# City of
# Bellefontaine Neighbors

## Financial Statement Analysis
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## Unaudited June 30, 2025

Rognan & Associates

CITY OF BELLEFONTAINE NEIGHBORS

PAYROLL ANALYSIS

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | JULY 2024 | AUG 2024 | SEPT 2024 | OCT 2024 | NOV 2024 | DEC 2024 | JAN 2025 | FEB 2025 | MARCH 2025 |
| 100 | ADMINISTRATION | | $11,784.77 | $10,530.54 | $12,902.08 | $12,608.81 | $21,586.28 | $11,624.73 | $10,209.43 | $9,896.80 | $9,521.86 |
| 150 | COURTS | | 3,975.62 | 390.00 | 4,982.78 | 5,101.47 | 7,310.98 | 5,843.95 | 5,525.54 | 7,154.15 | 8,153.44 |
| 200 | BUILDING/Public Works | | 9,223.73 | 10,306.28 | 13,141.65 | 11,238.41 | 16,793.27 | 11,471.42 | 10,464.82 | 11,362.60 | 11,562.61 |
| 300 | POLICE | | 114,708.92 | 106,530.76 | 106,335.07 | 108,157.87 | 176,922.51 | 124,179.61 | 137,552.55 | 123,054.46 | 130,137.40 |
| 400 | STREETS/Public Works | | 16,665.38 | 15,704.60 | 15,488.27 | 17,229.22 | 26,032.55 | 22,949.15 | 17,993.38 | 17,993.38 | 17,708.79 |
| 600 | REC CENTER | FULL-TIME | 14,463.70 | 17,589.59 | 18,818.59 | 19,835.35 | 29,465.84 | 23,101.70 | 19,689.36 | 17,844.87 | 18,656.47 |
| 650 | REC CENTER | FULL-TIME | 4,084.58 | 4,035.65 | 4,094.36 | 3,713.27 | 5,159.49 | 6,616.03 | 3,663.74 | 3,663.74 | 3,663.74 |
| 700 | REC CENTER | Part-Time | 27,950.37 | 22,018.18 | 8,616.18 | 7,721.45 | 9,862.82 | 7,334.21 | 5,843.87 | 8,621.69 | 8,933.17 |
| 750 | REC CENTER | Part-Time | 538.13 | 98.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | $203,395.20 | $187,204.00 | $184,378.98 | $185,605.85 | $293,133.74 | $213,120.80 | $210,942.69 | $199,591.69 | $208,339.48 |

| | | | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | TOTALS | PRIOR YEAR | BETWEEN YEARS MORE (LESS) | | | OVER | |
| | | | APRIL 2025 | MAY 2025 | JUNE 2025 | JULY 2024 - JUNE 2025 | JULY 2023 - JUNE 30, 2024 | $ DIFF | % DIFF | BUDGET 2024-2025 | (UNDER) 2024-2025 | |
| 100 | ADMINISTRATION | | $9,521.86 | $14,470.29 | $13,447.86 | $148,105.31 | $225,050.38 | ($76,945.07) | -34.19% | $339,510.00 | ($191,404.69) | |
| 150 | COURTS | | 4,378.00 | 10,592.90 | 5,771.25 | 69,180.08 | 70,217.20 | (1,037.12) | -1.48% | 79,271.00 | (10,090.92) | |
| 200 | BUILDING/Public Works | | 10,733.62 | 16,575.11 | 11,915.70 | 144,789.22 | 132,248.22 | **12,541.00** | **9.48%** | 330,006.00 | (185,216.78) | **50,598.86** |
| 300 | POLICE | | 113,345.96 | 217,932.10 | 137,717.58 | 1,596,574.79 | 1,606,002.02 | **(9,427.23)** | **-0.59%** | 1,589,952.00 | 6,622.79 | |
| 400 | STREETS/Public Works | | 17,504.70 | 30,179.86 | 20,366.36 | 235,815.64 | 261,429.97 | (25,614.33) | -9.80% | 0.00 | 235,815.64 | |
| 600 | REC CENTER | FULL-TIME | 14,643.26 | 24,459.37 | 21,890.46 | 240,460.56 | 234,862.72 | **5,597.84** | **2.38%** | 217,325.00 | 23,135.56 | **57,604.17** |
| 650 | REC CENTER | FULL-TIME | 3,663.74 | 4,282.00 | 0.00 | 46,640.34 | 75,831.38 | (29,191.04) | -38.49% | 0.00 | 46,640.34 | |
| 700 | REC CENTER | Part-Time | 10,127.98 | 16,170.35 | 14,368.47 | 147,568.74 | 212,022.19 | (64,453.45) | -30.40% | 160,377.00 | (12,808.26) | |
| 750 | REC CENTER | Part-Time | 0.00 | 0.00 | 0.00 | 636.53 | 7,614.05 | (6,977.52) | -91.64% | 0.00 | 636.53 | |
| | | | $183,919.12 | $334,661.98 | $225,477.68 | **$2,629,771.21** | **$2,825,278.13** | ($195,506.92) | -6.92% | **$2,716,441.00** | ($86,669.79) | $108,203.03 |
| | | | | | | | | -6.92% | | | -3.19% | |

CITY OF BELLEFONTAINE NEIGHBORS
BANK STATEMENTS ANALYSIS

Each Bank's
Ending Balance Total by Month

| | | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REGIONS: | | | | | | | | | | | | | |
| General | A# 9502 | $ 310,450.65 | $ 105,128.99 | $ 354,078.77 | $ 445,759.41 | $ 490,356.06 | $ 1,330,033.97 | $ 1,269,684.06 | $ 804,555.97 | $ 658,421.97 | $ 514,757.04 | $ 742,889.32 | $ 800,686.99 |
| SIMMONS: | | | | | | | | | | | | | |
| Courts | A#1209 | $ 6,228.65 | $ 6,228.65 | $ 6,228.65 | $ 8,333.15 | $ 8,433.15 | $ 8,433.15 | $ 8,433.15 | $ 8,433.15 | $ 8,799.68 | $ 8,799.68 | $ 8,799.68 | $ 9,530.18 |
| Public Works | A#1373 | $ 1,382,458.04 | $ 1,399,983.04 | $ 1,407,763.04 | $ 1,423,408.04 | $ 1,427,733.04 | $ 1,427,733.04 | $ 1,654,861.32 | $ 1,658,267.32 | $ 1,661,902.32 | $ 1,666,172.32 | $ 1,675,167.32 | $ 1,678,887.32 |
| Capital Improvements | A#1543 | $ 934,450.59 | $ 1,015,864.17 | $ 1,146,837.36 | $ 1,147,940.52 | $ 1,149,043.67 | $ 1,289,896.16 | $ 1,368,299.62 | $ 1,369,494.13 | $ 1,370,739.66 | $ 1,372,029.97 | $ 1,373,416.66 | $ 1,454,186.50 |
| Debt Services | A#1918 | $ 16,933.75 | $ 16,874.12 | $ 16,806.46 | $ 16,740.77 | $ 16,675.00 | $ 16,608.61 | $ 16,543.88 | $ 16,476.25 | $ 16,409.17 | $ 16,342.55 | $ 16,276.98 | $ 16,209.66 |
| Parks & Rec. | A#0466 | $ 491,104.68 | $ 495,464.78 | $ 498,180.78 | $ 500,120.03 | $ 500,515.03 | $ 502,390.34 | $ 503,025.34 | $ 505,111.78 | $ 508,279.45 | $ 511,209.55 | $ 514,013.15 | $ 520,767.67 |
| Payroll | A#9840 | $ 516,535.16 | $ 321,380.67 | $ 134,047.19 | $ 141,043.47 | $ 339,490.10 | $ 123,625.76 | $ 111,255.50 | $ 4,766.84 | $ 31,027.30 | $ 34,727.09 | $ 41,336.83 | $ 6,235.42 |
| ARPA | A#2493 | $ 100,172.04 | $ 690,442.35 | $ 691,014.96 | $ 691,646.51 | $ 692,278.14 | $ 692,887.35 | $ 693,569.74 | $ 697,134.07 | $ 694,724.41 | $ 695,337.40 | $ 695,999.20 | $ 696,589.63 |
| FSA | A#0059 | $ 3,576.69 | $ 3,576.69 | $ 3,576.69 | $ 3,576.69 | $ 3,576.69 | $ 3,576.69 | $ 3,576.69 | $ 3,596.69 | $ 3,596.69 | $ 3,596.69 | $ 3,596.69 | $ 3,596.69 |
| General Operations | A#9646 | $ 819,622.27 | $ 974,033.64 | $ 771,245.41 | $ 708,449.24 | $ 452,413.08 | $ 661,960.55 | $ 670,708.45 | $ 904,654.10 | $ 995,883.20 | $ 1,000,000.00 | $ 1,000,000.00 | $ 898,152.42 |
| Sewer Lateral Fund | A#0296 | $ 433,246.19 | $ 433,246.19 | $ 433,246.19 | $ 433,246.19 | $ 433,246.19 | $ 433,246.19 | $ 433,246.19 | $ 433,246.19 | $ 433,246.19 | $ 423.05 | $ 433,246.19 | $ 433,246.19 |
| General Fund Sweep | A#2698 | $ - | $ - | $ - | $ - | $ - | $ - | $ (10.00) | $ (10.00) | $ (57.00) | $ 123,095.32 | $ 120,399.50 | $ 433,246.19 |
| Show Me Courts | A#8062 | $ 2,253.69 | $ 2,386.81 | $ 2,365.57 | $ 4,375.39 | $ 6,701.13 | $ 7,855.01 | $ 7,919.86 | $ 8,341.90 | $ 1,445.68 | $ 423.05 | $ 3,856.03 | $ 4,237.92 |
| Total for All Accounts: | | $ 5,017,032.40 | $ 5,464,610.10 | $ 5,465,391.07 | $ 5,524,639.41 | $ 5,520,461.28 | $ 6,498,246.82 | $ 6,741,113.80 | $ 6,414,068.39 | $ 6,384,418.72 | $ 5,946,913.71 | $ 6,628,997.55 | $ 6,955,572.78 |
| Differences Between Month Totals: | | $ - | $ 447,577.70 | $ 780.97 | $ 59,248.34 | $ (4,178.13) | $ 977,785.54 | $ 242,866.98 | $ (327,045.41) | $ (29,649.67) | $ (437,505.01) | $ 682,083.84 | $ 326,575.23 |
| Net Net Difference: | | | | | | | | | | | | | $ 1,938,540.38 |