

CITY OF BELLEFONTAINE NEIGHBORS BOARD MEETING

Date: October 15, 2020

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

From: Patrick Howard, City Treasurer

Re: Treasurer's Report - Summary

As of **September 2020**, the city held a total of \$3.3 million in funds at the local investment banks administered by the city treasurer, mayor and city clerk.

Current Key Notes:

- The annual audit for fiscal year 2019-2020 started the last full week of September.
- Revenue Notes:
 - To date, sales tax revenue is up by 12% than budgeted.
 - Licenses, Fines & Rec Center revenue are down a combined average of 69%.
 - Overall, current revenue is slightly above budget by 5%.
- Expense Notes:
 - Expense allocations across departments and funds are still being reconciled and processed YTD.
 - To date, total expenses for the general fund are trending below budget by 8%. Key drivers of this is payroll to be booked to capital fund (per budget) and MIRMA insurance higher than budgeted by 13%. In person services are still trending below budget due to the pandemic.
 - Indirect expenses are below budget by 25%. This excludes payroll, insurance and employee related taxes.
- Overall Financial Health:
 - Overall the city is trending “in the black” considering the cash flows to expenditures and the potential recovery of loss revenue from the CARES Act. In addition, when comparing the cash on hand with the financial obligations, the city has solid liquidity to meet the short-term obligations or those due within the current fiscal year.

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.

GENERAL FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July through September 2020

	<u>Jul - Sep 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4001 · TAXES				
4002 · SALES TAX				
4002.1 · SALES TAX - PROP P FUNDS	143,805.92	101,943.81	41,862.11	141.06%
4002 · SALES TAX - Other	402,557.38	384,377.49	18,179.89	104.73%
Total 4002 · SALES TAX	<u>546,363.30</u>	<u>486,321.30</u>	<u>60,042.00</u>	<u>112.35%</u>
4003 · MTR VEHICAL	47,230.04	40,000.03	7,230.01	118.08%
4004 · GAS TAX	69,362.44	57,543.75	11,818.69	120.54%
4005 · CIGARETTE	8,314.26	4,525.03	3,789.23	183.74%
4006 · REAL ESTATE	6,271.27	6,788.18	-516.91	92.39%
4006.1 · PERSONAL PROPERTY TAX	5,058.72	3,351.87	1,706.85	150.92%
4008 · RAILROAD TAX	0.00	0.00	0.00	0.0%
4008.2 · ROAD FUND	4,704.84	4,201.62	503.22	111.98%
Total 4001 · TAXES	<u>687,304.87</u>	<u>602,731.78</u>	<u>84,573.09</u>	<u>114.03%</u>
4010 · GROSS RECEIPTS TAXES				
4009 · CABLE TAX	24,274.80	24,143.67	131.13	100.54%
4011 · TELEPHONE-REGULAR	21,084.65	29,215.98	-8,131.33	72.17%
4012 · ELECTRIC	205,891.45	152,500.03	53,391.42	135.01%
4013 · GAS	43,784.59	66,250.03	-22,465.44	66.09%
4014 · WATER	39,594.40	40,750.03	-1,155.63	97.16%
Total 4010 · GROSS RECEIPTS TAXES	<u>334,629.89</u>	<u>312,859.74</u>	<u>21,770.15</u>	<u>106.96%</u>
4020 · LICENSES				
4021 · MERCHANTS	0.00	300.00	-300.00	0.0%
4022 · OCCUPATIONAL	400.00	0.00	400.00	100.0%
4023 · LIQUOR	0.00	0.00	0.00	0.0%
4024 · MANUFACTURE	0.00	563.25	-563.25	0.0%
4026 · DOG TAGS	4.00	0.00	4.00	100.0%
Total 4020 · LICENSES	<u>404.00</u>	<u>863.25</u>	<u>-459.25</u>	<u>46.8%</u>
4040 · COURT FINES AND FEES				
4041 · FINES	5,484.00	23,263.03	-17,779.03	23.57%
4042 · COURT COSTS				
4042.1 · COURT COSTS - EDUCATION	26.00	0.00	26.00	100.0%
4042.2 · COURT COSTS - DEFENSE	26.00	0.00	26.00	100.0%

GENERAL FUND
Accrual Basis

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4042 · COURT COSTS - Other	407.00	1,927.03	-1,520.03	21.12%
Total 4042 · COURT COSTS	459.00	1,927.03	-1,468.03	23.82%
4043 · OTHER	1,450.00	2,500.03	-1,050.03	58.0%
4043.1 · Police Costs Reimbursements	0.00	0.00	0.00	0.0%
4044 · POLICE-TRAINING	0.00	900.00	-900.00	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	4.00	0.00	4.00	100.0%
4048 · JAIL FEES COLLECTED	0.00	250.03	-250.03	0.0%
Total 4040 · COURT FINES AND FEES	7,397.00	28,840.12	-21,443.12	25.65%
4048.1 · RECOUPMENT	11.50			
4050 · PERMITS				
4051 · CONSTRUCTION	875.00	1,005.28	-130.28	87.04%
4052 · OCCUPANCY	760.00	1,178.00	-418.00	64.52%
4054 · BUILDING - SPECIAL ASSESSMENTS	4,401.04	6,085.00	-1,683.96	72.33%
4055 · CONCRETE	140.00	0.00	140.00	100.0%
4056 · HEATING/AC	875.00	540.00	335.00	162.04%
4057 · SIDING/ROOFING	520.00	334.78	185.22	155.33%
4058 · INSPECTIONS	2,680.00	3,651.00	-971.00	73.41%
Total 4050 · PERMITS	10,251.04	12,794.06	-2,543.02	80.12%
4060 · REC CENTER INC				
4061 · BASKETBALL	6.00			
4063 · WEIGHT ROOM	162.00	352.03	-190.03	46.02%
4064 · GYM LESSONS	1,119.75	1,315.50	-195.75	85.12%
4065 · HANDBALL	23.00	96.75	-73.75	23.77%
4066 · SWIMMING	751.25	1,919.25	-1,168.00	39.14%
4067 · SWIM LESSONS	1,011.50	6,241.26	-5,229.76	16.21%
4069 · ROOM RENT	-10.00	2,369.53	-2,379.53	-0.42%
4070 · PARK	1,731.00	637.50	1,093.50	271.53%
4071 · SWIM TEAM	909.00	2,746.03	-1,837.03	33.1%
4074 · SNACK BAR				
4074.1 · GOLF	0.00	61.00	-61.00	0.0%
4074 · SNACK BAR - Other	117.50	1,382.53	-1,265.03	8.5%

GENERAL FUND
Accrual Basis

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Total 4074 · SNACK BAR	117.50	1,443.53	-1,326.03	8.14%
4075 · USER FEES	95.00	375.00	-280.00	25.33%
4077 · ID CARDS	975.50	4,031.25	-3,055.75	24.2%
4079 · OTHER				
4078 · SPECIAL EVENTS				
4078.1 · Family Fest	0.00	0.00	0.00	0.0%
4078 · SPECIAL EVENTS - Other	301.00	0.00	301.00	100.0%
Total 4078 · SPECIAL EVENTS	301.00	0.00	301.00	100.0%
4079.1 · SILVER SNEAKERS	0.00	350.01	-350.01	0.0%
4080 · MISC	0.00	249.67	-249.67	0.0%
4079 · OTHER - Other	75.24	3,057.75	-2,982.51	2.46%
Total 4079 · OTHER	376.24	3,657.43	-3,281.19	10.29%
Total 4060 · REC CENTER INC	7,267.74	25,185.06	-17,917.32	28.86%
4062 · WATER EXERCISE	561.50			
4090 · OTHER INCOME				
4091 · ELECTION FEES	0.00	0.00	0.00	0.0%
4095 · INTEREST INC	80.20	1,250.01	-1,169.81	6.42%
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	0.00	1,250.01	-1,250.01	0.0%
4098 · GRANT REVENUE-PARKS	0.00	0.00	0.00	0.0%
4090 · OTHER INCOME - Other	0.00	7,375.03	-7,375.03	0.0%
Total 4090 · OTHER INCOME	80.20	9,875.05	-9,794.85	0.81%
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	1,047,907.74	993,149.06	54,758.68	105.51%
Gross Profit	1,047,907.74	993,149.06	54,758.68	105.51%
Expense				
5000 · ADMINISTRATION				
5001 · SALARY EXPENSE				
5002 · SALARY	56,567.83	53,021.25	3,546.58	106.69%

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5003 · FICA EXPENSE	4,103.40	4,056.12	47.28	101.17%
5004 · MED INS	75,012.60	112,143.24	-37,130.64	66.89%
5004.2 · MED INS W/H	-24,505.90	-21,739.74	-2,766.16	112.72%
5004.5 · MED REINBURSEMENT	1,000.00	1,402.74	-402.74	71.29%
5005 · PENSION-LAGERS	8,929.95	7,026.75	1,903.20	127.09%
5006 · PENSION-CITY PLAN	0.00	6,154.26	-6,154.26	0.0%
5007 · UNEMP INS	0.00	1,250.01	-1,250.01	0.0%
5008 · FSA EXPENSE	1,356.00	1,539.28	-183.28	88.09%
Total 5001 · SALARY EXPENSE	122,463.88	164,853.91	-42,390.03	74.29%
5009 · ADM-FEES				
5010 · AUDIT FEE	0.00	5,250.00	-5,250.00	0.0%
5011 · MEMBERSHIPS	5,329.00	2,750.01	2,578.99	193.78%
5012 · CONVENTIONS	0.00	875.01	-875.01	0.0%
5013 · ELECTION FEES	0.00	2,250.00	-2,250.00	0.0%
5014 · TRAINING	447.00	125.01	321.99	357.57%
5016 · TUITION REIMBURSEMENT	0.00	125.01	-125.01	0.0%
5017 · IT REJIS FEES	18,532.77	5,000.01	13,532.76	370.66%
Total 5009 · ADM-FEES	24,308.77	16,375.05	7,933.72	148.45%
5020 · UTILITIES				
5021 · UTIL-ELECTRIC	11,750.71	15,000.00	-3,249.29	78.34%
5022 · UTIL-GAS	2,441.94	6,750.00	-4,308.06	36.18%
5023 · UTIL-WATER	1,220.62	3,375.00	-2,154.38	36.17%
5024 · UTIL-SEWER	834.55	3,150.00	-2,315.45	26.49%
5025 · UTIL-TELEPHONE	4,752.61	4,250.01	502.60	111.83%
5026 · CABLE EXPENSE	681.39	1,000.03	-318.64	68.14%
5020 · UTILITIES - Other	0.00	0.00	0.00	0.0%
Total 5020 · UTILITIES	21,681.82	33,525.04	-11,843.22	64.67%
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	5,970.00	5,250.00	720.00	113.71%
5042 · PUBLIC NOTICES	632.00	250.03	381.97	252.77%

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5043 · LEGAL FEES-REG	27,383.50	20,000.01	7,383.49	136.92%
5043.5 · LEGAL FEES-LABOR	0.00	0.00	0.00	0.0%
5044 · OFFICE EXP	6,993.31	5,750.01	1,243.30	121.62%
5045 · CLEANING	1,991.77	250.03	1,741.74	796.61%
5046 · COMMISSIONS	525.00	619.00	-94.00	84.81%
5047 · POSTAGE	400.00	1,247.00	-847.00	32.08%
5050 · ADM-OTHER				
5051 · PAYROLL EXP	7,757.94	4,125.00	3,632.94	188.07%
5052 · ORDINANCE BOOK UPDATES	1,893.52	750.00	1,143.52	252.47%
5053.1 · CREDIT CARD EXPENSE	191.83	872.00	-680.17	22.0%
5053.2 · EXPENSE=GREEN ACRES	0.00	0.00	0.00	0.0%
5053.3 · BANK FEES-CHARGES	214.15	0.00	214.15	100.0%
5054 · MISC EXPENSE				
5054.1 · MISC-MAYOR	26.22			
5054.2 · ADVERTISING	0.00	375.00	-375.00	0.0%
5054.3 · YOUTH BOARD	424.50	300.00	124.50	141.5%
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	0.00	0.00	0.0%
5054.9 · IMAGE & BEAUTIFICATION	216.99	136.00	80.99	159.55%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
5054 · MISC EXPENSE - Other	2,290.98	150.00	2,140.98	1,527.32%
Total 5054 · MISC EXPENSE	2,958.69	961.00	1,997.69	307.88%
5056 · WEB PAGE MAINT	260.00	393.75	-133.75	66.03%
5057 · MOSQUITO CONTROL	0.00	537.51	-537.51	0.0%
5050 · ADM-OTHER - Other	0.00	0.00	0.00	0.0%
Total 5050 · ADM-OTHER	13,276.13	7,639.26	5,636.87	173.79%
5040 · ADM-MISC - Other	0.00			
Total 5040 · ADM-MISC	57,171.71	41,005.34	16,166.37	139.43%
5070 · CAPITAL EXPENSE	0.00	0.00	0.00	0.0%
Total 5000 · ADMINISTRATION	225,626.18	255,759.34	-30,133.16	88.22%
5100 · BUILDING				

GENERAL FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July through September 2020

	<u>Jul - Sep 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5101 · SALARY				
5102 · SALARY	30,780.13	34,000.03	-3,219.90	90.53%
5103 · FICA	2,310.10	2,601.00	-290.90	88.82%
5105.5 · PENSION-LAGERS	1,126.00	1,375.03	-249.03	81.89%
Total 5101 · SALARY	34,216.23	37,976.06	-3,759.83	90.1%
5105 · BUILD-OTHER				
5109 · INSURANCE MIRMA	4,242.00	3,750.00	492.00	113.12%
Total 5105 · BUILD-OTHER	4,242.00	3,750.00	492.00	113.12%
Total 5100 · BUILDING	38,458.23	41,726.06	-3,267.83	92.17%
5200 · POLICE DEPT				
5201 · SALARY				
5202 · SALARY	307,795.88	347,760.39	-39,964.51	88.51%
5202.1 · WAGES & BENEFITS - PROP. P	143,805.92	101,943.81	41,862.11	141.06%
5202.2 · REIMBURSEMENT	0.00	0.00	0.00	0.0%
5202.3 · REIMBURSE-HOMELAND	0.00	0.00	0.00	0.0%
5203 · FICA-MEDICARE	33,515.15	34,402.38	-887.23	97.42%
5205.1 · PENSION - LAGERS	49,978.00	64,789.35	-14,811.35	77.14%
5201 · SALARY - Other	0.00	0.00	0.00	0.0%
Total 5201 · SALARY	535,094.95	548,895.93	-13,800.98	97.49%
5210 · POLICE OTHER				
5211 · DUES-MEM-SUB **	0.00	272.00	-272.00	0.0%
5212.1 · INVESTIGATIVE/EVIDENCE	379.31	961.00	-581.69	39.47%
5213 · CONFERENCES **	818.35	850.03	-31.68	96.27%
5214 · EQUIPMENT	2,487.74	6,000.00	-3,512.26	41.46%
5215 · FUEL	5,968.52	8,000.01	-2,031.49	74.61%
5216 · PAID OVERTIME	0.00	3,750.00	-3,750.00	0.0%
5217 · DETENTION	0.00	125.01	-125.01	0.0%
5218 · RMS AND COMMUNICATIONS	19,702.20	19,725.00	-22.80	99.88%
5219 · IT REJIS-POLICE	7,796.42	8,250.00	-453.58	94.5%
5220 · MIRMA INSURANCE	56,100.00	51,000.00	5,100.00	110.0%
5221 · OFFICE SUPPLIES	444.61	2,300.01	-1,855.40	19.33%
5222 · PERSONNEL CLOTHING & EQUIPMENT	2,127.72	3,750.00	-1,622.28	56.74%
5223 · TRAINING & ORIENTATION	186.94	2,000.01	-1,813.07	9.35%

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5224 · COMMUNITY SERVICES	0.00	750.00	-750.00	0.0%
5225 · MOBILE PHONES	1,277.30	1,125.00	152.30	113.54%
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	2,790.00	2,675.01	114.99	104.3%
5228 · MAJOR CASE SQUAD	250.00	1,225.03	-975.03	20.41%
5229 · PROMOTIONS ASSES. CENTER	0.00	125.01	-125.01	0.0%
5230 · LAW ENFORCEMENT CERT. PROGRAM	0.00	425.01	-425.01	0.0%
5231 · SPECIAL PROGRAMS	0.00	450.00	-450.00	0.0%
Total 5210 · POLICE OTHER	100,329.11	113,758.13	-13,429.02	88.2%
5250 · CAPITAL EXPENSE	0.00	0.00	0.00	0.0%
Total 5200 · POLICE DEPT	635,424.06	662,654.06	-27,230.00	95.89%
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	1,618.00	2,375.01	-757.01	68.13%
Total 5301 · SALARIES	1,618.00	2,375.01	-757.01	68.13%
5310 · STREET OTHER				
5311 · EQUIP-MAINT	0.00			
5312 · ROAD SALT	0.00	0.00	0.00	0.0%
5313 · STREET LIGHTS	48,933.22	52,549.03	-3,615.81	93.12%
5314 · INSURANCE MIRMA	6,096.00	5,499.99	596.01	110.84%
5316 · UNIFORMS	635.85	475.03	160.82	133.86%
5319 · MISC	0.00	0.00	0.00	0.0%
5320 · FUEL	6,647.86	8,200.03	-1,552.17	81.07%
Total 5310 · STREET OTHER	62,312.93	66,724.08	-4,411.15	93.39%
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	63,930.93	69,099.09	-5,168.16	92.52%

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5400 · COURT DEPT				
5401 · SALARIES				
5402 · SALARIES	18,883.00	16,245.00	2,638.00	116.24%
5403 · FICA-MEDICARE	1,210.46	1,242.75	-32.29	97.4%
5405 · PENSION-LAGERS	492.00	700.03	-208.03	70.28%
Total 5401 · SALARIES	<u>20,585.46</u>	<u>18,187.78</u>	<u>2,397.68</u>	<u>113.18%</u>
5410 · OTHER				
5412 · INSURANCE MIRMA	1,854.00	1,750.03	103.97	105.94%
5413 · MISC	0.00	0.00	0.00	0.0%
5416 · IT REJIS FEES	0.00	0.00	0.00	0.0%
Total 5410 · OTHER	<u>1,854.00</u>	<u>1,750.03</u>	<u>103.97</u>	<u>105.94%</u>
Total 5400 · COURT DEPT	<u>22,439.46</u>	<u>19,937.81</u>	<u>2,501.65</u>	<u>112.55%</u>
5500 · RECREATION CENTER				
5501 · SALARIES				
5502 · SALARY	21,785.66	38,000.01	-16,214.35	57.33%
5502.1 · RC-PT	0.00	0.00	0.00	0.0%
5503 · FICA-MEDICARE	1,580.04	2,907.00	-1,326.96	54.35%
5505 · PENSION-LAGERS	1,912.00	4,500.00	-2,588.00	42.49%
Total 5501 · SALARIES	<u>25,277.70</u>	<u>45,407.01</u>	<u>-20,129.31</u>	<u>55.67%</u>
5510 · RC-OTHER				
5511 · EQUIP-MAINT	0.00	0.00	0.00	0.0%
5512 · INSURANCE MIRMA	7,209.00	14,250.00	-7,041.00	50.59%
5513 · OFFICE	193.78	250.03	-56.25	77.5%
5514 · SNACK BAR	103.99	350.01	-246.02	29.71%
5515 · CLEANING	470.04	1,000.03	-529.99	47.0%
5516 · SPECIAL EVENTS	719.81	1,250.01	-530.20	57.58%
5520 · SWIM TEAM	0.00	375.00	-375.00	0.0%
5522 · INSTRUCTORS	302.36	750.00	-447.64	40.32%
5523 · RC MISC	1,897.40	2,500.03	-602.63	75.9%
5524 · TELEPHONE	304.32	750.00	-445.68	40.58%
Total 5510 · RC-OTHER	<u>11,200.70</u>	<u>21,475.11</u>	<u>-10,274.41</u>	<u>52.16%</u>
5530 · CAPITAL EXPENSE				
5535 · Bissell Park Improvements	0.00	0.00	0.00	0.0%

GENERAL FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July through September 2020

	<u>Jul - Sep 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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	36,478.40	66,882.12	-30,403.72	54.54%
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	1,022,857.25	1,116,058.48	-93,201.23	91.65%
Net Income	25,050.49	-122,909.42	147,959.91	-20.38%

GENERAL FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
BALANCE SHEET
July through September 2020

Sep 30, 20

ASSETS

Current Assets

Checking/Savings

1000 · TOTAL CASH

INVESTMENTS

1011 · MMA-CITIZENS BANK

223,486.87

Total INVESTMENTS

223,486.87

1001 · PETTY CASH-OFFICE

420.61

1002 · PETTY CASH-RC

140.00

1003.4 · OPERATING ACCT-NEW

619,926.90

1003.5 · OPERATIONG ACCOUNT - CLEARING

71,010.70

1004 · PAYROLL-CITIZENS

231.72

1004.5 · FSA-ACCOUNT

474.92

Total 1000 · TOTAL CASH

915,691.72

1020 · RESTRICTED CASH

1025 · BAIL BOND ACCOUNT-2

10,071.00

Total 1020 · RESTRICTED CASH

10,071.00

Total Checking/Savings

925,762.72

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

1046 · COURT RECEIVABLE

104,238.00

1047 · DAMAGE RESTITUTION

2,313.12

1048 · PERSONAL PROP

22,925.00

Total 1030 · ACCOUNTS RECEIVABLE

717,655.15

Total Accounts Receivable

717,655.15

Other Current Assets

GENERAL FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July through September 2020

	<u>Sep 30, 20</u>
1050 · DUE FROM SEWER FUND	42,700.19
1051 · DUE FROM CAP IMP	81,920.53
1054 · DUE FROM DEBT SVC	-104,933.35
1055 · LOAN-GREEN ACRES	57,222.92
1056 · DUE FROM STREET BOND FUND	14,681.17
1070 · PREPAID EXP	
1071 · INSURANCE-MIRMA	300,747.00
Total 1070 · PREPAID EXP	<u>300,747.00</u>
Total Other Current Assets	<u>392,338.46</u>
Total Current Assets	<u>2,035,756.33</u>
TOTAL ASSETS	<u>2,035,756.33</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	
2017 · OTHER	-0.19
2000 · ACCOUNTS PAYABLE - Other	-303,698.88
Total 2000 · ACCOUNTS PAYABLE	<u>-303,699.07</u>
Total Accounts Payable	-303,699.07
Other Current Liabilities	
2030 · RESTRICTED LIAB	
2037 · BAIL BOND-NEW	10,071.00
Total 2030 · RESTRICTED LIAB	<u>10,071.00</u>
2040 · GEN RES	
2041 · POST COMM	2.00
2042 · POLICE TRAINING	
2042.1 · POLICE TRAINING	-58,160.01
2042 · POLICE TRAINING - Other	50,600.72
Total 2042 · POLICE TRAINING	<u>-7,559.29</u>
2049.1 · ASSET FORFEITURE-JUSTICE FUND	100,178.93
2049.2 · ASSET FORFEITURE-TREASURY FUND	37,697.41
2052 · DRUG FUND-SHEEAN	702.00
Total 2040 · GEN RES	<u>131,021.05</u>

GENERAL FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
BALANCE SHEET
July through September 2020

	<u>Sep 30, 20</u>
2100 · Payroll Liabilities	
2101 · FED TAXES W/H	1.00
2102 · STATE TAXES W/H	-3,112.36
2103 · FICA TAXES W/H	9,218.63
2104 · CITY TAXES W/H	-243.70
2105 · AFLAC W/H	-7,095.54
2106 · COURT W/H	5,830.77
2107 · DENTAL W/H	-24,414.66
2109 · LEGAL W/H	3,392.88
2110 · VISION	-2,489.69
2111 · A/T LIFE INSURANCE	681.13
2112 · GARNISHMENT	2,467.19
2113 · A/T ROTH CONTRIBUTION	-124.90
2114 · BANKRUPTCY W/H	4,934.76
2115 · SBG 457	-36,595.96
2118 · FSA-WITHHELD	-21,421.26
Total 2100 · Payroll Liabilities	<u>-68,971.71</u>
2150 · FEES TO REMIT	
2151 · DVS-FEES	138.00
2152 · CVC-FEES	905.77
2153 · LET-FEES	3,155.50
2150 · FEES TO REMIT - Other	5,458.06
Total 2150 · FEES TO REMIT	<u>9,657.33</u>
2160 · OTHER LIAB	
2161 · DEFERRED	157,205.00
2161.2 · DEF REVENUE GREEN ACRES	60,356.90
2163 · ACCRUED PAYROLL	0.29
2164.3 · RESERVE FOR TELE-CHARTER	18,341.60
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	128,710.33
2192 · BOND FUND-PP TAXES	66,721.32
2190 · DEBT SERVICE FUND - Other	327,799.92

GENERAL FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
BALANCE SHEET
July through September 2020

	Sep 30, 20
Total 2190 · DEBT SERVICE FUND	<u>523,231.57</u>
Total 2160 · OTHER LIAB	<u>763,769.59</u>
Total Other Current Liabilities	<u>845,547.26</u>
Total Current Liabilities	<u>541,848.19</u>
Total Liabilities	541,848.19
Equity	
3000 · GEN RESERVES	
3001 · Opening Bal Equity	686,841.13
3007 · Prop P Unspent Restricted Rev	197,106.00
3000 · GEN RESERVES - Other	<u>-9,703.00</u>
Total 3000 · GEN RESERVES	874,244.13
3002 · Retained Earnings	606,180.06
Net Income	<u>13,483.95</u>
Total Equity	<u>1,493,908.14</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,035,756.33</u></u>

CAPITAL FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July through September 2020

	<u>Jul - Sep 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4001 · RECEIPTS	181,328	191,453	-10,125	95%
4002 · INT EARNED	989	2,206	-1,217	45%
Total 4000 · INCOME	<u>182,317</u>	<u>193,659</u>	<u>-11,342</u>	<u>94%</u>
Total Income	182,317	193,659	-11,342	94%
Expense				
5000 · ADMINISTRATION				
5003 · SPECIAL PROJECTS	3,254	3,000	254	108%
5006 · COMPUTER	0	0	0	0%
5040 · ASHBROOK NET				
5041 · ASHBROOK INCOME	0	0	0	0%
5042 · ASHBROOK EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total 5040 · ASHBROOK NET	0	0	0	0%
5055 · Bissell Hills Park Construction	0	0	0	0%
5056 · SALT STORAGE SHED REPLACEMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total 5000 · ADMINISTRATION	3,254	3,000	254	108%
5035 · Administrative equipment maint.	0	0	0	0%
5100 · STREET				
5103.3 · SALT & TAR	20,410	5,250	15,160	389%
5104 · ASPHALT&CONCRETE	1,700	3,750	-2,050	45%
5120 · OPERATIONS				
5121 · SALARIES	63,146	51,750	11,396	122%
5122 · FICA	4,387	3,959	428	111%
5223 · EQUIP-MAINT	15,466	7,500	7,966	206%
5226 · Computers	0	0	0	0%
5227 · EQUIPMENT PURCHASE	0	800	-800	0%
5120 · OPERATIONS - Other	<u>0</u>	<u>2,250</u>	<u>-2,250</u>	<u>0%</u>
Total 5120 · OPERATIONS	<u>82,999</u>	<u>66,259</u>	<u>16,740</u>	<u>125%</u>
Total 5100 · STREET	105,109	75,259	29,850	140%
5300 · REC CENTER				
5303.7 · CAPITAL EXPENSE	1,616	22,000	-20,384	7%

CAPITAL FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July through September 2020

	Jul - Sep 20	Budget	\$ Over Budget	% of Budget
5312 · EQUIP MAINT	12,208	1,200	11,008	1,017%
5317 · COMPUTERS	0	0	0	0%
5320 · OPERATIONS				
5321 · SALARIES	56,502	47,500	9,002	119%
5322 · FICA	4,272	3,634	638	118%
Total 5320 · OPERATIONS	60,774	51,134	9,640	119%
5330 · BISSELL HILLS PARK REMODEL	855			
Total 5300 · REC CENTER	75,453	74,334	1,119	102%
5400 · POLICE				
5401 · CARS	0	0	0	0%
5401.3 · COMPUTER	1,440	0	1,440	100%
5420 · OPERATIONS				
5422 · EQUIP MAINT	2,260	3,500	-1,240	65%
5424 · VEHICLE MAINTENANCE	0	3,750	-3,750	0%
Total 5420 · OPERATIONS	2,260	7,250	-4,990	31%
Total 5400 · POLICE	3,700	7,250	-3,550	51%
66000 · Payroll Expenses	0	8,074	-8,074	0%
Total Expense	187,516	167,917	19,599	112%
Net Ordinary Income	-5,199	25,742	-30,941	-20%
Net Income	-5,199	25,742	-30,941	-20%

CAPITAL FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
BALANCE SHEET
July through September 2020

Sep 30, 20

ASSETS

Current Assets

Checking/Savings

1000 · CASH

1005 · MMA-CITIZENS BANK

1,055,514.73

Total 1000 · CASH

1,055,514.73

Total Checking/Savings

1,055,514.73

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

1,650,102.70

TOTAL ASSETS

1,650,102.70

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

153,103.78

Total 2020 · DUE TO OTHER FUNDS

153,103.78

Total Other Current Liabilities

153,103.78

Total Current Liabilities

278,382.78

Total Liabilities

278,382.78

Equity

CAPITAL FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
BALANCE SHEET
July through September 2020

	<u>Sep 30, 20</u>
3110 · Retained Earnings	1,376,919.48
Net Income	<u>-5,199.56</u>
Total Equity	<u>1,371,719.92</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,650,102.70</u></u>

DEBT SERVICE FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July through September 2020

	<u>Jul - Sep 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
INTEREST	37.87	1,571.67	-1,533.80	2.41%
PERSONAL PROPERTY TAX	27,571.90	33,750.00	-6,178.10	81.7%
REAL ESTATE TAXES	34,785.03	206,106.27	-171,321.24	16.88%
Total Income	<u>62,394.80</u>	<u>241,427.94</u>	<u>-179,033.14</u>	<u>25.84%</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>-117,117.70</u>	<u>61,965.44</u>	<u>-179,083.14</u>	<u>-189.01%</u>

DEBT SERVICE FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
BALANCE SHEET
July through September 2020

	<u>Sep 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
MMA CITIZENS	38,032.55
Total Checking/Savings	<u>38,032.55</u>
Other Current Assets	
DUE FROM GENERAL FUND	439,672.95
Total Other Current Assets	<u>439,672.95</u>
Total Current Assets	<u>477,705.50</u>
TOTAL ASSETS	<u><u>477,705.50</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DUE TO GEN FUND	1,113.00
Total Other Current Liabilities	<u>1,113.00</u>
Total Current Liabilities	<u>1,113.00</u>
Total Liabilities	1,113.00
Equity	
Retained Earnings	593,710.20
Net Income	-117,117.70
Total Equity	<u>476,592.50</u>
TOTAL LIABILITIES & EQUITY	<u><u>477,705.50</u></u>

SEWER FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July through September 2020

	<u>Jul - Sep 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · INCOME				
4001 · RECEIPTS	5,159	30,000	-24,841	17%
4002 · INT EARNED	293	300	-7	98%
Total 4000 · INCOME	<u>5,452</u>	<u>30,300</u>	<u>-24,848</u>	<u>18%</u>
Total Income	5,452	30,300	-24,848	18%
Expense				
5000 · DEPT EXPENSES				
5001 · SEWER REPAIRS	8,040	20,000	-11,960	40%
5003 · SEWER REPAIR MATERIALS	0	100	-100	0%
5004 · REFUNDS	0	0	0	0%
5007 · ADMIN COSTS	0	8,750	-8,750	0%
Total 5000 · DEPT EXPENSES	<u>8,040</u>	<u>28,850</u>	<u>-20,810</u>	<u>28%</u>
Total Expense	8,040	28,850	-20,810	28%
Net Income	<u><u>-2,588</u></u>	<u><u>1,450</u></u>	<u><u>-4,038</u></u>	<u><u>-178%</u></u>

SEWER FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
BALANCE SHEET
July through September 2020

Sep 30, 20

ASSETS

Current Assets

Checking/Savings

1000 · CASH

1003 · MMA-CITIZENS BANK 366,344.06

Total 1000 · CASH 366,344.06

Total Checking/Savings 366,344.06

Accounts Receivable

1010 · ACCOUNT RECEIVABLE 784.44

Total Accounts Receivable 784.44

Other Current Assets

1030 · DUE FROM GEN FUND -28,784.77

Total Other Current Assets -28,784.77

Total Current Assets 338,343.73

TOTAL ASSETS 338,343.73

LIABILITIES & EQUITY

Equity

1110 · Retained Earnings 340,931.59

Net Income -2,587.86

Total Equity 338,343.73

TOTAL LIABILITIES & EQUITY 338,343.73

STREET BOND FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July through September 2020

	<u>Jul - Sep 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 Revenues				
4002 Interest earned	15.86	2,625.00	-2,609.14	0.6%
Total 4000 Revenues	<u>15.86</u>	<u>2,625.00</u>	<u>-2,609.14</u>	<u>0.6%</u>
Total Income	<u>15.86</u>	<u>2,625.00</u>	<u>-2,609.14</u>	<u>0.6%</u>
Net Ordinary Income	15.86	2,625.00	-2,609.14	0.6%
Other Income/Expense				
Other Expense				
8000 Transfer Out	14,681.17	17,741.25	-3,060.08	82.75%
Total Other Expense	<u>14,681.17</u>	<u>17,741.25</u>	<u>-3,060.08</u>	<u>82.75%</u>
Net Other Income	<u>-14,681.17</u>	<u>-17,741.25</u>	<u>3,060.08</u>	<u>82.75%</u>
Net Income	<u><u>-14,665.31</u></u>	<u><u>-15,116.25</u></u>	<u><u>450.94</u></u>	<u><u>97.02%</u></u>

STREET BOND FUND
Accrual Basis

BELLEFONTAINE NEIGHBORS
BALANCE SHEET
July through September 2020

	<u>Sep 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 Investment Cash - UMB Trus	934,259.85
Total Checking/Savings	<u>934,259.85</u>
Total Current Assets	<u>934,259.85</u>
TOTAL ASSETS	<u><u>934,259.85</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Due to Capital Improvement	68,974.00
Total Accounts Payable	<u>68,974.00</u>
Other Current Liabilities	
Due to General Fund	14,681.17
Total Other Current Liabilities	<u>14,681.17</u>
Total Current Liabilities	<u>83,655.17</u>
Total Liabilities	83,655.17
Equity	
Unrestricted Net Assets	865,269.99
Net Income	-14,665.31
Total Equity	<u>850,604.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>934,259.85</u></u>