

City of Bellefontaine Neighbors

Financial Statement Analysis

~

Unaudited MAY 31, 2025

Rognan & Associates

PAYROLL ANALYSIS



CITY OF BELLEFONTAINE NEIGHBORS
BANK STATEMENTS ANALYSIS

Each Bank's
Ending Balance Total by Month

REGIONS	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
General	\$ 310,450.65	\$ 105,128.99	\$ 354,078.77	\$ 445,759.41	\$ 490,356.06	\$ 1,330,033.97	\$ 1,259,684.06	\$ 804,555.97	\$ 658,421.97	\$ 514,757.04	\$ 742,889.32	\$ -
SHOWINGS												
Courts	\$ 6,228.65	\$ 6,278.65	\$ 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	\$ -
Public Works	\$ 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	\$ 1,666,173.32	\$ 1,675,167.32	\$ -
Capital Improvements	\$ 984,450.59	\$ 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	\$ 1,372,025.97	\$ 1,373,416.66	\$ -
Debt Services	\$ 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	\$ -
Parks & Rec.	\$ 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	\$ -
Payroll	\$ 515,535.16	\$ 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	\$ -
ARPA	\$ 100,172.04	\$ 680,442.35	\$ 691,014.96	\$ 691,646.51	\$ 692,278.14	\$ 692,887.35	\$ 693,569.74	\$ 697,134.07	\$ 694,724.41	\$ 695,337.40	\$ 695,989.20	\$ -
FSA	\$ 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	\$ -
General Operations	\$ 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	\$ -
Sewer Lateral Fund	\$ 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	\$ -
General Fund Sweep	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10.00)	\$ (10.00)	\$ (57.00)	\$ 123,095.32	\$ 120,399.50	\$ -
Show Me Courts	\$ 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	\$ -
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	\$ 6,414,068.99	\$ 6,384,418.72	\$ 5,945,913.71	\$ 6,628,997.55	\$ -
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	\$ -