

**City of Saint Regis Park - General Fund**  
**Statement of Receipts and Disbursements - Cash Basis**  
**For the Month and eleven Month(s) Ended May 31, 2023**  
**For the Year Ending June 30, 2023 - Budget**

	Current Month Actual	Year to Date Actual	Budget	Variance
<b>Revenues:</b>				
4101 Property Taxes	\$ 0.00	\$ 142,344.54	\$ 142,000.00	344.54
4109 Sanitation Taxes	0.00	70,668.36	70,436.00	232.36
4103 Delinquent Taxes	0.00	0.00	2,000.00	(2,000.00)
4102 Franchise Taxes	3,918.71	16,827.81	15,000.00	1,827.81
4104 Insurance Premiums Taxes	25,534.78	116,595.98	110,000.00	6,595.98
4105 Mineral Severance & Coal Taxes	0.00	66.30	100.00	(33.70)
4201 Interest	1,217.68	11,510.80	750.00	10,760.80
4209 KLC Investment Pool income	61.50	8,782.82	10,000.00	(1,217.18)
4302 Building Permits	90.00	515.00	300.00	215.00
4307 Newsletter Advertisement	1,950.00	1,950.00	1,000.00	950.00
4309 Rental Property Fees	0.00	1,650.00	1,800.00	(150.00)
4310 Court Costs HB413	0.00	1,203.58	4,000.00	(2,796.42)
4204 Funds from Surplus	0.00	0.00	72,937.00	(72,937.00)
<b>TOTAL REVENUES</b>	<b>32,772.67</b>	<b>372,115.19</b>	<b>430,323.00</b>	<b>(58,207.81)</b>
<b>Expenses:</b>				
<b>General Government</b>				
5006 Engineering Fees	0.00	4,966.25	6,000.00	(1,033.75)
5007 City Landscaping	3,550.00	5,496.77	8,000.00	(2,503.23)
5101 Newsletter	1,176.00	9,187.26	9,000.00	187.26
5203 KY Municipal Leg/Jeff Cnty Leg	0.00	718.00	1,000.00	(282.00)
5204 Sympathy & Distress	0.00	0.00	300.00	(300.00)
5206 Seminars, Confer. & Meetings	0.00	0.00	100.00	(100.00)
5207 Bank Charges	0.00	129.20	100.00	29.20
5210 Mayor's Contingency Fund	0.00	239.95	1,000.00	(760.05)
5211 Administrative Salaries	4,200.00	46,350.00	48,000.00	(1,650.00)
5213 Administrative Expenses	198.43	3,828.10	8,000.00	(4,171.90)
5303 Rent	100.00	1,100.00	1,200.00	(100.00)
5401 Legal Representation	900.00	8,799.94	14,000.00	(5,200.06)
5402 Accounting/Audit	716.00	12,664.46	16,000.00	(3,335.54)
5403 Liability & Casualty Insurance	0.00	10,261.34	10,000.00	261.34
5404 Bonding	0.00	2,329.30	2,300.00	29.30
5408 Payroll Taxes	325.06	3,602.49	4,000.00	(397.51)
5410 Codifying Expense	0.00	0.00	1,650.00	(1,650.00)
5601 PVA Tax Rolls & Bill Prep.	0.00	7,363.19	7,500.00	(136.81)
5603 Property Tax Refunds	0.00	1,075.86	0.00	1,075.86
5701 Postage & Shipping	0.00	348.00	0.00	348.00
<b>Total General Government</b>	<b>11,165.49</b>	<b>118,460.11</b>	<b>138,150.00</b>	<b>(19,689.89)</b>
<b>Public Safety</b>				
5501 Police/Interlocal Agreement	5,000.00	55,000.00	60,000.00	(5,000.00)
<b>Total Public Safety</b>	<b>5,000.00</b>	<b>55,000.00</b>	<b>60,000.00</b>	<b>(5,000.00)</b>
<b>Public Services</b>				
5001 Sanitation	11,739.38	129,133.18	140,873.00	(11,739.82)
5005 Sidewalk Repairs	0.00	0.00	5,000.00	(5,000.00)
5008 Street Signs	0.00	1,393.00	3,000.00	(1,607.00)
5009 Traffic Control	0.00	6,931.00	0.00	6,931.00
5010 Street Striping	0.00	42.38	0.00	42.38
5013 Tree Board	0.00	32,957.55	40,000.00	(7,042.45)
<b>Total Public Services</b>	<b>11,739.38</b>	<b>170,457.11</b>	<b>188,873.00</b>	<b>(18,415.89)</b>

These financial statements have NOT been subjected to an audit, review or compilation engagement, and no assurance is provided on them. Substantially all disclosures required by generally accepted accounting principles have been omitted.

**City of Saint Regis Park - General Fund**  
**Statement of Receipts and Disbursements - Cash Basis**  
**For the Month and eleven Month(s) Ended May 31, 2023**  
**For the Year Ending June 30, 2023 - Budget**

		Current Month Actual	Year to Date Actual	Budget	Variance
<b>Community Services</b>					
5103	Public Relations	0.00	1,216.00	1,300.00	(84.00)
5104	Public Observances	359.33	8,242.64	8,500.00	(257.36)
5105	Web Page	0.00	0.00	500.00	(500.00)
	<b>Total Community Services</b>	<b>359.33</b>	<b>9,458.64</b>	<b>10,300.00</b>	<b>(841.36)</b>
<b>Utilities</b>					
5301	Street Light Utilities	2,528.06	27,776.90	33,000.00	(5,223.10)
	<b>Total Utilities</b>	<b>2,528.06</b>	<b>27,776.90</b>	<b>33,000.00</b>	<b>(5,223.10)</b>
	<b>TOTAL EXPENSES</b>	<b>30,792.26</b>	<b>381,152.76</b>	<b>430,323.00</b>	<b>(49,170.24)</b>
	<b>Revenue Over (Under) Expenses</b>	<b>\$ 1,980.41</b>	<b>\$ (9,037.57)</b>	<b>\$ 0.00</b>	<b>(9,037.57)</b>
<b>American Rescue Plan Act Funds</b>					
4115	Grant-Amer Rescue Plan Act	\$ 0.00	\$ 0.00	\$ 194,581.00	(194,581.00)
5902	ARPA Expenses	(245,856.03)	(269,145.16)	0.00	(269,145.16)
	<b>Net Receipts (Expenses)</b>	<b>\$ (245,856.03)</b>	<b>\$ (269,145.16)</b>	<b>\$ 194,581.00</b>	<b>(463,726.16)</b>

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**City of Saint Regis Park - General Fund**  
**Balance Sheet - Cash Basis**  
**May 31, 2023**

ASSETS

Current Assets		
Operating RCB...2418	\$	22,401.78
Money Mkt RCB...2434		201,681.05
Tax acct RCB...2426		70.63
5/3 Holdings Cash & Equivilant		22,181.24
ARPA MM RCB		28,349.27
PNC/KLC Investment		712,623.28
Investment Chg in Value		(56,466.03)
GNMA 2% 5/20/51		30,698.90
A/R Property Tax Current Year		3,895.30
A/R - INSUR PREM TX		30,732.46
A/R - Franchise Fees		4,213.13
		<hr/>
Total Current Assets		1,000,381.01
Property and Equipment		
Office Equipment		8,977.00
Signs		71,828.40
Infrastructure		466,873.73
Accumulated Depreciation		(346,928.04)
		<hr/>
Total Property and Equipment		200,751.09
		<hr/>
Total Assets	\$	<u>1,201,132.10</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable-GF-Audit Adj	\$	26,386.65
Accrued Payroll Taxes		1,680.62
Prop Tx refunds Owed		(4,755.35)
Deferred Revenue		291,829.43
		<hr/>
Total Current Liabilities		315,141.35
		<hr/>
Total Liabilities		315,141.35
Capital		
General Fund		963,422.39
General Fixed Asset Fund		200,751.09
Net Income		(278,182.73)
		<hr/>
Total Capital		885,990.75
		<hr/>
Total Liabilities & Capital	\$	<u>1,201,132.10</u>

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**City of Saint Regis Park - General Fund  
General Ledger**

**For the Period From May 1, 2023 to May 31, 2023**

Filter Criteria includes: 1) IDs from 4101 to . Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
4101 Property Taxes	5/1/23			Beginning Balance			-142,344.54
	5/31/23			Ending Balance			-142,344.54
4102 Franchise Taxes	5/1/23			Beginning Balance			-12,909.10
	5/16/23	Deposit...24	GEN	Record Charter deposit		3,918.71	-3,918.71
	5/31/23			Current Period Change		3,918.71	-16,827.81
	5/31/23			Ending Balance			-16,827.81
4104 Insurance Premiu	5/1/23			Beginning Balance			-91,061.20
	5/1/23	Deposit...24	GEN	Record deposit		25.50	
	5/1/23	Deposit...24	GEN	Record deposit		1,002.03	
	5/5/23	Rec IPT dep	GEN	IPT		17,991.26	
	5/8/23	Rec IPT dep	GEN	IPT		1,709.02	
	5/17/23	Rec IPT dep	GEN	IPT		4,806.97	
	5/31/23			Current Period Change		25,534.78	-25,534.78
	5/31/23			Ending Balance			-116,595.98
4105 Mineral Severance	5/1/23			Beginning Balance			-66.30
	5/31/23			Ending Balance			-66.30
4109 Sanitation Taxes	5/1/23			Beginning Balance			-70,668.36
	5/31/23			Ending Balance			-70,668.36
4201 Interest	5/1/23			Beginning Balance			-10,293.12
	5/30/23	Int	GEN	Int Deposit		512.57	
	5/30/23	Int	GEN	Interest Income		571.40	
	5/30/23	Rec May act	GEN	Rec 5/30 activity		51.16	
	5/30/23	Rec May act	GEN	Rec 5/30 activity		82.55	
	5/31/23			Current Period Change		1,217.68	-1,217.68
	5/31/23			Ending Balance			-11,510.80
4209 KLC Investment P	5/1/23			Beginning Balance			-8,721.32
	5/31/23	May Act	GEN	5/1/23-5/31-23 activity		61.50	-61.50
	5/31/23			Current Period Change		61.50	-8,782.82
	5/31/23			Ending Balance			-8,782.82
4302 Building Permits	5/1/23			Beginning Balance			-425.00
	5/31/23	Deposit...24	GEN	Record Deposit		90.00	-90.00
	5/31/23			Current Period Change		90.00	-515.00
	5/31/23			Ending Balance			-515.00
4307 Newsletter Adverti	5/1/23			Beginning Balance			
	5/17/23	Rec dep...2	GEN	Rec NL Ads deposit		1,950.00	
	5/31/23			Current Period Change		1,950.00	-1,950.00
	5/31/23			Ending Balance			-1,950.00
4309 Rental Property Fe	5/1/23			Beginning Balance			-1,650.00
	5/31/23			Ending Balance			-1,650.00

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Account ID Account Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
4310 Court Costs HB41	5/1/23			Beginning Balance			-1,203.58
	5/31/23			Ending Balance			-1,203.58
5001 Sanitation	5/1/23			Beginning Balance			117,393.80
	5/9/23	3668	CDJ	Rumpke of Kentucky - Sanitat	11,739.38		
				Current Period Change	11,739.38		11,739.38
	5/31/23			Ending Balance			129,133.18
5006 Engineering Fees	5/1/23			Beginning Balance			4,966.25
	5/31/23			Ending Balance			4,966.25
5007 City Landscaping	5/1/23			Beginning Balance			1,946.77
	5/9/23	3669	CDJ	Limbwalker Tree Service Inc -	1,350.00		
	5/9/23	3671	CDJ	Walsh Brothers Lawn Care -	2,160.00		
	5/9/23	3671	CDJ	Walsh Brothers Lawn Care -	40.00		
				Current Period Change	3,550.00		3,550.00
	5/31/23			Ending Balance			5,496.77
5008 Street Signs	5/1/23			Beginning Balance			1,393.00
	5/31/23			Ending Balance			1,393.00
5009 Traffic Control	5/1/23			Beginning Balance			6,931.00
	5/31/23			Ending Balance			6,931.00
5010 Street Striping	5/1/23			Beginning Balance			42.38
	5/31/23			Ending Balance			42.38
5013 Tree Board	5/1/23			Beginning Balance			32,957.55
	5/31/23			Ending Balance			32,957.55
5101 Newsletter	5/1/23			Beginning Balance			8,011.26
	5/22/23	3675	CDJ	Print Worx - Newsletter	1,176.00		
				Current Period Change	1,176.00		1,176.00
	5/31/23			Ending Balance			9,187.26
5103 Public Relations	5/1/23			Beginning Balance			1,216.00
	5/31/23			Ending Balance			1,216.00
5104 Public Observance	5/1/23			Beginning Balance			7,883.31
	5/9/23	3672	CDJ	Cheryl Willett - Public Observ	359.33		
				Current Period Change	359.33		359.33
	5/31/23			Ending Balance			8,242.64

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Account ID Account Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
5203 KY Municipal Leg/	5/1/23			Beginning Balance			718.00
	5/31/23			Ending Balance			718.00
5207 Bank Charges	5/1/23			Beginning Balance			129.20
	5/31/23			Ending Balance			129.20
5210 Mayor's Contingen	5/1/23			Beginning Balance			239.95
	5/31/23			Ending Balance			239.95
5211 Administrative Sal	5/1/23			Beginning Balance			42,150.00
	5/5/23	050523-01	PRJ	Cheryl Willett	250.00		
	5/5/23	050523-02	PRJ	Craig L. Theis	250.00		
	5/5/23	050523-03	PRJ	James E. Shackelford	250.00		
	5/5/23	050523-04	PRJ	Jason E. Lewis	750.00		
	5/5/23	050523-05	PRJ	Jeffrey P. Weis	250.00		
	5/5/23	050523-06	PRJ	John F. Amback	250.00		
	5/5/23	050523-07	PRJ	Laura K. Lewis	250.00		
	5/5/23	050523-08	PRJ	William L. Schweickhardt	800.00		
	5/5/23	050523-09	PRJ	Mathew Sanderfer	250.00		
	5/5/23	050523-10	PRJ	William R. Hodapp	900.00		
	5/31/23			Current Period Change	4,200.00		4,200.00
				Ending Balance			46,350.00
5213 Administrative Exp	5/1/23			Beginning Balance			3,629.67
	5/1/23	Auto	CDJ	Google Workspace - Administ	60.00		
	5/9/23	3670	CDJ	Jason Lewis - Mar cell	50.00		
	5/9/23	3670	CDJ	Jason Lewis - Mar mileage 13	88.43		
	5/31/23			Current Period Change	198.43		198.43
				Ending Balance			3,828.10
5301 Street Light Utilitie	5/1/23			Beginning Balance			25,248.84
	5/9/23	Auto	CDJ	LG&E - Street Light Utilities	2,528.06		
	5/31/23			Current Period Change	2,528.06		2,528.06
				Ending Balance			27,776.90
5303 Rent	5/1/23			Beginning Balance			1,000.00
	5/1/23	3666	CDJ	Jeffersontown Fire Dept. - Re	100.00		
	5/31/23			Current Period Change	100.00		100.00
				Ending Balance			1,100.00
5401 Legal Representati	5/1/23			Beginning Balance			7,899.94
	5/22/23	3674	CDJ	Singler & Ritsert - Legal Repr	900.00		
	5/31/23			Current Period Change	900.00		900.00
				Ending Balance			8,799.94
5402 Accounting/Audit	5/1/23			Beginning Balance			11,948.46
	5/9/23	3667	CDJ	Charles Veeneman CPA PSC	595.00		
	5/22/23	3676	CDJ	Charles Veeneman CPA PSC	121.00		
				Current Period Change	716.00		716.00

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Account ID Account Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
	<b>5/31/23</b>			<b>Ending Balance</b>			<b>12,664.46</b>
5403 Liability & Casualt	5/1/23			Beginning Balance			10,261.34
	<b>5/31/23</b>			<b>Ending Balance</b>			<b>10,261.34</b>
5404 Bonding	5/1/23			Beginning Balance			2,329.30
	<b>5/31/23</b>			<b>Ending Balance</b>			<b>2,329.30</b>
5408 Payroll Taxes	5/1/23			Beginning Balance			3,277.43
	5/5/23	050523-01	PRJ	Cheryl Willett	3.63		
	5/5/23	050523-01	PRJ	Cheryl Willett	15.50		
	5/5/23	050523-02	PRJ	Craig L. Theis	15.50		
	5/5/23	050523-02	PRJ	Craig L. Theis	3.63		
	5/5/23	050523-03	PRJ	James E. Shackelford	15.50		
	5/5/23	050523-03	PRJ	James E. Shackelford	3.63		
	5/5/23	050523-04	PRJ	Jason E. Lewis	1.69		
	5/5/23	050523-04	PRJ	Jason E. Lewis	46.50		
	5/5/23	050523-04	PRJ	Jason E. Lewis	10.88		
	5/5/23	050523-05	PRJ	Jeffrey P. Weis	3.63		
	5/5/23	050523-05	PRJ	Jeffrey P. Weis	15.50		
	5/5/23	050523-06	PRJ	John F. Amback	3.63		
	5/5/23	050523-06	PRJ	John F. Amback	15.50		
	5/5/23	050523-07	PRJ	Laura K. Lewis	15.50		
	5/5/23	050523-07	PRJ	Laura K. Lewis	3.63		
	5/5/23	050523-08	PRJ	William L. Schweickhardt	11.60		
	5/5/23	050523-08	PRJ	William L. Schweickhardt	49.60		
	5/5/23	050523-09	PRJ	Mathew Sanderfer	3.63		
	5/5/23	050523-09	PRJ	Mathew Sanderfer	15.50		
	5/5/23	050523-10	PRJ	William R. Hodapp	2.03		
	5/5/23	050523-10	PRJ	William R. Hodapp	55.80		
	5/5/23	050523-10	PRJ	William R. Hodapp	13.05		
				Current Period Change	325.06		325.06
	<b>5/31/23</b>			<b>Ending Balance</b>			<b>3,602.49</b>
5501 Police/Interlocal A	5/1/23			Beginning Balance			50,000.00
	5/22/23	3673	CDJ	Sheepdog Security LLC - Poli	5,000.00		5,000.00
				Current Period Change	5,000.00		5,000.00
	<b>5/31/23</b>			<b>Ending Balance</b>			<b>55,000.00</b>
5601 PVA Tax Rolls & B	5/1/23			Beginning Balance			7,363.19
	<b>5/31/23</b>			<b>Ending Balance</b>			<b>7,363.19</b>
5603 Property Tax Refu	5/1/23			Beginning Balance			1,075.86
	<b>5/31/23</b>			<b>Ending Balance</b>			<b>1,075.86</b>
5701 Postage & Shippin	5/1/23			Beginning Balance			348.00
	<b>5/31/23</b>			<b>Ending Balance</b>			<b>348.00</b>
5902	5/1/23			Beginning Balance			23,289.13

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Account ID Account Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
ARPA Expenses	5/22/23	1006	CDJ	LIBS Paving Co Inc - ARPA E	245,856.03		
	5/31/23			Current Period Change	245,856.03		245,856.03
				<b>Ending Balance</b>			<b>269,145.16</b>



**City of Saint Regis Park - General Fund**  
**Cash Account Register**  
**For the Period From May 1, 2023 to May 31, 2023**  
**1001 - Operating RCB...2418**

Filter Criteria includes: Report order is by Transaction Date.

Date	Reference	Type	Payee/Paid By	Memo	Payment Am	Receipt Amt	Balance
			Opening Balance			15,619.45	15,619.45
5/1/23	Deposit...24	Gen. Jnl.				25.50	15,644.95
5/1/23	Deposit...24	Gen. Jnl.				1,002.03	16,646.98
5/1/23	3666	Wrt. Chks.	Jeffersontown Fire D		100.00		16,546.98
5/1/23	Auto	Wrt. Chks.	Google	Email April 2	60.00		16,486.98
5/3/23	Transfer	Gen. Jnl.				5,200.00	21,686.98
5/5/23	Rec IPT dep	Gen. Jnl.				17,991.26	39,678.24
5/5/23	050523-01	Payroll	Cheryl Willett		225.29		39,452.95
5/5/23	050523-02	Payroll	Craig Theis		200.29		39,252.66
5/5/23	050523-03	Payroll	James E. Shackelford		225.29		39,027.37
5/5/23	050523-04	Payroll	Jason E. Lewis		653.54		38,373.83
5/5/23	050523-05	Payroll	Jeffrey P Weis		185.29		38,188.54
5/5/23	050523-06	Payroll	John Amback		225.29		37,963.25
5/5/23	050523-07	Payroll	Laura Krebs Lewis		225.29		37,737.96
5/5/23	050523-08	Payroll	Louie Schweickhardt		696.37		37,041.59
5/5/23	050523-09	Payroll	Mathew Sanderfer		225.29		36,816.30
5/5/23	050523-10	Payroll	William Hodapp		782.02		36,034.28
5/8/23	Rec IPT dep	Gen. Jnl.				1,709.02	37,743.30
5/9/23	3667	Wrt. Chks.	Charles Veeneman		595.00		37,148.30
5/9/23	3668	Wrt. Chks.	Rumpke of Kentucky	April Trash 8	11,739.38		25,408.92
5/9/23	3669	Wrt. Chks.	Limbwalker	St Regis Ln t	1,350.00		24,058.92
5/9/23	3670	Wrt. Chks.	Jason Lewis		138.43		23,920.49
5/9/23	3671	Wrt. Chks.	Walsh Bros.	Inv 2698	2,200.00		21,720.49
5/9/23	3672	Wrt. Chks.	Cheryl Willett	Easter Egg s	359.33		21,361.16
5/9/23	Auto	Wrt. Chks.	LG&E		2,528.06		18,833.10
5/16/23	Deposit...24	Gen. Jnl.				3,918.71	22,751.81
5/17/23	Rec IPT dep	Gen. Jnl.				4,806.97	27,558.78
5/17/23	Rec dep...24	Gen. Jnl.				1,950.00	29,508.78
5/22/23	3673	Wrt. Chks.	Sheepdog Security LL	Apr Police	5,000.00		24,508.78
5/22/23	3674	Wrt. Chks.	Singler & Ritset	Apr Legal/Ma	900.00		23,608.78
5/22/23	3675	Wrt. Chks.	Print Worx	Mar and Apr	1,176.00		22,432.78
5/22/23	3676	Wrt. Chks.	Charles Veeneman	Tax prep Inv	121.00		22,311.78
5/31/23	Deposit...24	Gen. Jnl.				90.00	22,401.78
		<b>Total</b>			<b>29,911.16</b>	<b>36,693.49</b>	

**AMERICAN RECOVERY PLAN ACTIVITY**  
**ST. REGIS PARK**

	<u>Date</u>	<u>Ck. #</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u>
First Tranche received	11/16/2021	Dep	193,830.91		193,830.91
Interest income	11/30/2021	Dep	29.75		193,860.66
Checks purchased	12/13/2021	Auto		12.72	193,847.94
Adm fee - KIPDA	10/8/2021	3361 GF		1,938.31	191,909.63
Jeff Co. Sheriff-UHSC prop tax	11/18/2021	3382 GF		4,403.18	187,506.45
Interest income	1/1/2022	Auto	64.74		187,571.19
Interest income	2/1/2022	Auto	63.72		187,634.91
Interest income	3/1/2022	Auto	57.58		187,692.49
Lawrence & Assoc-new curbs	3/10/2022	1001		57,500.00	130,192.49
Interest income	3/31/2022	Dep	46.99		130,239.48
Lawrence & Assoc-new curbs	4/15/2022	1002		38,174.00	92,065.48
Interest income	5/1/2022	Dep	29.73		92,095.21
Interest income	5/31/2022	Dep	22.71		92,117.92
Second Tranche received	6/21/2022	Dep	200,026.83		292,144.75
Interest income	6/30/2022	Dep	60.21		292,204.96
Interest income	7/31/2022	Dep	148.90		292,353.86
Recreaonics-UHSC Pool Cvr	8/2/2022	1003		5,596.82	286,757.04
Admin fee - KIPDA	8/3/2022	1004		1,938.31	284,818.73
Interest income	8/31/2022	Dep	146.32		284,965.05
Interest income	10/2/2022	Dep	249.84		285,214.89
Interest income	10/31/2022	Dep	317.25		285,532.14
Jeff Co Fire Districts	11/21/2022	1005		15,754.00	269,778.14
Interest income	11/30/2022	Dep	469.37		270,247.51
Interest income	12/31/2022	Dep	704.11		270,951.62
Interest income	1/31/2023	Dep	690.37		271,641.99
Interest income	2/28/2023	Dep	625.15		272,267.14
Interest income	3/31/2023	Dep	738.48		273,005.62
Interest income	4/30/2023	Dep	628.28		273,633.90
LIBS Paving Co	5/22/2023	1006		245856.03	27,777.87
Interest income	5/31/2023	Dep	571.40		28,349.27
					28,349.27

**CITY OF ST. REGIS PARK - ROAD FUND**  
**Statement of Receipts and Disbursements - Cash Basis**  
**For the Month and eleven Month(s) Ending May 31, 2023**  
**For the Year Ending June 30, 2023 - Budget**

		Current	Year to Date	Budget	Variance
		Month			
<b>Revenues</b>					
4202	Road Fund (MARF)	\$ 2,714.28	27,722.24	\$ 28,000.00	277.76
4203	Road Fund Interest Inc	210.66	1,593.39	500.00	(1,093.39)
<b>Total Revenues</b>		<b>2,924.94</b>	<b>29,315.63</b>	<b>28,500.00</b>	<b>(815.63)</b>
<b>Expenses</b>					
5002	Snow Removal	0.00	11,825.00	10,000.00	(1,825.00)
<b>Total Expenses</b>		<b>0.00</b>	<b>11,825.00</b>	<b>10,000.00</b>	<b>(1,825.00)</b>
<b>Net Income</b>		<b>\$ 2,924.94</b>	<b>17,490.63</b>	<b>\$ 18,500.00</b>	<b>1,009.37</b>

These financial statements have NOT been subjected to an audit, review or compilation engagement, and no assurance is provided on them. Substantially all disclosures required by generally accepted accounting principles have been omitted.

**CITY OF ST. REGIS PARK - ROAD FUND**  
**Statement of Assets, Liabilities and Fund Balance-Cash Basis**  
**May 31, 2023**

ASSETS

Current Assets		
Road Fund RCB...2469	\$	110,819.77
A/R - Mun Aid		2,667.45
		113,487.22
Total Current Assets		
Property and Equipment		
Infrastructure		108,320.00
Accumulated Depreciation		(25,548.00)
		82,772.00
Total Property and Equipment		
Other Assets		
		0.00
Total Other Assets		
		0.00
Total Assets		
	\$	196,259.22

LIABILITIES AND CAPITAL

Current Liabilities		
		0.00
Total Current Liabilities		
Long-Term Liabilities		
		0.00
Total Long-Term Liabilities		
		0.00
Total Liabilities		
Capital		
Road Fd Gen Fixed Assets Fund	\$	93,604.00
Road Fund		85,164.59
Net Income		17,490.63
		196,259.22
Total Capital		
		196,259.22
Total Liabilities & Capital		
	\$	196,259.22

These financial statements have NOT been subjected to an audit, review or compilation engagement, and no assurance is provided on them. Substantially all disclosures required by generally accepted accounting principles have been omitted.

### City of St. Regis Park Road Fund General Journal

#### For the Period From May 1, 2023 to May 31, 2023

Filter Criteria includes: Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account ID	Reference	Trans Description	Debit Amt	Credit Amt
5/11/23	1002 4202	MAP	map pmt map pmt	2,714.28	2,714.28
5/31/23	1002 4203	Int	Interest Income Interest Income	210.66	210.66
		<b>Total</b>		<b>2,924.94</b>	<b>2,924.94</b>

**Oversight Procedures Checklist**

The following procedures should be documented each month, completed in a timely manner (within 30 days) and be retained as documentation the procedures were completed:

	<u>Performed by</u>	<u>Date</u>
Agree the cash/investment balances per the bank/broker statements to the bank balance reflected on the bank reconciliation .....	<u>GW</u>	6-11-23
Agree the organization's book balance on the financial statements and general ledger to the book balance reflected on the bank reconciliation .....	<u>GW</u>	6-11-23
Review the bank reconciling items (outstanding checks and deposits in transit) for propriety .....	<u>GW</u>	6-11-23
Investigate significant fluctuations in cash accounts during the month and document findings and explanations/resolutions .....	<u>GW</u>	6-11-23
Review bank transfers and unusual cash disbursements for propriety .....	<u>GW</u>	6-11-23
Judgementally review receipts to determine that revenues were deposited to the bank account on a timely basis and that the revenues were properly recorded in the organization's accounting records. ....	<u>N/A</u>	
Compare revenue and expense line items to budget and investigate variances .....	<u>GW</u>	6-11-23

Period Ending

5-31-23