

CITY OF BELLEFONTAINE NEIGHBORS BOARD MEETING

Date: February 10, 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 **February 2021**, the city held a total of \$4 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 complete and was filed with Gilmore & Bell, P.C.
- The City has received the remaining 50% of Cares Act Funds from STL County. (\$373,426.50) in February.
- Revenue Notes:
 - Annualized sales tax revenue is trending above budget.
 - Licenses, Fines & Rec Center revenue are down due to COVID.
 - Overall, current annualized revenue is trending above budget due to the receipt of CARES act funds.
- Expense Notes:
 - General Fund
 - All departments are operating at or below total budget 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. Budgeted pool repairs haven't started yet but are planned to begin before fiscal year end.
 - Police Dept is above budget but a budget amendment for the new vehicles will adjust expected budget spend for the fiscal year.
 - Debt Fund
 - Expenses related to the debt fund have been paid for the fiscal year.
- 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.

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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 exciting 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
INCOME STATEMENT
July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Income				
4001 - TAXES				
4002 - SALES TAX				
4002.1 - SALES TAX - PROP P FUNDS	370,618.40	407,775.24	-37,156.84	90.89%
4002 - SALES TAX - Other	996,397.83	1,537,509.06	-541,112.13	64.81%
Total 4002 - SALES TAX	1,367,016.23	1,945,284.30	-578,268.07	70.27%
4003 - MTR VEHICAL	100,278.50	160,000.00	-59,721.50	62.67%
4004 - GAS TAX	164,284.49	230,175.00	-65,890.51	71.37%
4005 - CIGARETTE	12,706.59	18,100.00	-5,393.41	70.2%
4006 - REAL ESTATE	125,992.79	161,600.00	-35,607.21	77.97%
4006.1 - PERSONAL PROPERTY TAX	25,317.68	30,092.07	-4,774.39	84.13%
4008 - RAILROAD TAX	77,396.52	100,000.00	-22,403.48	77.6%
4008.2 - ROAD FUND	59,858.40	80,000.00	-20,141.60	74.82%
Total 4001 - TAXES	1,933,051.20	2,725,252.27	-792,201.07	70.93%
4010 - GROSS RECEIPTS TAXES				
4009 - CABLE TAX	72,927.81	104,000.00	-31,072.19	70.12%
4011 - TELEPHONE-REGULAR	79,058.60	285,250.91	-206,192.31	27.72%
4012 - ELECTRIC	394,895.35	610,000.00	-215,104.65	64.74%
4013 - GAS	161,129.54	265,000.00	-103,870.46	60.8%
4014 - WATER	121,992.64	163,000.00	-41,007.16	74.84%
4010 - GROSS RECEIPTS TAXES - Other	42.33			
Total 4010 - GROSS RECEIPTS TAXES	830,046.47	1,427,250.91	-597,204.44	58.16%
4020 - LICENSES				
4021 - MERCHANTS	11,789.31	33,996.00	-22,206.69	34.68%
4022 - OCCUPATIONAL	3,565.00	6,063.00	-2,498.00	58.8%
4023 - LIQUOR	1,072.50	925.00	147.50	115.95%
4024 - MANUFACTURE	0.00	2,253.00	-2,253.00	0.0%
4026 - DOG TAGS	10.00	0.00	10.00	100.0%
Total 4020 - LICENSES	16,436.81	43,237.00	-26,800.19	38.02%
4040 - COURT FINES AND FEES				
4041 - FINES	24,486.16	93,052.00	-68,565.84	26.31%
4042 - COURT COSTS				
4042.1 - COURT COSTS - EDUCATION	139.00	0.00	139.00	100.0%
4042.2 - COURT COSTS - DEFENSE	143.00	0.00	143.00	100.0%
4042 - COURT COSTS - Other	2,200.50	7,708.00	-5,507.50	28.55%
Total 4042 - COURT COSTS	2,482.50	7,708.00	-5,225.50	32.21%
4043 - OTHER	4,281.30	10,000.00	-5,718.70	42.81%
4043.1 - Police Costs Reimbursements	4,580.18	85.50	4,494.68	5,356.94%
4044 - POLICE-TRAINING	0.00	3,600.00	-3,600.00	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	16.00	0.00	16.00	100.0%
4048 - JAIL FEES COLLECTED	243.00	1,000.00	-757.00	24.3%
4040 - COURT FINES AND FEES - Other	1,956.35			
Total 4040 - COURT FINES AND FEES	38,085.49	115,445.50	-77,360.01	32.99%
4048.1 - RECOUPMENT	49.16			
4050 - PERMITS				
4051 - CONSTRUCTION	1,515.00	4,021.00	-2,506.00	37.68%
4052 - OCCUPANCY	3,103.00	4,715.00	-1,612.00	65.81%
4054 - BUILDING - SPECIAL ASSESSMENTS	15,107.24	24,346.00	-9,238.76	62.05%
4055 - CONCRETE	740.00	241.00	499.00	307.05%
4056 - HEATING/AC	3,595.00	2,160.00	1,435.00	166.44%
4057 - SIDING/ROOFING	1,745.00	1,339.00	406.00	130.32%
4058 - INSPECTIONS	14,320.00	14,604.00	-284.00	98.06%
Total 4050 - PERMITS	40,125.24	51,426.00	-11,300.76	78.03%
4060 - REC CENTER INC				
4061 - BASKETBALL	41.00			
4063 - WEIGHT ROOM	508.00	1,408.00	-900.00	36.08%
4064 - GYM LESSONS	3,055.25	5,262.00	-2,196.75	58.25%
4065 - HANDBALL	61.00	387.00	-326.00	15.76%
4066 - SWIMMING	2,263.01	7,677.00	-5,413.99	29.48%
4067 - SWIM LESSONS	1,865.88	24,965.04	-23,099.16	7.47%
4069 - ROOM RENT	229.00	9,478.00	-9,249.00	2.42%
4070 - PARK	2,346.00	2,590.00	-204.00	92.0%
4071 - SWIM TEAM	2,127.25	10,984.00	-8,856.75	19.37%
4074 - SNACK BAR				
4074.1 - GOLF	0.00	223.00	-223.00	0.0%
4074 - SNACK BAR - Other	547.41	5,530.00	-4,982.59	9.9%
Total 4074 - SNACK BAR	547.41	5,753.00	-5,205.59	9.52%
4075 - USER FEES	513.00	1,500.00	-987.00	34.2%
4077 - ID CARDS	3,667.75	16,125.00	-12,457.25	22.75%
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	1,400.04	-1,195.24	14.63%
4079.2 - TIVITY HEALTH	1,771.30			
4080 - MISC	0.00	1,000.00	-1,000.00	0.0%
4079 - OTHER - Other	124.85	12,231.00	-12,106.15	1.02%
Total 4079 - OTHER	2,787.95	14,631.04	-11,843.09	19.05%
Total 4060 - REC CENTER INC	20,022.50	100,720.08	-80,697.58	19.88%
4062 - WATER EXERCISE	3,407.28			
4090 - OTHER INCOME				
4091 - ELECTION FEES	0.00	1,000.00	-1,000.00	0.0%
4095 - INTEREST INC	514.85	5,000.04	-4,485.19	10.3%
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	6,913.29	-4,052.68	31.47%
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	29,500.00	-29,500.00	0.0%

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Total 4090 - OTHER INCOME	749,228.46	-41,413.33	707,815.13	1,609.15%
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	3,630,452.61	4,504,745.09	-874,292.48	80.59%
Gross Profit	3,630,452.61	4,504,745.09	-874,292.48	80.59%
Expense				
5000 - ADMINISTRATION				
5001 - SALARY EXPENSE				
5002 - SALARY	142,642.17	212,085.00	-69,442.83	67.26%
5003 - FICA EXPENSE	10,142.59	16,224.48	-6,081.89	62.51%
5004 - MED INS	358,015.29	448,572.56	-90,557.27	79.81%
5004.1 - STANDARD INSURANCE COMPANY	0.00			
5004.2 - MED INS WITH	-36,390.56	-86,958.96	50,578.30	41.84%
5004.5 - MED REIMBURSEMENT	4,000.00	5,610.96	-1,610.96	71.29%
5005 - PENSION-LAGERS	59,057.87	28,107.00	30,950.87	210.12%
5006 - PENSION-CITY PLAN	15,659.95	24,617.04	-8,917.08	63.78%
5007 - UNEMP INS	1,047.03	5,000.04	-3,953.01	20.94%
5008 - FSA EXPENSE	2,695.50	6,157.00	-3,461.50	43.78%
Total 5001 - SALARY EXPENSE	556,919.75	659,415.52	-102,495.77	84.46%
5009 - ADM-FEES				
5010 - AUDIT FEE	19,080.00	21,000.00	-1,920.00	90.86%
5011 - MEMBERSHIPS	9,278.00	11,000.04	-1,722.04	84.35%
5012 - CONVENTIONS	205.00	3,500.04	-3,295.04	5.86%
5013 - ELECTION FEES	-1,109.37	9,000.00	-10,109.37	-12.33%
5014 - TRAINING	1,047.00	500.04	546.96	209.38%
5016 - TUITION REIMBURSEMENT	0.00	500.04	-500.04	0.0%
5017 - IT REJIS FEES	43,661.59	20,000.04	23,661.55	218.31%
Total 5009 - ADM-FEES	72,162.22	65,500.20	6,662.02	110.17%
5020 - UTILITIES				
5021 - UTIL-ELECTRIC	41,971.90	60,000.00	-18,128.10	69.79%
5022 - UTIL-GAS	15,866.58	27,000.00	-11,133.42	58.84%
5023 - UTIL-WATER	3,870.90	13,500.00	-9,629.10	28.67%
5024 - UTIL-SEWER	3,950.78	12,600.00	-8,649.22	31.36%
5025 - UTIL-TELEPHONE	14,857.37	17,000.00	-2,142.67	87.4%
5026 - CABLE EXPENSE	2,896.48	4,000.00	-1,103.52	72.41%
5020 - UTILITIES - Other	0.00	0.00	0.00	0.0%
Total 5020 - UTILITIES	83,334.01	134,100.04	-50,766.03	62.14%
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	15,920.00	21,000.00	-5,080.00	75.81%
5042 - PUBLIC NOTICES	1,055.00	1,000.00	55.00	106.5%
5043 - LEGAL FEES-REG	58,833.50	80,000.04	-21,166.54	73.54%
5043.5 - LEGAL FEES-LABOR	0.00	0.00	0.00	0.0%
5044 - OFFICE EXP	21,684.31	23,000.04	-1,315.73	94.19%
5045 - CLEANING	3,921.77	1,000.00	2,921.77	392.18%
5046 - COMMISSIONS	525.00	2,500.00	-1,975.00	21.0%
5047 - POSTAGE	2,549.49	5,000.00	-2,450.51	50.99%
5050 - ADM-OTHER				
5051 - PAYROLL EXP	13,555.68	16,500.00	-2,944.32	82.16%
5052 - ORDINANCE BOOK UPDATES	3,088.52	3,000.00	88.52	102.95%
5053 - NEWSPAPER FUND	991.00			
5053.1 - CREDIT CARD EXPENSE	1,848.49	3,500.00	-1,651.51	52.81%
5053.2 - EXPENSE=GREEN ACRES	0.00	0.00	0.00	0.0%
5053.3 - BANK FEES-CHARGES	1,753.80	0.00	1,753.80	100.0%
5054 - MISC EXPENSE				
5054.1 - MISC-MAYOR	46.22			
5054.2 - ADVERTISING	0.00	1,500.00	-1,500.00	0.0%
5054.3 - YOUTH BOARD	424.50	1,200.00	-775.50	35.38%
5054.4 - PUBLIC RELATIONS	0.00	0.00	0.00	0.0%
5054.5 - BLACK HISTORY	0.00	2,000.00	-2,000.00	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	550.00	-287.85	47.66%
66900 - Reconciliation Discrepancies	-12,446.45	0.00	-12,446.45	100.0%
5054 - MISC EXPENSE - Other	1,206.56	600.00	606.56	201.16%
Total 5054 - MISC EXPENSE	-10,506.62	7,850.00	-18,356.62	-133.84%
5056 - WEB PAGE MAINT	1,040.00	1,575.00	-535.00	66.03%
5057 - MOSQUITO CONTROL	0.00	2,150.04	-2,150.04	0.0%
5050 - ADM-OTHER - Other	0.00	0.00	0.00	0.0%
Total 5050 - ADM-OTHER	11,770.87	34,575.04	-22,804.17	34.04%
Total 5040 - ADM-MISC	116,250.24	168,075.12	-51,824.88	69.17%
5070 - CAPITAL EXPENSE	0.00	0.00	0.00	0.0%
Total 5000 - ADMINISTRATION	828,666.22	1,027,090.88	-198,424.66	80.68%
5100 - BUILDING				
5101 - SALARY				
5102 - SALARY	79,265.20	136,000.00	-56,734.80	58.26%
5103 - FICA	5,890.02	10,404.00	-4,513.98	56.61%
5105.5 - PENSION-LAGERS	1,873.69	5,500.00	-3,626.31	34.07%
Total 5101 - SALARY	87,028.91	151,904.00	-64,875.09	57.29%
5105 - BUILD-OTHER				
5109 - INSURANCE MIRMA	11,312.00	15,000.00	-3,688.00	75.41%
Total 5105 - BUILD-OTHER	11,312.00	15,000.00	-3,688.00	75.41%
Total 5100 - BUILDING	99,340.91	166,904.00	-68,563.09	56.92%
5200 - POLICE DEPT				
5201 - SALARY				
5202 - SALARY	880,248.56	1,391,041.56	-510,793.00	63.28%
5202.1 - WAGES & BENEFITS - PROP. P	370,616.10	407,775.24	-37,159.14	90.89%

BELLEVILLE NEIGHBORS
INCOME STATEMENT
July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
5202.2 - REIMBURSEMENT	-5,636.28	0.00	-6,636.28	100.0%
5202.3 - REIMBURSE-HOMELAND	0.00	0.00	0.00	0.0%
5203 - FICA-MEDICARE	92,644.06	137,609.52	-44,965.46	67.32%
5205.1 - PENSION - LAGERS	94,088.82	259,157.40	-165,068.58	36.31%
5201 - SALARY - Other	0.00	0.00	0.00	0.0%
Total 5201 - SALARY	1,430,963.56	2,195,583.72	-764,620.16	65.18%
5210 - POLICE OTHER				
5211 - DUES-MEM-SUB **	490.00	1,100.00	-610.00	44.55%
5212.1 - INVESTIGATIVE/EVIDENCE	1,815.70	3,850.00	-2,034.30	47.16%
5213 - CONFERENCES **	1,053.90	3,400.00	-2,346.10	31.0%
5214 - EQUIPMENT	14,760.07	24,000.00	-9,239.93	61.5%
5215 - FUEL	12,779.72	32,000.04	-19,220.32	39.94%
5216 - PAID OVERTIME	12,974.72	15,000.00	-2,025.28	86.5%
5217 - DETENTION	0.00	500.04	-500.04	0.0%
5218 - RMS AND COMMUNICATIONS	52,539.20	78,900.00	-26,360.80	66.59%
5219 - IT REJIS-POLICE	24,338.73	33,000.00	-8,661.27	73.75%
5220 - MIRMA INSURANCE	149,624.95	204,000.00	-54,375.05	73.35%
5221 - OFFICE SUPPLIES	8,812.58	9,200.04	-387.46	95.79%
5222 - PERSONNEL CLOTHING & EQUIPMENT	5,263.58	15,000.00	-9,736.42	35.22%
5223 - TRAINING & ORIENTATION	3,432.02	9,000.04	-5,568.02	42.9%
5224 - COMMUNITY SERVICES	1,093.59	3,000.00	-1,906.41	36.12%
5225 - MOBILE PHONES	2,827.41	4,500.00	-1,672.59	62.83%
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	4,960.00	10,700.04	-5,740.04	46.36%
5228 - MAJOR CASE SQUAD	400.00	4,900.00	-4,500.00	8.16%
5229 - PROMOTIONS ASSES. CENTER	0.00	500.04	-500.04	0.0%
5230 - LAW ENFORCEMENT CERT. PROGRAM	0.00	1,700.04	-1,700.04	0.0%
5231 - SPECIAL PROGRAMS	836.28	1,800.00	-963.72	46.46%
Total 5210 - POLICE OTHER	298,012.45	455,050.28	-157,037.83	65.49%
5250 - CAPITAL EXPENSE	0.00	0.00	0.00	0.0%
Total 5200 - POLICE DEPT	1,728,976.01	2,650,634.00	-921,657.99	65.23%
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	9,500.04	-6,401.29	32.62%
Total 5301 - SALARIES	3,098.75	9,500.04	-6,401.29	32.62%
5310 - STREET OTHER				
5311 - EQUIP-MAINT	0.00	0.00	0.00	0.0%
5312 - ROAD SALT	0.00	0.00	0.00	0.0%
5313 - STREET LIGHTS	130,705.41	210,196.00	-79,490.59	62.18%
5314 - INSURANCE MIRMA	18,256.00	21,999.99	-3,743.99	73.89%
5316 - UNIFORMS	1,291.86	1,900.00	-608.14	67.99%
5319 - MISC	0.00	200.00	-200.00	0.0%
5320 - FUEL	14,286.56	32,800.00	-18,513.44	43.56%
Total 5310 - STREET OTHER	162,539.83	267,095.98	-104,556.13	60.85%
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	165,638.58	276,596.00	-110,957.42	59.89%
5400 - COURT DEPT				
5401 - SALARIES				
5402 - SALARIES	54,766.13	64,980.00	-10,213.87	84.28%
5403 - FICA-MEDICARE	3,511.02	4,971.00	-1,459.98	70.63%
5405 - PENSION-LAGERS	845.44	2,800.00	-1,954.56	30.19%
Total 5401 - SALARIES	59,122.59	72,751.00	-13,628.41	81.27%
5408 - PROSECUTOR FEE	370.00			
5410 - OTHER				
5412 - INSURANCE MIRMA	4,944.00	7,000.00	-2,056.00	70.63%
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	5,184.00	7,000.00	-1,816.00	74.06%
Total 5400 - COURT DEPT	64,676.59	79,751.00	-15,074.41	81.1%
5500 - RECREATION CENTER				
5501 - SALARIES				
5502 - SALARY	63,958.41	152,000.04	-88,041.63	42.08%
5502.1 - RC-PT	0.00	0.00	0.00	0.0%
5503 - FICA-MEDICARE	4,847.55	11,628.00	-6,780.45	41.69%
5505 - PENSION-LAGERS	3,353.03	18,000.00	-14,646.97	18.63%
Total 5501 - SALARIES	72,159.99	181,628.04	-109,468.05	39.73%
5510 - RC-OTHER				
5511 - EQUIP-MAINT	0.00	0.00	0.00	0.0%
5512 - INSURANCE MIRMA	19,224.00	57,000.00	-37,776.00	33.73%
5513 - OFFICE	6,556.98	1,000.00	5,556.98	655.7%
5514 - SNACK BAR	234.69	1,400.04	-1,165.35	16.79%
5515 - CLEANING	1,325.52	4,000.00	-2,674.48	33.14%
5516 - SPECIAL EVENTS	1,297.08	5,000.04	-3,702.96	25.94%
5520 - SWIM TEAM	0.00	1,500.00	-1,500.00	0.0%
5522 - INSTRUCTORS	1,022.09	3,000.00	-1,977.91	34.07%
5523 - RC MISC	3,334.82	10,000.00	-6,665.18	33.35%
5524 - TELEPHONE	866.74	3,000.00	-2,133.26	28.89%
Total 5510 - RC-OTHER	33,861.72	85,900.08	-52,038.36	39.44%
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	106,050.71	267,528.12	-161,477.41	39.64%

BELLEFONTAINE NEIGHBORS
INCOME STATEMENT
July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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	2,992,819.01	4,469,504.00	-1,476,684.99	66.98%
Net Income	637,603.60	36,241.09	601,362.51	1,759.34%

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Accrual Basis

BELLEFONTAINE NEIGHBORS
Balance Sheet
As of February 28, 2021

Feb 28, 21

ASSETS

Current Assets

Checking/Savings

1000 · TOTAL CASH

INVESTMENTS

1011 · MMA-CITIZENS BANK

486,793.61

Total INVESTMENTS

486,793.61

1001 · PETTY CASH-OFFICE

199.61

1002 · PETTY CASH-RC

140.00

1003.4 · OPERATING ACCT-NEW

884,663.48

1004 · PAYROLL-CITIZENS

-694.43

1004.5 · FSA-ACCOUNT

182.97

1000 · TOTAL CASH - Other

690.72

Total 1000 · TOTAL CASH

1,371,975.96

1020 · RESTRICTED CASH

1025 · BAIL BOND ACCOUNT-2

9,594.00

Total 1020 · RESTRICTED CASH

9,594.00

Total Checking/Savings

1,381,569.96

Accounts Receivable

1030 · ACCOUNTS RECEIVABLE

1033 · UTILITY TAXES

109,161.79

1034 · SALES TAX

319,330.07

1035 · GASOLINE

44,567.00

1036 · MOTOR VEHICLE

15,496.54

1037 · CIGARETTE

2,132.11

1038 · CABLE

24,274.67

1041 · ROAD FUND

1,405.86

1044 · A/R REAL ESTATE

34,105.99

1046 · COURT RECEIVABLE

78,961.00

1047 · DAMAGE RESTITUTION

2,313.12

1048 · PERSONAL PROP

26,315.00

Total 1030 · ACCOUNTS RECEIVABLE

658,063.15

Total Accounts Receivable

658,063.15

Other Current Assets

1050 · DUE FROM SEWER FUND

-42,620.82

1051 · DUE FROM CAP IMP

236,287.64

1054 · DUE FROM DEBT SVC

-104,615.35

1055 · LOAN-GREEN ACRES

57,222.92

1056 · DUE FROM STREET BOND FUND

38,098.71

1070 · PREPAID EXP

1071 · INSURANCE-MIRMA

108,628.00

Total 1070 · PREPAID EXP

108,628.00

Total Other Current Assets

293,001.10

Total Current Assets

2,332,634.21

TOTAL ASSETS

2,332,634.21

LIABILITIES & EQUITY

BELLEFONTAINE NEIGHBORS
Balance Sheet
 As of February 28, 2021

Feb 28, 21

Liabilities

Current Liabilities

Accounts Payable

2000 · ACCOUNTS PAYABLE

2017 · OTHER

-0.19

2000 · ACCOUNTS PAYABLE - Other

75,622.16

Total 2000 · ACCOUNTS PAYABLE

75,621.97

Total Accounts Payable

75,621.97

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

-4,664.01

2042 · POLICE TRAINING - Other

276.72

Total 2042 · POLICE TRAINING

-4,387.29

2049.1 · ASSET FORFEITURE-JUSTICE FUND

7,390.79

2049.2 · ASSET FORFEITURE-TREASURY FUND

-1,569.84

2052 · DRUG FUND-SHEEAN

702.00

Total 2040 · GEN RES

2,137.66

2100 · Payroll Liabilities

2101 · FED TAXES W/H

1.00

2102 · STATE TAXES W/H

-4,601.55

2103 · FICA TAXES W/H

10,656.14

2104 · CITY TAXES W/H

-243.70

2105 · AFLAC W/H

1,668.62

2106 · COURT W/H

5,830.77

2107 · DENTAL W/H

-11,018.76

2108 · MEDICAL W/H

37,042.86

2109 · LEGAL W/H

6,512.99

2110 · VISION

28.84

2111 · A/T LIFE INSURANCE

3,591.39

2112 · GARNISHMENT

1,602.95

2113 · A/T ROTH CONTRIBUTION

1,023.99

2114 · BANKRUPTCY W/H

4,934.76

2115 · SBG 457

12,557.17

2118 · FSA-WITHHELD

-6,225.57

Total 2100 · Payroll Liabilities

63,361.90

2150 · FEES TO REMIT

2151 · DVS-FEES

147.00

2152 · CVC-FEES

966.56

2153 · LET-FEES

3,159.50

2150 · FEES TO REMIT - Other

5,464.06

Total 2150 · FEES TO REMIT

9,737.12

2160 · OTHER LIAB

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Accrual Basis

BELLEFONTAINE NEIGHBORS

Balance Sheet

As of February 28, 2021

	<u>Feb 28, 21</u>
2161 · DEFERRED	131,312.00
2161.2 · DEF REVENUE GREEN ACRES	67,034.15
2163 · ACCRUED PAYROLL	123,993.29
2164.3 · RESERVE FOR TELE-CHARTER	4,919.40
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	9,743.56
2192 · BOND FUND-PP TAXES	14,987.59
2190 · DEBT SERVICE FUND - Other	327,799.92
Total 2190 · DEBT SERVICE FUND	<u>352,531.07</u>
Total 2160 · OTHER LIAB	<u>684,424.14</u>
Total Other Current Liabilities	<u>769,731.82</u>
Total Current Liabilities	<u>845,353.79</u>
Total Liabilities	<u>845,353.79</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	93,376.00
Total 3000 · GEN RESERVES	<u>977,323.13</u>
3002 · Retained Earnings	-183,020.75
Net Income	692,978.04
Total Equity	<u>1,487,280.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,332,634.21</u></u>

CAPITAL IMPROVEMENT FUND
INCOME STATEMENT
July 2020 through June 2021

Ordinary Income/Expense	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Income				
4000 - INCOME				
4001 - RECEIPTS	463,813	712,000	-248,187	65%
4002 - INT EARNED	2,383	9,000	-6,617	26%
Total 4000 - INCOME	466,196	721,000	-254,804	65%
Total Income	466,196	721,000	-254,804	65%
Expense				
5000 - ADMINISTRATION				
5003 - SPECIAL PROJECTS	11,734	12,000	-266	98%
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	3,548	0	3,548	100%
Total 5000 - ADMINISTRATION	15,282	12,000	3,282	127%
5035 - Administrative equipment maint.	0	0	0	0%
5100 - STREET				
5103.3 - SALT & TAR	20,082	20,000	82	100%
5104 - ASPHALT & CONCRETE	10,579	15,000	-4,421	71%
5120 - OPERATIONS				
5121 - SALARIES	160,294	207,000	-46,706	77%
5122 - FICA	10,961	15,836	-4,875	69%
5223 - EQUIP-MAINT	30,251	35,000	-4,749	86%
5226 - Computers	0	0	0	0%
5227 - EQUIPMENT PURCHASE	4,731	8,000	-3,269	59%
5120 - OPERATIONS - Other	3,064	10,000	-1,936	81%
Total 5120 - OPERATIONS	214,301	275,836	-61,535	78%
Total 5100 - STREET	244,952	310,836	-65,874	79%
5300 - REC CENTER				
5303.7 - CAPITAL EXPENSE	10,402	220,000	-209,598	5%
5312 - EQUIP MAINT	27,257	12,000	15,257	227%
5317 - COMPUTERS	0	0	0	0%
5320 - OPERATIONS				
5321 - SALARIES	130,998	190,000	-59,002	69%
5322 - FICA	9,568	14,535	-4,967	66%
Total 5320 - OPERATIONS	140,566	204,535	-63,969	69%
5330 - BISSELL HILLS PARK REMODEL	855	0	855	0%
Total 5300 - REC CENTER	179,080	436,535	-257,455	41%
5400 - POLICE				
5401 - CARS	75,740	0	75,740	100%
5401.3 - COMPUTER	18,335	0	18,335	100%
5420 - OPERATIONS				
5422 - EQUIP MAINT	20,867	14,000	6,867	149%
5424 - VEHICLE MAINTENANCE	8,161	15,000	-6,839	54%
Total 5420 - OPERATIONS	29,028	29,000	28	100%
Total 5400 - POLICE	123,103	29,000	94,103	424%
66000 - Payroll Expenses	0	32,295	-32,295	0%
Total Expense	502,427	820,695	-258,239	69%
Net Ordinary Income	-96,231	-99,666	3,435	97%
Net Income	-96,231	-99,666	3,435	97%

CAPITAL IMPROVEMENT FUND

Balance Sheet

As of February 28, 2021

Feb 28, 21

ASSETS

Current Assets

Checking/Savings

1000 · CASH

1005 · MMA-CITIZENS BANK

1,339,395.00

Total 1000 · CASH

1,339,395.00

Total Checking/Savings

1,339,395.00

Accounts Receivable

1010 · ACCOUNT RECEIVABLE

106,909.58

Total Accounts Receivable

106,909.58

Other Current Assets

1041 · Due from Bond Fund

70,275.00

1045 · GRANT RECEIVABLE

58,350.00

Total Other Current Assets

128,625.00

Total Current Assets

1,574,929.58

TOTAL ASSETS

1,574,929.58

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · ACCOUNT PAYABLE

-846.00

Total Accounts Payable

-846.00

Other Current Liabilities

2020 · DUE TO OTHER FUNDS

2021 · GENERAL FUND

236,288.50

Total 2020 · DUE TO OTHER FUNDS

236,288.50

2031 · ACCRUED SALARY

14,776.00

Total Other Current Liabilities

251,064.50

Total Current Liabilities

250,218.50

Total Liabilities

250,218.50

Equity

3110 · Retained Earnings

1,420,941.48

Net Income

-96,230.40

Total Equity

1,324,711.08

TOTAL LIABILITIES & EQUITY

1,574,929.58

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
INTEREST	101.17	4,000.00	-3,898.83	2.53%
PERSONAL PROPERTY TAX	58,618.72	135,000.00	-76,381.28	43.42%
REAL ESTATE TAXES	401,104.38	824,425.08	-423,320.70	48.65%
Total Income	<u>459,824.27</u>	<u>963,425.08</u>	<u>-503,600.81</u>	<u>47.73%</u>
Expense				
INTEREST PAID	358,925.00	358,925.00	0.00	100.0%
OTHER EXP	100.00	0.00	100.00	100.0%
PRINCIPAL PAID	600,000.00	600,000.00	0.00	100.0%
Total Expense	<u>959,025.00</u>	<u>958,925.00</u>	<u>100.00</u>	<u>100.01%</u>
Net Income	<u><u>-499,200.73</u></u>	<u><u>4,500.08</u></u>	<u><u>-503,700.81</u></u>	<u><u>-11,093.15%</u></u>

BELLEFONTAINE NEIGHBORS-DEBT SERVICE FUND

Balance Sheet

As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
MMA CITIZENS	58,589.28
Total Checking/Savings	58,589.28
Other Current Assets	
AIR PERSONAL PROPERTY	142,447.00
AIR REAL ESTATE	136,836.00
DUE FROM GENERAL FUND	94,517.19
Total Other Current Assets	373,800.19
Total Current Assets	432,389.47
TOTAL ASSETS	<u>432,389.47</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED LIABILITIES	
PERSONAL PROP TAXES	120,931.00
REAL ESTATE TAXES	115,984.00
Total DEFERRED LIABILITIES	236,915.00
DUE TO GEN FUND	2,067.00
Total Other Current Liabilities	238,982.00
Total Current Liabilities	238,982.00
Total Liabilities	238,982.00
Equity	
Retained Earnings	692,608.20
Net Income	-499,200.73
Total Equity	193,407.47
TOTAL LIABILITIES & EQUITY	<u>432,389.47</u>

SEWER FUND
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · INCOME				
4001 · RECEIPTS	106,805	120,000	-13,195	89%
4002 · INT EARNED	717	1,200	-483	60%
Total 4000 · INCOME	<u>107,522</u>	<u>121,200</u>	<u>-13,678</u>	<u>89%</u>
Total Income	107,522	121,200	-13,678	89%
Expense				
5000 · DEPT EXPENSES				
5001 · SEWER REPAIRS	30,464	80,000	-49,536	38%
5003 · SEWER REPAIR MATERIALS	0	1,000	-1,000	0%
5004 · REFUNDS	0	500	-500	0%
5007 · ADMIN COSTS	0	35,000	-35,000	0%
Total 5000 · DEPT EXPENSES	<u>30,464</u>	<u>116,500</u>	<u>-86,036</u>	<u>26%</u>
Total Expense	30,464	116,500	-86,036	26%
Net Income	<u><u>77,058</u></u>	<u><u>4,700</u></u>	<u><u>72,358</u></u>	<u><u>1,640%</u></u>

SEWER FUND
Balance Sheet
As of February 28, 2021
Feb 28, 21

ASSETS

Current Assets

Checking/Savings

1000 · CASH

1003 · MMA-CITIZENS BANK 366,767.82

Total 1000 · CASH 366,767.82

Total Checking/Savings 366,767.82

Accounts Receivable

1010 · ACCOUNT RECEIVABLE 1,222.44

Total Accounts Receivable 1,222.44

Other Current Assets

1030 · DUE FROM GEN FUND 36,522.84

Total Other Current Assets 36,522.84

Total Current Assets 404,513.10

TOTAL ASSETS 404,513.10

LIABILITIES & EQUITY

Equity

1110 · Retained Earnings 327,454.59

Net Income 77,058.51

Total Equity 404,513.10

TOTAL LIABILITIES & EQUITY 404,513.10

Street Improvement Project 2017
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 Revenues				
4002 Interest earned	55.64	10,500.00	-10,444.36	0.53%
Total 4000 Revenues	<u>55.64</u>	<u>10,500.00</u>	<u>-10,444.36</u>	<u>0.53%</u>
Total Income	<u>55.64</u>	<u>10,500.00</u>	<u>-10,444.36</u>	<u>0.53%</u>
Net Ordinary Income	55.64	10,500.00	-10,444.36	0.53%
Other Income/Expense				
Other Expense				
8000 Transfer Out	38,098.71	70,965.00	-32,866.29	53.69%
Total Other Expense	<u>38,098.71</u>	<u>70,965.00</u>	<u>-32,866.29</u>	<u>53.69%</u>
Net Other Income	<u>-38,098.71</u>	<u>-70,965.00</u>	<u>32,866.29</u>	<u>53.69%</u>
Net Income	<u><u>-38,043.07</u></u>	<u><u>-60,465.00</u></u>	<u><u>22,421.93</u></u>	<u><u>62.92%</u></u>

Street Improvement Project 2017

Balance Sheet

As of February 28, 2021

Feb 28, 21

ASSETS

Current Assets

Checking/Savings

1005 Investment Cash - UMB Trus 934,299.63

Total Checking/Savings 934,299.63

Total Current Assets 934,299.63

TOTAL ASSETS 934,299.63

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

Due to Capital Improvement 70,275.00

Total Accounts Payable 70,275.00

Other Current Liabilities

Due to General Fund 38,098.71

Total Other Current Liabilities 38,098.71

Total Current Liabilities 108,373.71

Total Liabilities 108,373.71

Equity

Unrestricted Net Assets 863,968.99

Net Income -38,043.07

Total Equity 825,925.92

TOTAL LIABILITIES & EQUITY 934,299.63