principal pool of revenue that finances capital projects, equipment purchases and capital improvements expenses which extends the useful life of the city's existing fixed assets/capital.
- Debt service fund purpose is to account for payments of principal and interest due on the city's debt, such as the bonds outstanding. Bond maturity payments are due annually by March 1st and interest payments are due annually in by September.
- Sewer fund accounts for revenue and expenses related to the provision of water and sewer services to the customers of the City.
- Bond funds held are to cover the cost of constructing, reconstructing, extending, repairing and improving the subsurface conditions affecting city streets and sidewalks, and acquiring any land necessary to do so.

BELLEFONTAINE NEIGHBORS
Balance Sheet
 As of December 31, 2020

Dec 31, 20

ASSETS

Current Assets

Checking/Savings

1000 · TOTAL CASH

INVESTMENTS

1011 · MMA-CITIZENS BANK

279,030.92

Total INVESTMENTS

279,030.92

1001 · PETTY CASH-OFFICE

420.61

1002 · PETTY CASH-RC

140.00

1003.4 · OPERATING ACCT-NEW

1,042,452.84

1004 · PAYROLL-CITIZENS

870.33

1004.5 · FSA-ACCOUNT

997.68

Total 1000 · TOTAL CASH

1,323,912.38

1020 · RESTRICTED CASH

1025 · BAIL BOND ACCOUNT-2

10,071.00

Total 1020 · RESTRICTED CASH

10,071.00

Total Checking/Savings

1,333,983.38

Accounts Receivable

1030 · ACCOUNTS RECEIVABLE

1033 · UTILITY TAXES

102,118.79

1034 · SALES TAX

361,634.07

1035 · GASOLINE

50,305.00

1036 · MOTOR VEHICLE

12,596.54

1037 · CIGARETTE

1,441.11

1038 · CABLE

24,143.67

1041 · ROAD FUND

788.86

1044 · A/R REAL ESTATE

35,150.99

1045 · OTHER

373,426.50

1046 · COURT RECEIVABLE

104,238.00

1047 · DAMAGE RESTITUTION

2,313.12

1048 · PERSONAL PROP

22,925.00

Total 1030 · ACCOUNTS RECEIVABLE

1,091,081.65

Total Accounts Receivable

1,091,081.65

Other Current Assets

1050 · DUE FROM SEWER FUND

-8,339.14

1051 · DUE FROM CAP IMP

331,824.80

1054 · DUE FROM DEBT SVC

-104,933.35

1055 · LOAN-GREEN ACRES

57,222.92

1056 · DUE FROM STREET BOND FUND

29,868.85

1070 · PREPAID EXP

1071 · INSURANCE-MIRMA

219,276.00

Total 1070 · PREPAID EXP

219,276.00

Total Other Current Assets

524,920.08

Total Current Assets

2,949,985.11

TOTAL ASSETS

2,949,985.11

LIABILITIES & EQUITY

BELLEFONTAINE NEIGHBORS
Balance Sheet
 As of December 31, 2020

Dec 31, 20

Liabilities

Current Liabilities

Accounts Payable

2000 · ACCOUNTS PAYABLE

2017 · OTHER

-0.19

2000 · ACCOUNTS PAYABLE - Other

-306,756.84

Total 2000 · ACCOUNTS PAYABLE

-306,757.03

Total Accounts Payable

-306,757.03

Other Current Liabilities

2030 · RESTRICTED LIAB

2037 · BAIL BOND-NEW

10,071.00

Total 2030 · RESTRICTED LIAB

10,071.00

2040 · GEN RES

2041 · POST COMM

2.00

2042 · POLICE TRAINING

2042.1 · POLICE TRAINING

-58,160.01

2042 · POLICE TRAINING - Other

50,735.72

Total 2042 · POLICE TRAINING

-7,424.29

2049.1 · ASSET FORFEITURE-JUSTICE FUND

104,344.63

2049.2 · ASSET FORFEITURE-TREASURY FUND

36,127.16

2052 · DRUG FUND-SHEEAN

702.00

Total 2040 · GEN RES

133,751.50

2100 · Payroll Liabilities

2101 · FED TAXES W/H

1.00

2102 · STATE TAXES W/H

-3,112.36

2103 · FICA TAXES W/H

9,166.95

2104 · CITY TAXES W/H

-243.70

2105 · AFLAC W/H

-4,563.58

2106 · COURT W/H

5,830.77

2107 · DENTAL W/H

-27,377.39

2108 · MEDICAL W/H

21,101.76

2109 · LEGAL W/H

3,662.07

2110 · VISION

-3,806.01

2111 · A/T LIFE INSURANCE

1,216.49

2112 · GARNISHMENT

1,388.57

2113 · A/T ROTH CONTRIBUTION

298.99

2114 · BANKRUPTCY W/H

4,934.76

2115 · SBG 457

-40,099.83

2118 · FSA-WITHHELD

-22,320.59

Total 2100 · Payroll Liabilities

-53,922.10

2150 · FEES TO REMIT

2151 · DVS-FEES

108.00

2152 · CVC-FEES

795.56

2153 · LET-FEES

3,140.50

2150 · FEES TO REMIT - Other

5,458.06

Total 2150 · FEES TO REMIT

9,502.12

2160 · OTHER LIAB

BELLEFONTAINE NEIGHBORS

Balance Sheet

As of December 31, 2020

	<u>Dec 31, 20</u>
2161 · DEFERRED	157,205.00
2161.2 · DEF REVENUE GREEN ACRES	64,460.89
2163 · ACCRUED PAYROLL	0.29
2164.3 · RESERVE FOR TELE-CHARTER	20,812.21
2164.4 · RESERVE FOR SECURITY BENEFIT	4,633.76
2169 · RESERVE FOR PROP.P EXPENDITURES	0.47
2190 · DEBT SERVICE FUND	
2191 · BOND FUND-RE TAXES	401,104.38
2192 · BOND FUND-PP TAXES	58,618.72
2190 · DEBT SERVICE FUND - Other	327,799.92
Total 2190 · DEBT SERVICE FUND	<u>787,523.02</u>
Total 2160 · OTHER LIAB	<u>1,034,635.64</u>
Total Other Current Liabilities	<u>1,134,038.16</u>
Total Current Liabilities	<u>827,281.13</u>
Total Liabilities	<u>827,281.13</u>
Equity	
3000 · GEN RESERVES	
3001 · Opening Bal Equity	686,841.13
3007 · Prop P Unspent Restricted Rev	197,106.00
3000 · GEN RESERVES - Other	-9,703.00
Total 3000 · GEN RESERVES	<u>874,244.13</u>
3002 · Retained Earnings	608,092.25
Net Income	640,367.60
Total Equity	<u>2,122,703.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,949,985.11</u></u>

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
Income				
4001 · TAXES				
4002 · SALES TAX				
4002.1 · SALES TAX - PROP P FUNDS	283,785.40	203,887.62	79,897.78	139.19%
4002 · SALES TAX - Other	799,073.69	768,754.98	30,318.71	103.94%
Total 4002 · SALES TAX	1,082,859.09	972,642.60	110,216.49	111.33%
4003 · MTR VEHICAL	87,423.83	80,000.02	7,423.81	109.28%
4004 · GAS TAX	141,817.19	115,087.50	26,729.69	123.23%
4005 · CIGARETTE	10,227.91	9,050.02	1,177.89	113.02%
4006 · REAL ESTATE	73,405.81	99,546.76	-26,140.95	73.74%
4006.1 · PERSONAL PROPERTY TAX	10,812.99	10,863.55	-50.56	99.54%
4008 · RAILROAD TAX	0.00	0.00	0.00	0.0%
4008.2 · ROAD FUND	32,956.06	47,682.81	-14,726.75	69.12%
Total 4001 · TAXES	1,439,502.88	1,334,873.26	104,629.62	107.84%
4010 · GROSS RECEIPTS TAXES				
4009 · CABLE TAX	48,046.07	47,256.63	789.44	101.67%
4011 · TELEPHONE-REGULAR	48,670.37	65,982.97	-17,312.60	73.76%
4012 · ELECTRIC	327,258.68	305,000.02	22,258.66	107.3%
4013 · GAS	89,226.50	132,500.02	-43,273.52	67.34%
4014 · WATER	85,802.55	81,500.02	4,302.53	105.28%
Total 4010 · GROSS RECEIPTS TAXES	599,004.17	632,239.66	-33,235.49	94.74%
4020 · LICENSES				
4021 · MERCHANTS	115.45	300.00	-184.55	38.48%
4022 · OCCUPATIONAL	590.00	2,000.00	-1,410.00	29.5%
4023 · LIQUOR	1,072.50	925.00	147.50	115.95%
4024 · MANUFACTURE	0.00	1,126.50	-1,126.50	0.0%
4026 · DOG TAGS	8.00	0.00	8.00	100.0%
Total 4020 · LICENSES	1,785.95	4,351.50	-2,565.55	41.04%
4040 · COURT FINES AND FEES				
4041 · FINES	19,363.16	46,526.02	-27,162.86	41.62%
4042 · COURT COSTS				
4042.1 · COURT COSTS - EDUCATION	92.00	0.00	92.00	100.0%
4042.2 · COURT COSTS - DEFENSE	92.00	0.00	92.00	100.0%
4042 · COURT COSTS - Other	1,717.50	3,854.02	-2,136.52	44.56%
Total 4042 · COURT COSTS	1,901.50	3,854.02	-1,952.52	49.34%
4043 · OTHER	3,141.30	5,000.02	-1,858.72	62.83%
4043.1 · Police Costs Reimbursements	4,580.18	85.50	4,494.68	5,356.94%
4044 · POLICE-TRAINING	0.00	1,800.00	-1,800.00	0.0%
4045 · BOND FORFEITURE	0.00	0.00	0.00	0.0%
4046 · FEDERAL SEIZURE FUNDS	0.00	0.00	0.00	0.0%
4047 · LIVE SCAN	14.00	0.00	14.00	100.0%
4048 · JAIL FEES COLLECTED	243.00	500.02	-257.02	48.6%
4040 · COURT FINES AND FEES - Other	1,996.35			
Total 4040 · COURT FINES AND FEES	31,239.49	57,765.58	-26,526.09	54.08%
4048.1 · RECOUPMENT	49.16			
4050 · PERMITS				
4051 · CONSTRUCTION	1,145.00	2,010.52	-865.52	56.95%
4052 · OCCUPANCY	3,103.00	2,357.00	746.00	131.65%
4054 · BUILDING - SPECIAL ASSESSMENTS	7,500.32	12,172.00	-4,671.68	61.62%
4055 · CONCRETE	670.00	35.00	635.00	1,914.29%
4056 · HEATING/AC	1,725.00	1,080.00	645.00	159.72%
4057 · SIDING/ROOFING	1,375.00	669.52	705.48	205.37%
4058 · INSPECTIONS	8,880.00	7,302.00	1,578.00	121.61%
Total 4050 · PERMITS	24,398.32	25,626.04	-1,227.72	95.21%
4060 · REC CENTER INC				
4061 · BASKETBALL	41.00			
4063 · WEIGHT ROOM	322.00	704.02	-382.02	45.74%
4064 · GYM LESSONS	2,298.75	2,631.00	-332.25	87.37%
4065 · HANDBALL	23.00	193.50	-170.50	11.89%
4066 · SWIMMING	929.76	3,838.50	-2,908.74	24.22%
4067 · SWIM LESSONS	1,632.88	12,482.52	-10,849.64	13.08%
4069 · ROOM RENT	69.00	4,739.02	-4,670.02	1.46%
4070 · PARK	2,346.00	1,275.00	1,071.00	184.0%
4071 · SWIM TEAM	1,624.00	5,492.02	-3,868.02	29.57%
4074 · SNACK BAR				
4074.1 · GOLF	0.00	115.00	-115.00	0.0%
4074 · SNACK BAR - Other	243.31	2,765.02	-2,521.71	8.8%
Total 4074 · SNACK BAR	243.31	2,880.02	-2,636.71	8.45%
4075 · USER FEES	197.00	750.00	-553.00	26.27%
4077 · ID CARDS	2,775.75	8,062.50	-5,286.75	34.43%
4079 · OTHER				
4078 · SPECIAL EVENTS				
4078.1 · Family Fest	0.00	0.00	0.00	0.0%
4078 · SPECIAL EVENTS - Other	687.00	0.00	687.00	100.0%
Total 4078 · SPECIAL EVENTS	687.00	0.00	687.00	100.0%
4079.1 · SILVER SNEAKERS	204.80	700.02	-495.22	29.26%
4079.2 · TIVITY HEALTH	1,518.80			
4080 · MISC	0.00	499.78	-499.78	0.0%
4079 · OTHER - Other	-0.91	6,115.50	-6,116.41	-0.02%
Total 4079 · OTHER	2,409.69	7,315.30	-4,905.61	32.94%
Total 4060 · REC CENTER INC	14,912.14	50,363.40	-35,451.26	29.61%
4062 · WATER EXERCISE	2,687.77			
4090 · OTHER INCOME				
4091 · ELECTION FEES	0.00	0.00	0.00	0.0%
4095 · INTEREST INC	350.88	2,500.02	-2,149.14	14.04%

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
4095.1 · INTEREST-GREEN ACRES	0.00	0.00	0.00	0.0%
4096 · SEWER FUND REIMB	0.00	0.00	0.00	0.0%
4097 · MISC	1,860.61	2,500.02	-639.41	74.42%
4097.1 · CARES ACT FUNDS	746,853.00			
4098 · GRANT REVENUE-PARKS	0.00	0.00	0.00	0.0%
4090 · OTHER INCOME - Other	0.00	14,750.02	-14,750.02	0.0%
Total 4090 · OTHER INCOME	749,064.49	19,750.06	729,314.43	3,792.72%
4199 · STREET PROJECTS INCOME				
4203 · SPEC ASSES-GREEN ACRES	0.00	0.00	0.00	0.0%
4204 · ASHBROOK DRIVE INCOME	0.00	0.00	0.00	0.0%
Total 4199 · STREET PROJECTS INCOME	0.00	0.00	0.00	0.0%
Total Income	2,862,644.37	2,124,969.50	737,674.87	134.72%
Gross Profit	2,862,644.37	2,124,969.50	737,674.87	134.72%
Expense				
5000 · ADMINISTRATION				
5001 · SALARY EXPENSE				
5002 · SALARY	112,164.22	106,042.50	6,121.72	105.77%
5003 · FICA EXPENSE	8,083.56	8,112.24	-28.68	99.65%
5004 · MED INS	215,400.07	224,286.48	-8,886.41	96.04%
5004.1 · STANDARD INSURANCE COMPANY	0.00			
5004.2 · MED INS W/H	-36,380.66	-43,479.48	7,098.82	83.67%
5004.5 · MED REIMBURSEMENT	4,000.00	2,805.48	1,194.52	142.58%
5005 · PENSION-LAGERS	1,270.41	14,053.50	-12,783.09	9.04%
5006 · PENSION-CITY PLAN	11,199.96	12,308.52	-1,108.56	90.99%
5007 · UNEMP INS	0.00	2,500.02	-2,500.02	0.0%
5008 · FSA EXPENSE	2,180.50	3,078.52	-898.02	70.83%
Total 5001 · SALARY EXPENSE	317,918.06	329,707.78	-11,789.72	96.42%
5009 · ADM-FEES				
5010 · AUDIT FEE	13,050.00	10,500.00	2,550.00	124.29%
5011 · MEMBERSHIPS	5,979.00	5,500.02	478.98	108.71%
5012 · CONVENTIONS	0.00	1,750.02	-1,750.02	0.0%
5013 · ELECTION FEES	-1,109.37	4,500.00	-5,609.37	-24.65%
5014 · TRAINING	947.00	250.02	696.98	378.77%
5016 · TUITION REIMBURSEMENT	0.00	250.02	-250.02	0.0%
5017 · IT REJIS FEES	33,427.07	10,000.02	23,427.05	334.27%
Total 5009 · ADM-FEES	52,293.70	32,750.10	19,543.60	159.68%
5020 · UTILITIES				
5021 · UTIL-ELECTRIC	32,529.00	30,000.00	2,529.00	108.43%
5022 · UTIL-GAS	8,700.97	13,500.00	-4,799.03	64.45%
5023 · UTIL-WATER	2,799.70	6,750.00	-3,950.30	41.48%
5024 · UTIL-SEWER	2,416.50	6,300.00	-3,883.50	38.36%
5025 · UTIL-TELEPHONE	9,502.83	8,500.02	1,002.81	111.8%
5026 · CABLE EXPENSE	2,118.51	2,000.02	118.49	105.92%
5020 · UTILITIES - Other	0.00	0.00	0.00	0.0%
Total 5020 · UTILITIES	58,067.51	67,050.04	-8,982.53	86.6%
5030 · EQUIPMENT				
5031 · EQUIP-MAINT-REPAIR	0.00	0.00	0.00	0.0%
Total 5030 · EQUIPMENT	0.00	0.00	0.00	0.0%
5040 · ADM-MISC				
5041 · INSURANCE MIRMA	11,940.00	10,500.00	1,440.00	113.71%
5042 · PUBLIC NOTICES	889.00	500.02	388.98	177.79%
5043 · LEGAL FEES-REG	45,718.50	40,000.02	5,718.48	114.3%
5043.5 · LEGAL FEES-LABOR	0.00	0.00	0.00	0.0%
5044 · OFFICE EXP	15,137.32	11,500.02	3,637.30	131.63%
5045 · CLEANING	3,426.77	500.02	2,926.75	685.33%
5046 · COMMISSIONS	525.00	1,246.00	-721.00	42.14%
5047 · POSTAGE	1,629.60	2,498.00	-868.40	65.24%
5050 · ADM-OTHER				
5051 · PAYROLL EXP	9,148.13	8,250.00	898.13	110.89%
5052 · ORDINANCE BOOK UPDATES	3,088.52	1,500.00	1,588.52	205.9%
5053.1 · CREDIT CARD EXPENSE	1,139.75	1,748.00	-608.25	65.2%
5053.2 · EXPENSE=GREEN ACRES	0.00	0.00	0.00	0.0%
5053.3 · BANK FEES-CHARGES	1,327.67	0.00	1,327.67	100.0%
5054 · MISC EXPENSE				
5054.1 · MISC-MAYOR	46.22			
5054.2 · ADVERTISING	0.00	750.00	-750.00	0.0%
5054.3 · YOUTH BOARD	424.50	600.00	-175.50	70.75%
5054.4 · PUBLIC RELATIONS	0.00	0.00	0.00	0.0%
5054.5 · BLACK HISTORY	0.00	0.00	0.00	0.0%
5054.7 · REJIS	0.00	0.00	0.00	0.0%
5054.8 · KWANZA CELEBRATION	0.00	2,000.00	-2,000.00	0.0%
5054.9 · IMAGE & BEAUTIFICATION	262.15	274.00	-11.85	95.68%
66900 · Reconciliation Discrepancies	-12,446.45	0.00	-12,446.45	100.0%
5054 · MISC EXPENSE - Other	464.96	300.00	164.96	154.99%
Total 5054 · MISC EXPENSE	-11,248.62	3,924.00	-15,172.62	-286.66%
5056 · WEB PAGE MAINT	780.00	787.50	-7.50	99.05%
5057 · MOSQUITO CONTROL	0.00	1,075.02	-1,075.02	0.0%
5050 · ADM-OTHER - Other	0.00	0.00	0.00	0.0%
Total 5050 · ADM-OTHER	4,235.45	17,284.52	-13,049.07	24.5%
5040 · ADM-MISC - Other	0.00			
Total 5040 · ADM-MISC	83,501.64	84,028.60	-526.96	99.37%
5070 · CAPITAL EXPENSE	0.00	0.00	0.00	0.0%
Total 5000 · ADMINISTRATION	511,780.91	513,536.52	-1,755.61	99.66%
5100 · BUILDING				
5101 · SALARY				

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
5102 · SALARY	61,766.01	68,000.02	-6,234.01	90.83%
5103 · FICA	4,598.56	5,202.00	-603.44	88.4%
5105.5 · PENSION-LAGERS	1,873.69	2,750.02	-876.33	68.13%
Total 5101 · SALARY	68,238.26	75,952.04	-7,713.78	89.84%
5105 · BUILD-OTHER				
5109 · INSURANCE MIRMA	8,484.00	7,500.00	984.00	113.12%
Total 5105 · BUILD-OTHER	8,484.00	7,500.00	984.00	113.12%
Total 5100 · BUILDING	76,722.26	83,452.04	-6,729.78	91.94%
5200 · POLICE DEPT				
5201 · SALARY				
5202 · SALARY	696,236.06	695,520.78	715.28	100.1%
5202.1 · WAGES & BENEFITS - PROP. P	283,785.40	203,887.62	79,897.78	139.19%
5202.2 · REIMBURSEMENT	-4,218.34	0.00	-4,218.34	100.0%
5202.3 · REIMBURSE-HOMELAND	0.00	0.00	0.00	0.0%
5203 · FICA-MEDICARE	71,960.32	68,804.76	3,155.56	104.59%
5205.1 · PENSION - LAGERS	94,088.82	129,578.70	-35,489.88	72.61%
5201 · SALARY - Other	0.00	0.00	0.00	0.0%
Total 5201 · SALARY	1,141,852.26	1,097,791.86	44,060.40	104.01%
5210 · POLICE OTHER				
5211 · DUES-MEM-SUB **	250.00	548.00	-298.00	45.62%
5212.1 · INVESTIGATIVE/EVIDENCE	1,684.00	1,924.00	-240.00	87.53%
5213 · CONFERENCES **	1,053.90	1,700.02	-646.12	61.99%
5214 · EQUIPMENT	4,804.07	12,000.00	-7,195.93	40.03%
5215 · FUEL	12,779.72	16,000.02	-3,220.30	79.87%
5216 · PAID OVERTIME	0.00	7,500.00	-7,500.00	0.0%
5217 · DETENTION	0.00	250.02	-250.02	0.0%
5218 · RMS AND COMMUNICATIONS	39,404.40	39,450.00	-45.60	99.88%
5219 · IT REJIS-POLICE	16,831.46	16,500.00	331.46	102.01%
5220 · MIRMA INSURANCE	112,200.00	102,000.00	10,200.00	110.0%
5221 · OFFICE SUPPLIES	8,181.11	4,600.02	3,581.09	177.85%
5222 · PERSONNEL CLOTHING & EQUIPMENT	3,243.49	7,500.00	-4,256.51	43.25%
5223 · TRAINING & ORIENTATION	186.94	4,000.02	-3,813.08	4.67%
5224 · COMMUNITY SERVICES	1,083.59	1,500.00	-416.41	72.24%
5225 · MOBILE PHONES	2,231.81	2,250.00	-18.19	99.19%
5226 · EMERGENCY SERVICES	0.00	0.00	0.00	0.0%
5226.1 · EQUIPMENT&SUPPLIES - DRUG FUND	0.00	0.00	0.00	0.0%
5227 · CONTRACTS AND WARRANTIES	3,795.00	5,350.02	-1,555.02	70.93%
5228 · MAJOR CASE SQUAD	250.00	2,450.02	-2,200.02	10.2%
5229 · PROMOTIONS ASSES. CENTER	0.00	250.02	-250.02	0.0%
5230 · LAW ENFORCEMENT CERT. PROGRAM	0.00	850.02	-850.02	0.0%
5231 · SPECIAL PROGRAMS	534.00	900.00	-366.00	59.33%
Total 5210 · POLICE OTHER	208,513.49	227,522.18	-19,008.69	91.65%
5250 · CAPITAL EXPENSE	0.00	0.00	0.00	0.0%
Total 5200 · POLICE DEPT	1,350,365.75	1,325,314.04	25,051.71	101.89%
5300 · STREET DEPT				
5301 · SALARIES				
5302 · SALARIES	0.00	0.00	0.00	0.0%
5302.1 · STREET-PT	0.00	0.00	0.00	0.0%
5302.5 · BONUS	0.00	0.00	0.00	0.0%
5303 · FICA-MEDICARE	0.00	0.00	0.00	0.0%
5304 · MEDICAL INS	0.00	0.00	0.00	0.0%
5305 · PENSION-LAGERS	3,098.75	4,750.02	-1,651.27	65.24%
Total 5301 · SALARIES	3,098.75	4,750.02	-1,651.27	65.24%
5310 · STREET OTHER				
5311 · EQUIP-MAINT	0.00			
5312 · ROAD SALT	0.00	0.00	0.00	0.0%
5313 · STREET LIGHTS	98,112.10	105,098.02	-6,985.92	93.35%
5314 · INSURANCE MIRMA	12,192.00	10,999.98	1,192.02	110.84%
5316 · UNIFORMS	1,091.86	950.02	141.84	114.93%
5319 · MISC	0.00	200.00	-200.00	0.0%
5320 · FUEL	13,824.89	16,400.02	-2,575.13	84.3%
Total 5310 · STREET OTHER	125,220.85	133,648.04	-8,427.19	93.69%
5330 · CAPITAL EXPENSE	0.00	0.00	0.00	0.0%
5300 · STREET DEPT - Other	0.00	0.00	0.00	0.0%
Total 5300 · STREET DEPT	128,319.60	138,398.06	-10,078.46	92.72%
5400 · COURT DEPT				
5401 · SALARIES				
5402 · SALARIES	41,342.09	32,490.00	8,852.09	127.25%
5403 · FICA-MEDICARE	2,659.63	2,485.50	174.13	107.01%
5405 · PENSION-LAGERS	845.44	1,400.02	-554.58	60.39%
Total 5401 · SALARIES	44,847.16	36,375.52	8,471.64	123.29%
5408 · PROSECUTOR FEE	370.00			
5410 · OTHER				
5412 · INSURANCE MIRMA	3,708.00	3,500.02	207.98	105.94%
5413 · MISC	0.00	0.00	0.00	0.0%
5414 · OFFICE SUPPLIES	240.00			
5416 · IT REJIS FEES	0.00	0.00	0.00	0.0%
Total 5410 · OTHER	3,948.00	3,500.02	447.98	112.8%
Total 5400 · COURT DEPT	49,165.16	39,875.54	9,289.62	123.3%
5500 · RECREATION CENTER				
5501 · SALARIES				
5502 · SALARY	44,591.43	76,000.02	-31,408.59	58.67%
5502.1 · RC-PT	26,943.42	0.00	26,943.42	100.0%
5503 · FICA-MEDICARE	5,288.47	5,814.00	-525.53	90.96%
5505 · PENSION-LAGERS	3,353.03	9,000.00	-5,646.97	37.26%

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July through December 2020

	<u>Jul - Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 5501 · SALARIES	80,176.35	90,814.02	-10,637.67	88.29%
5510 · RC-OTHER				
5511 · EQUIP-MAINT	0.00	0.00	0.00	0.0%
5512 · INSURANCE MIRMA	14,418.00	28,500.00	-14,082.00	50.59%
5513 · OFFICE	4,079.28	500.02	3,579.26	815.82%
5514 · SNACK BAR	190.77	700.02	-509.25	27.25%
5515 · CLEANING	1,013.70	2,000.02	-986.32	50.68%
5516 · SPECIAL EVENTS	1,297.08	2,500.02	-1,202.94	51.88%
5520 · SWIM TEAM	0.00	750.00	-750.00	0.0%
5522 · INSTRUCTORS	803.39	1,500.00	-696.61	53.56%
5523 · RC MISC	2,858.13	5,000.02	-2,141.89	57.16%
5524 · TELEPHONE	586.40	1,500.00	-913.60	39.09%
Total 5510 · RC-OTHER	25,246.75	42,950.10	-17,703.35	58.78%
5530 · CAPITAL EXPENSE				
5535 · Bissell Park Improvements	0.00	0.00	0.00	0.0%
5536 · SALT STORAGE SHED	0.00	0.00	0.00	0.0%
5530 · CAPITAL EXPENSE - Other	0.00	0.00	0.00	0.0%
Total 5530 · CAPITAL EXPENSE	0.00	0.00	0.00	0.0%
Total 5500 · RECREATION CENTER	105,423.10	133,764.12	-28,341.02	78.81%
5599 · STREET PROJECTS EXPENSE				
5604 · ASHBROOK DRIVE EXPENSE	0.00	0.00	0.00	0.0%
Total 5599 · STREET PROJECTS EXPENSE	0.00	0.00	0.00	0.0%
5605 · COVID-19	499.99			
5610 · POLICE-CAP IMP				
5611 · EQUIP-MAINT	0.00	0.00	0.00	0.0%
5610 · POLICE-CAP IMP - Other	0.00	0.00	0.00	0.0%
Total 5610 · POLICE-CAP IMP	0.00	0.00	0.00	0.0%
5620 · STREET-CAP IMP				
5621 · SALARIES	0.00	0.00	0.00	0.0%
5622 · FICA	0.00	0.00	0.00	0.0%
5623 · EQUIP-MAINT	0.00	0.00	0.00	0.0%
5625 · ASPHALT-CONCRETE	0.00	0.00	0.00	0.0%
Total 5620 · STREET-CAP IMP	0.00	0.00	0.00	0.0%
5630 · REC CEN/PARK-CAP IMP				
5631 · SAL-FT	0.00	0.00	0.00	0.0%
5631.1 · SAL-PT	0.00	0.00	0.00	0.0%
5632 · FICA	0.00	0.00	0.00	0.0%
Total 5630 · REC CEN/PARK-CAP IMP	0.00	0.00	0.00	0.0%
Total Expense	2,222,276.77	2,234,340.32	-12,063.55	99.46%
Net Income	<u>640,367.60</u>	<u>-109,370.82</u>	<u>749,738.42</u>	<u>-585.5%</u>

CAPITAL IMPROVEMENT FUND
Balance Sheet

As of December 31, 2020
Dec 31, 20

ASSETS

Current Assets

Checking/Savings

1000 · CASH

1005 · MMA-CITIZENS BANK

1,231,050.93

Total 1000 · CASH

1,231,050.93

Total Checking/Savings

1,231,050.93

Accounts Receivable

1010 · ACCOUNT RECEIVABLE

114,901.58

Total Accounts Receivable

114,901.58

Other Current Assets

1040 · DUE FROM GEN FUND

-88,302.61

1041 · Due from Bond Fund

68,974.00

1045 · GRANT RECEIVABLE

499,015.00

Total Other Current Assets

479,686.39

Total Current Assets

1,825,638.90

TOTAL ASSETS

1,825,638.90

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · ACCOUNT PAYABLE

2001 · ACCOUNT PAYABLE

20,018.00

2000 · ACCOUNT PAYABLE - Other

105,261.00

Total 2000 · ACCOUNT PAYABLE

125,279.00

Total Accounts Payable

125,279.00

Other Current Liabilities

2020 · DUE TO OTHER FUNDS

2021 · GENERAL FUND

403,008.05

Total 2020 · DUE TO OTHER FUNDS

403,008.05

Total Other Current Liabilities

403,008.05

Total Current Liabilities

528,287.05

Total Liabilities

528,287.05

Equity

3110 · Retained Earnings

1,376,919.48

Net Income

-79,567.63

Total Equity

1,297,351.85

TOTAL LIABILITIES & EQUITY

1,825,638.90

CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
 July through December 2020

	<u>Jul - Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4001 · RECEIPTS	355,987	355,325	662	100%
4002 · INT EARNED	1,865	4,756	-2,891	39%
Total 4000 · INCOME	<u>357,852</u>	<u>360,081</u>	<u>-2,229</u>	<u>99%</u>
Total Income	357,852	360,081	-2,229	99%
Expense				
5000 · ADMINISTRATION				
5003 · SPECIAL PROJECTS	8,570	6,000	2,570	143%
5006 · COMPUTER	0	0	0	0%
5040 · ASHBROOK NET				
5041 · ASHBROOK INCOME	0	0	0	0%
5042 · ASHBROOK EXPENSE	0	0	0	0%
Total 5040 · ASHBROOK NET	0	0	0	0%
5055 · Bissell Hills Park Construction	0	0	0	0%
5056 · SALT STORAGE SHED REPLACEMENT	0	0	0	0%
Total 5000 · ADMINISTRATION	8,570	6,000	2,570	143%
5035 · Administrative equipment maint.	0	0	0	0%
5100 · STREET				
5103.3 · SALT & TAR	20,082	10,500	9,582	191%
5104 · ASPHALT&CONCRETE	9,047	7,500	1,547	121%
5120 · OPERATIONS				
5121 · SALARIES	125,635	103,500	22,135	121%
5122 · FICA	8,604	7,918	686	109%
5223 · EQUIP-MAINT	37,540	17,500	20,040	215%
5226 · Computers	0	0	0	0%
5227 · EQUIPMENT PURCHASE	0	3,200	-3,200	0%
5120 · OPERATIONS - Other	0	4,500	-4,500	0%
Total 5120 · OPERATIONS	<u>171,779</u>	<u>136,618</u>	<u>35,161</u>	<u>126%</u>
Total 5100 · STREET	200,908	154,618	46,290	130%
5300 · REC CENTER				
5303.7 · CAPITAL EXPENSE	5,390	88,000	-82,610	6%
5312 · EQUIP MAINT	22,662	4,800	17,862	472%
5317 · COMPUTERS	0	0	0	0%
5320 · OPERATIONS				
5321 · SALARIES	79,958	95,000	-15,042	84%
5322 · FICA	5,937	7,268	-1,331	82%
Total 5320 · OPERATIONS	85,895	102,268	-16,373	84%
5330 · BISSELL HILLS PARK REMODEL	855			
Total 5300 · REC CENTER	114,802	195,068	-80,266	59%
5400 · POLICE				
5401 · CARS	75,740	0	75,740	100%
5401.3 · COMPUTER	18,335	0	18,335	100%
5420 · OPERATIONS				
5422 · EQUIP MAINT	19,065	7,000	12,065	272%
5424 · VEHICLE MAINTENANCE	0	7,500	-7,500	0%
Total 5420 · OPERATIONS	<u>19,065</u>	<u>14,500</u>	<u>4,565</u>	<u>131%</u>
Total 5400 · POLICE	113,140	14,500	98,640	780%
66000 · Payroll Expenses	0	16,148	-16,148	0%
Total Expense	<u>437,420</u>	<u>386,334</u>	<u>51,086</u>	<u>113%</u>
Net Ordinary Income	<u>-79,568</u>	<u>-26,253</u>	<u>-53,315</u>	<u>303%</u>
Net Income	<u>-79,568</u>	<u>-26,253</u>	<u>-53,315</u>	<u>303%</u>

SEWER FUND
Balance Sheet
As of December 31, 2020
Dec 31, 20

ASSETS

Current Assets

Checking/Savings

1000 · CASH

1003 · MMA-CITIZENS BANK 366,621.15

Total 1000 · CASH 366,621.15

Total Checking/Savings 366,621.15

Accounts Receivable

1010 · ACCOUNT RECEIVABLE 784.44

Total Accounts Receivable 784.44

Other Current Assets

1030 · DUE FROM GEN FUND 22,254.56

Total Other Current Assets 22,254.56

Total Current Assets 389,660.15

TOTAL ASSETS 389,660.15

LIABILITIES & EQUITY

Equity

1110 · Retained Earnings 340,931.59

Net Income 48,728.56

Total Equity 389,660.15

TOTAL LIABILITIES & EQUITY 389,660.15

SEWER FUND

Profit & Loss Budget vs. Actual

July through December 2020

	<u>Jul - Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · INCOME				
4001 · RECEIPTS	74,698	60,000	14,698	124%
4002 · INT EARNED	571	600	-29	95%
Total 4000 · INCOME	<u>75,269</u>	<u>60,600</u>	<u>14,669</u>	<u>124%</u>
Total Income	75,269	60,600	14,669	124%
Expense				
5000 · DEPT EXPENSES				
5001 · SEWER REPAIRS	26,540	40,000	-13,460	66%
5003 · SEWER REPAIR MATERIALS	0	400	-400	0%
5004 · REFUNDS	0	0	0	0%
5007 · ADMIN COSTS	0	17,500	-17,500	0%
Total 5000 · DEPT EXPENSES	<u>26,540</u>	<u>57,900</u>	<u>-31,360</u>	<u>46%</u>
Total Expense	26,540	57,900	-31,360	46%
Net Income	<u><u>48,729</u></u>	<u><u>2,700</u></u>	<u><u>46,029</u></u>	<u><u>1,805%</u></u>

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

Balance Sheet

As of December 31, 2020

Dec 31, 20

ASSETS

Current Assets

Checking/Savings

MMA CITIZENS 38,046.94

Total Checking/Savings 38,046.94

Other Current Assets

DUE FROM GENERAL FUND 837,039.12

Total Other Current Assets 837,039.12

Total Current Assets 875,086.06

TOTAL ASSETS 875,086.06

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

DUE TO GEN FUND 1,113.00

Total Other Current Liabilities 1,113.00

Total Current Liabilities 1,113.00

Total Liabilities 1,113.00

Equity

Retained Earnings 593,710.20

Net Income 280,262.86

Total Equity 873,973.06

TOTAL LIABILITIES & EQUITY 875,086.06

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND
Profit & Loss Budget vs. Actual
 July through December 2020

	<u>Jul - Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
INTEREST	52.26	2,825.68	-2,773.42	1.85%
PERSONAL PROPERTY TAX	58,618.72	67,500.00	-8,881.28	86.84%
REAL ESTATE TAXES	401,104.38	412,212.54	-11,108.16	97.31%
Total Income	<u>459,775.36</u>	<u>482,538.22</u>	<u>-22,762.86</u>	<u>95.28%</u>
Expense				
INTEREST PAID	179,462.50	179,462.50	0.00	100.0%
OTHER EXP	50.00	0.00	50.00	100.0%
PRINCIPAL PAID	0.00	0.00	0.00	0.0%
Total Expense	<u>179,512.50</u>	<u>179,462.50</u>	<u>50.00</u>	<u>100.03%</u>
Net Income	<u>280,262.86</u>	<u>303,075.72</u>	<u>-22,812.86</u>	<u>92.47%</u>

Street Improvement Project 2017 Balance Sheet

As of December 31, 2020

Dec 31, 20

ASSETS

Current Assets

Checking/Savings

1005 Investment Cash - UMB Trus 934,283.77

Total Checking/Savings 934,283.77

Total Current Assets 934,283.77

TOTAL ASSETS 934,283.77

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

Due to Capital Improvement 68,974.00

Total Accounts Payable 68,974.00

Other Current Liabilities

Due to General Fund 29,868.85

Total Other Current Liabilities 29,868.85

Total Current Liabilities 98,842.85

Total Liabilities 98,842.85

Equity

Unrestricted Net Assets 865,269.99

Net Income -29,829.07

Total Equity 835,440.92

TOTAL LIABILITIES & EQUITY 934,283.77

Street Improvement Project 2017
Profit & Loss Budget vs. Actual
 July through December 2020

	<u>Jul - Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 Revenues				
4002 Interest earned	39.78	5,250.00	-5,210.22	0.76%
Total 4000 Revenues	<u>39.78</u>	<u>5,250.00</u>	<u>-5,210.22</u>	<u>0.76%</u>
Total Income	<u>39.78</u>	<u>5,250.00</u>	<u>-5,210.22</u>	<u>0.76%</u>
Net Ordinary Income	39.78	5,250.00	-5,210.22	0.76%
Other Income/Expense				
Other Expense				
8000 Transfer Out	29,868.85	35,482.50	-5,613.65	84.18%
Total Other Expense	<u>29,868.85</u>	<u>35,482.50</u>	<u>-5,613.65</u>	<u>84.18%</u>
Net Other Income	<u>-29,868.85</u>	<u>-35,482.50</u>	<u>5,613.65</u>	<u>84.18%</u>
Net Income	<u>-29,829.07</u>	<u>-30,232.50</u>	<u>403.43</u>	<u>98.67%</u>