

City of Saint Regis Park - General Fund
Statement of Receipts and Disbursements - Cash Basis
For the Month and twelve Month(s) Ended June 30, 2024
For the Year Ending June 30, 2024 - Budget

| | Current Month Actual | Year to Date Actual | Budget | Variance |
|-------------------------------------|-------------------------|------------------------|-------------------|---------------------|
| Revenues: | | | | |
| 4101 Property Taxes | \$ (260.55) | \$ 132,838.85 | \$ 133,000.00 | (161.15) |
| 4109 Sanitation Fees | 0.00 | 203,953.60 | 203,616.00 | 337.60 |
| 4103 Delinquent Taxes | 0.00 | 565.70 | 2,000.00 | (1,434.30) |
| 4102 Franchise Fees | 0.00 | 15,075.80 | 16,000.00 | (924.20) |
| 4104 Insurance Premiums Fees | 7.63 | 125,726.15 | 115,000.00 | 10,726.15 |
| 4105 Mineral Severance & Coal Fees | 0.00 | 99.72 | 100.00 | (0.28) |
| 4201 Interest | (337.57) | 10,733.97 | 7,000.00 | 3,733.97 |
| 4209 KLC Investment Pool income | 2,368.03 | 12,896.28 | 0.00 | 12,896.28 |
| 4302 Permits | 0.00 | 795.00 | 300.00 | 495.00 |
| 4307 Newsletter Advertisement | 0.00 | 350.00 | 500.00 | (150.00) |
| 4309 Rental Property Fees | 0.00 | 750.00 | 1,700.00 | (950.00) |
| 4310 Court Costs HB413 | 0.00 | 5,740.82 | 4,000.00 | 1,740.82 |
| 4204 Funds from Surplus | 70,373.85 | 70,373.85 | 214,700.00 | (144,326.15) |
| TOTAL REVENUES | 72,151.39 | 579,899.74 | 697,916.00 | (118,016.26) |
| Expenses: | | | | |
| General Government | | | | |
| 5006 Engineering Fees | 0.00 | 7,820.00 | 6,000.00 | 1,820.00 |
| 5007 City Landscaping | 120.00 | 5,711.87 | 8,000.00 | (2,288.13) |
| 5101 Newsletter | 864.06 | 9,662.13 | 10,000.00 | (337.87) |
| 5203 KY Municipal Leg/Jeff Cnty Leg | 0.00 | 743.00 | 1,000.00 | (257.00) |
| 5204 Sympathy & Distress | 0.00 | 100.00 | 300.00 | (200.00) |
| 5206 Seminars, Confer. & Meetings | 0.00 | 62.00 | 100.00 | (38.00) |
| 5207 Bank Charges | 0.00 | 82.20 | 100.00 | (17.80) |
| 5210 Mayor's Contingency Fund | 0.00 | 0.00 | 1,000.00 | (1,000.00) |
| 5211 Administrative Salaries | 4,200.00 | 50,400.00 | 50,400.00 | 0.00 |
| 5213 Administrative Expenses | 224.50 | 4,996.75 | 8,000.00 | (3,003.25) |
| 5303 Rent | 100.00 | 1,200.00 | 1,200.00 | 0.00 |
| 5401 Legal Representation | 730.00 | 6,939.57 | 14,000.00 | (7,060.43) |
| 5402 Accounting/Audit | 625.00 | 29,697.00 | 19,000.00 | 10,697.00 |
| 5403 Liability & Casualty Insurance | 0.00 | 9,503.85 | 10,000.00 | (496.15) |
| 5404 Bonding | 0.00 | 2,122.01 | 2,300.00 | (177.99) |
| 5408 Payroll Taxes | 325.06 | 3,900.72 | 4,000.00 | (99.28) |
| 5410 Ordinance Mgt | 0.00 | 1,695.85 | 2,100.00 | (404.15) |
| 5601 PVA Tax Rolls & Bill Prep. | 0.00 | 7,445.20 | 7,500.00 | (54.80) |
| 5603 Property Tax Refunds | 0.00 | (597.57) | 6,000.00 | (6,597.57) |
| Total General Government | 7,188.62 | 141,484.58 | 151,000.00 | (9,515.42) |
| Public Safety | | | | |
| 5501 Police/Interlocal Agreement | 5,000.00 | 60,000.00 | 60,000.00 | 0.00 |
| Total Public Safety | 5,000.00 | 60,000.00 | 60,000.00 | 0.00 |
| Public Services | | | | |
| 5001 Sanitation | 16,996.00 | 198,004.00 | 203,616.00 | (5,612.00) |
| 5005 Sidewalk Repairs | 0.00 | 4,774.00 | 5,000.00 | (226.00) |
| 5008 Street Signs | 0.00 | 919.09 | 3,000.00 | (2,080.91) |
| 5010 Street Paving | 0.00 | 100,000.00 | 200,000.00 | (100,000.00) |
| 5013 Tree Board | 1,000.00 | 29,407.41 | 30,000.00 | (592.59) |
| 5018 Street Cleaning | 0.00 | 1,980.00 | 0.00 | 1,980.00 |
| Total Public Services | 17,996.00 | 335,084.50 | 441,616.00 | (106,531.50) |
| Community Services | | | | |
| 5103 Public Relations/Reach Alert | 0.00 | 1,404.00 | 1,300.00 | 104.00 |
| 5104 Public Observances | 0.00 | 8,516.86 | 8,500.00 | 16.86 |

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 twelve Month(s) Ended June 30, 2024
For the Year Ending June 30, 2024 - Budget

| | | Current Month Actual | Year to Date Actual | Budget | Variance |
|--|--------------------------------------|-------------------------|------------------------|-------------------|---------------------|
| 5105 | Web Page | 380.00 | 380.00 | 500.00 | (120.00) |
| | Total Community Services | 380.00 | 10,300.86 | 10,300.00 | 0.86 |
| Utilities | | | | | |
| 5301 | Street Light Utilities | 2,785.77 | 33,029.80 | 35,000.00 | (1,970.20) |
| | Total Utilities | 2,785.77 | 33,029.80 | 35,000.00 | (1,970.20) |
| | TOTAL EXPENSES | 33,350.39 | 579,899.74 | 697,916.00 | (118,016.26) |
| | Revenue Over (Under) Expenses | \$ 38,801.00 | \$ 0.00 | \$ 0.00 | 0.00 |
| <u>American Rescue Plan Act Funds</u> | | | | | |
| 4115 | Grant-Amer Rescue Plan Act | \$ 300.00 | \$ 300.00 | \$ 28,350.00 | (28,050.00) |
| 5902 | ARPA Expenses | 0.00 | (300.00) | (28,350.00) | 28,050.00 |
| | Net Receipts (Expenses) | \$ 300.00 | \$ 0.00 | \$ 0.00 | 0.00 |

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**City of Saint Regis Park - General Fund
Balance Sheet - Cash Basis
June 30, 2024**

ASSETS

| | | |
|--------------------------------|----|----------------------------|
| Current Assets | | |
| Operating RCB...2418 | \$ | 32,589.56 |
| Money Mkt RCB...2434 | | 75,769.85 |
| Tax acct RCB...2426 | | 766.19 |
| 5/3 Holdings Cash & Equivilant | | 24,055.87 |
| ARPA MM RCB | | 28,884.21 |
| PNC/KLC Investment | | 728,021.80 |
| Investment Chg in Value | | (32,700.00) |
| GNMA 2% 5/20/51 | | 30,698.66 |
| A/R Property Tax Current Year | | 4,379.00 |
| A/R - INSUR PREM TX | | 34,353.12 |
| A/R - Franchise Fees | | 3,832.77 |
| A/R - HB413 | | 1,232.80 |
| | | <hr/> |
| Total Current Assets | | 931,883.83 |
| Property and Equipment | | |
| Office Equipment | | 8,977.00 |
| Signs | | 73,071.40 |
| Infrastructure | | 712,729.76 |
| Accumulated Depreciation | | (393,986.36) |
| | | <hr/> |
| Total Property and Equipment | | 400,791.80 |
| | | <hr/> |
| Total Assets | \$ | <u><u>1,332,675.63</u></u> |

LIABILITIES AND CAPITAL

| | | |
|-------------------------------|----|----------------------------|
| Current Liabilities | | |
| Accounts Payable-GF-Audit Adj | \$ | 30,387.96 |
| Accrued Payroll Taxes | | 2,791.51 |
| Deferred Revenue | | 28,884.21 |
| | | <hr/> |
| Total Current Liabilities | | 62,063.68 |
| | | <hr/> |
| Total Liabilities | | 62,063.68 |
| Capital | | |
| Retained Earnings | | 405,472.18 |
| General Fund | | 664,388.59 |
| General Fixed Asset Fund | | 200,751.09 |
| Net Income | | 0.09 |
| | | <hr/> |
| Total Capital | | 1,270,611.95 |
| | | <hr/> |
| Total Liabilities & Capital | \$ | <u><u>1,332,675.63</u></u> |

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 Receipts and Disbursements - Cash Basis
For the Month and twelve Month(s) Ending June 30, 2024
For the Year Ending June 30, 2024 - Budget

| | | Current Month | Year to Date | Budget | Variance |
|-----------------|------------------------|--------------------|--------------------|-------------------|------------------|
| Revenues | | | | | |
| 4202 | Road Fund (MARF) | \$ 2,913.80 | 34,789.73 | \$ 28,000.00 | (6,789.73) |
| 4203 | Road Fund Interest Inc | 194.79 | 3,536.13 | 800.00 | (2,736.13) |
| 4205 | Funds from RF Surplus | 0.00 | 0.00 | 91,200.00 | 91,200.00 |
| | Total Revenues | 3,108.59 | 38,325.86 | 120,000.00 | 81,674.14 |
| Expenses | | | | | |
| 5002 | Snow Removal | 0.00 | 25,500.00 | 20,000.00 | (5,500.00) |
| 5011 | Street Repairs | 0.00 | 47,156.96 | 100,000.00 | 52,843.04 |
| | Total Expenses | 0.00 | 72,656.96 | 120,000.00 | 47,343.04 |
| | Net Income | \$ 3,108.59 | (34,331.10) | \$ 0.00 | 34,331.10 |

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CITY OF ST. REGIS PARK - ROAD FUND
Statement of Assets, Liabilities and Fund Balance-Cash Basis
June 30, 2024

ASSETS

| | | |
|------------------------------|----|---------------|
| Current Assets | | |
| Road Fund RCB...2469 | \$ | 79,362.28 |
| A/R - Mun Aid | | 2,944.26 |
| Total Current Assets | | 82,306.54 |
| Property and Equipment | | |
| Infrastructure | | 108,320.00 |
| Accumulated Depreciation | | (36,380.00) |
| Total Property and Equipment | | 71,940.00 |
| Other Assets | | |
| Total Other Assets | | 0.00 |
| Total Assets | | \$ 154,246.54 |

LIABILITIES AND CAPITAL

| | | |
|-------------------------------|----|---------------|
| Current Liabilities | | |
| Total Current Liabilities | | 0.00 |
| Long-Term Liabilities | | |
| Total Long-Term Liabilities | | 0.00 |
| Total Liabilities | | 0.00 |
| Capital | | |
| Road Fd Gen Fixed Assets Fund | \$ | 82,772.00 |
| Road Fund | | 105,805.64 |
| Net Income | | (34,331.10) |
| Total Capital | | 154,246.54 |
| Total Liabilities & Capital | | \$ 154,246.54 |

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
Cash Account Register
For the Period From Jun 1, 2024 to Jun 30, 2024
1001 - Operating RCB...2418

Filter Criteria includes: Report order is by Transaction Date.

| Date | Reference | Type | Payee/Paid By | Memo | Payment Amt | Receipt Amt | Balance |
|---------|-----------|--------------|----------------------|------------------|------------------|------------------|------------------|
| 6/1/24 | 003881 | Wrt. Chks. | Opening Balance | | | 40,337.51 | 40,337.51 |
| 6/3/24 | IPT dep | Gen. Jnl. | Jeffersontown Fire D | Rent | 100.00 | | 40,237.51 |
| 6/5/24 | 060524-01 | Payroll | Cheryl Willett | | 225.37 | 7.63 | 40,245.14 |
| 6/5/24 | 060524-02 | Payroll | Craig Theis | | 200.37 | | 40,019.77 |
| 6/5/24 | 060524-03 | Payroll | James E. Shackelfor | | 225.37 | | 39,819.40 |
| 6/5/24 | 060524-04 | Payroll | Jason E. Lewis | | 656.65 | | 39,594.03 |
| 6/5/24 | 060524-05 | Payroll | Jeffrey P Weis | | 185.37 | | 38,937.38 |
| 6/5/24 | 060524-06 | Payroll | John Amback | | 225.37 | | 38,752.01 |
| 6/5/24 | 060524-07 | Payroll | Laura Krebs Lewis | | 225.37 | | 38,526.64 |
| 6/5/24 | 060524-08 | Payroll | Louie Schweickhardt | | 699.73 | | 38,301.27 |
| 6/5/24 | 060524-09 | Payroll | Mathew Sanderfer | | 225.37 | | 37,601.54 |
| 6/5/24 | 060524-10 | Payroll | William Hodapp | | 785.88 | | 37,376.17 |
| 6/6/24 | 003865V | Void Chec | Print Worx | April newsletter | -889.56 | | 36,590.29 |
| 6/6/24 | 003882 | Wrt. Chks. | Print Worx | | 1,753.62 | | 37,479.85 |
| 6/6/24 | 003883 | Wrt. Chks. | Sheepdog Security L | May police | 5,000.00 | | 35,726.23 |
| 6/6/24 | 003884 | Wrt. Chks. | Frank Wheatley | Website manage | 380.00 | | 30,726.23 |
| 6/6/24 | 003885 | Wrt. Chks. | Cheryl Willett | Banner - Holiday | 152.50 | | 30,346.23 |
| 6/6/24 | 003886 | Wrt. Chks. | Cissel, Teresa | 2022/23 HE | 86.85 | | 30,193.73 |
| 6/6/24 | 003887 | Wrt. Chks. | Selvaraj, Vanaja | 2022/23 HE | 86.85 | | 30,106.88 |
| 6/6/24 | 003888 | Wrt. Chks. | Tilford, Susan | 2022/23 HE | 86.85 | | 30,020.03 |
| 6/6/24 | 003889 | Wrt. Chks. | Charles Veeneman | May Accounting | 625.00 | | 29,933.18 |
| 6/6/24 | 003890 | Wrt. Chks. | Sells, Homer | Tree Maint | 500.00 | | 29,308.18 |
| 6/6/24 | 003891 | Wrt. Chks. | Singler & Ritset | May Legal/June | 730.00 | | 28,808.17 |
| 6/6/24 | 003892 | Wrt. Chks. | Rumpke of Kentucky | May Inv # 38617 | 16,996.00 | | 28,078.18 |
| 6/6/24 | 003893 | Wrt. Chks. | Walsh Bros. | H-Row Ct | 120.00 | | 11,082.18 |
| 6/6/24 | 003894 | Wrt. Chks. | Tinnell, Patty | Tree Maint | 500.00 | | 10,962.18 |
| 6/6/24 | Auto | Wrt. Chks. | Google | May email | 72.00 | | 10,462.18 |
| 6/6/24 | Auto | Wrt. Chks. | LG&E | | 2,785.77 | | 10,390.18 |
| 6/18/24 | MM to GF | Gen. Jnl. | | | | 25,000.00 | 7,604.41 |
| 6/28/24 | ACH | Wrt. Chks. | KY Unemployment | | 14.85 | | 32,604.41 |
| | | Total | | | 32,755.58 | 25,007.63 | 32,589.56 |

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

For the Period From Jun 1, 2024 to Jun 30, 2024

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 | 6/1/24 | | | Beginning Balance | | | -133,099.40 |
| Property Taxes | 6/6/24 | 003886 | CDJ | Teresa Cissell - 2022 HE | 40.50 | | |
| | 6/6/24 | 003886 | CDJ | Teresa Cissell - 2023 HE | 46.35 | | |
| | 6/6/24 | 003887 | CDJ | Vanaja & Appavoo Selvaraj - | 46.35 | | |
| | 6/6/24 | 003887 | CDJ | Vanaja & Appavoo Selvaraj - | 40.50 | | |
| | 6/6/24 | 003888 | CDJ | Susan Tilford - 2022 HE | 40.50 | | |
| | 6/6/24 | 003888 | CDJ | Susan Tilford - 2023 HE | 46.35 | | |
| | 6/30/24 | | | Current Period Change | 260.55 | | 260.55 |
| | 6/30/24 | | | Ending Balance | | | -132,838.85 |
| 4102 | 6/1/24 | | | Beginning Balance | | | -15,075.80 |
| Franchise Fees | 6/30/24 | | | Ending Balance | | | -15,075.80 |
| 4103 | 6/1/24 | | | Beginning Balance | | | -565.70 |
| Delinquent Taxes | 6/30/24 | | | Ending Balance | | | -565.70 |
| 4104 | 6/1/24 | | | Beginning Balance | | | -125,718.52 |
| Insurance Premiu | 6/3/24 | IPT dep | GEN | Current Period Change | | 7.63 | -7.63 |
| | 6/30/24 | | | Ending Balance | | 7.63 | -125,726.15 |
| 4105 | 6/1/24 | | | Beginning Balance | | | -99.72 |
| Mineral Severance | 6/30/24 | | | Ending Balance | | | -99.72 |
| 4109 | 6/1/24 | | | Beginning Balance | | | -203,953.60 |
| Sanitation Fees | 6/30/24 | | | Ending Balance | | | -203,953.60 |
| 4201 | 6/1/24 | | | Beginning Balance | | | -11,071.54 |
| Interest | 6/30/24 | Int | GEN | Int Deposit | | 226.18 | |
| | 6/30/24 | Int | GEN | Current Period Change | | 66.32 | |
| | 6/30/24 | | | Ending Balance | | 292.50 | -11,364.04 |
| 4209 | 6/1/24 | | | Beginning Balance | | | -10,528.25 |
| KLC Investment P | 6/30/24 | Rec PNC int | GEN | Rec PNC int for June | | 2,368.03 | |
| | 6/30/24 | | | Current Period Change | | 2,368.03 | |
| | 6/30/24 | | | Ending Balance | | | -12,896.28 |
| 4302 | 6/1/24 | | | Beginning Balance | | | -795.00 |
| Permits | 6/30/24 | | | Ending Balance | | | -795.00 |
| 4307 | 6/1/24 | | | Beginning Balance | | | -350.00 |
| Newsletter Adverti | 6/30/24 | | | Ending Balance | | | -350.00 |
| 4309 | 6/1/24 | | | Beginning Balance | | | -750.00 |

City of Saint Regis Park - General Fund
General Ledger
For the Period From Jun 1, 2024 to Jun 30, 2024

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 |
|--------------------------------|----------------|-----------|------|-------------------------------|-----------|----------|-------------------|
| Rental Property Fe | 6/30/24 | | | Ending Balance | | | -750.00 |
| 4310 Court Costs HB41 | 6/1/24 | | | Beginning Balance | | | -5,740.82 |
| | 6/30/24 | | | Ending Balance | | | -5,740.82 |
| 5001 Sanitation | 6/1/24 | | | Beginning Balance | | | 181,008.00 |
| | 6/6/24 | 003892 | CDJ | Rumpke of Kentucky - Sanitat | 16,996.00 | | 16,996.00 |
| | | | | Current Period Change | 16,996.00 | | |
| | 6/30/24 | | | Ending Balance | | | 198,004.00 |
| 5005 Sidewalk Repairs | 6/1/24 | | | Beginning Balance | | | 4,774.00 |
| | 6/30/24 | | | Ending Balance | | | 4,774.00 |
| 5006 Engineering Fees | 6/1/24 | | | Beginning Balance | | | 7,820.00 |
| | 6/30/24 | | | Ending Balance | | | 7,820.00 |
| 5007 City Landscaping | 6/1/24 | | | Beginning Balance | | | 5,591.87 |
| | 6/6/24 | 003893 | CDJ | Walsh Brothers Lawn Care - | 120.00 | | |
| | | | | Current Period Change | 120.00 | | 120.00 |
| | 6/30/24 | | | Ending Balance | | | 5,711.87 |
| 5008 Street Signs | 6/1/24 | | | Beginning Balance | | | 919.09 |
| | 6/30/24 | | | Ending Balance | | | 919.09 |
| 5010 Street Paving | 6/1/24 | | | Beginning Balance | | | 100,000.00 |
| | 6/30/24 | | | Ending Balance | | | 100,000.00 |
| 5013 Tree Board | 6/1/24 | | | Beginning Balance | | | 28,407.41 |
| | 6/6/24 | 003890 | CDJ | Homer Sells - Tree Board | 500.00 | | |
| | 6/6/24 | 003894 | CDJ | Patty Tinnell - Tree Board | 500.00 | | |
| | | | | Current Period Change | 1,000.00 | | 1,000.00 |
| | 6/30/24 | | | Ending Balance | | | 29,407.41 |
| 5018 Street Cleaning | 6/1/24 | | | Beginning Balance | | | 1,980.00 |
| | 6/30/24 | | | Ending Balance | | | 1,980.00 |
| 5101 Newsletter | 6/1/24 | | | Beginning Balance | | | 8,798.07 |
| | 6/6/24 | 003882 | CDJ | Print Worx - June NL Inv 600 | 864.06 | | |
| | 6/6/24 | 003882 | CDJ | Print Worx - April NL reissue | 889.56 | | |
| | 6/6/24 | 003865V | CDJ | Print Worx - Newsletter | | 889.56 | |
| | | | | Current Period Change | 1,753.62 | 889.56 | 864.06 |
| | 6/30/24 | | | Ending Balance | | | 9,662.13 |
| 5103 | 6/1/24 | | | Beginning Balance | | | 1,404.00 |

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

For the Period From Jun 1, 2024 to Jun 30, 2024

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 |
|--------------------------------|---------|-----------|------|---------------------------------|-----------|----------|-----------|
| Public Relations/R | 6/30/24 | | | Ending Balance | | | 1,404.00 |
| 5104 Public Observance | 6/1/24 | | | Beginning Balance | | | 8,516.86 |
| | 6/30/24 | | | Ending Balance | | | 8,516.86 |
| 5105 Web Page | 6/1/24 | | | Beginning Balance | | | |
| | 6/6/24 | 003884 | CDJ | Frank Wheatley - Web Page | 380.00 | | |
| | | | | Current Period Change | 380.00 | | 380.00 |
| | 6/30/24 | | | Ending Balance | | | 380.00 |
| 5203 KY Municipal Leg/ | 6/1/24 | | | Beginning Balance | | | 743.00 |
| | 6/30/24 | | | Ending Balance | | | 743.00 |
| 5204 Sympathy & Distre | 6/1/24 | | | Beginning Balance | | | 100.00 |
| | 6/30/24 | | | Ending Balance | | | 100.00 |
| 5206 Seminars, Confer. | 6/1/24 | | | Beginning Balance | | | 62.00 |
| | 6/30/24 | | | Ending Balance | | | 62.00 |
| 5207 Bank Charges | 6/1/24 | | | Beginning Balance | | | 82.20 |
| | 6/30/24 | | | Ending Balance | | | 82.20 |
| 5211 Administrative Sal | 6/1/24 | | | Beginning Balance | | | 46,200.00 |
| | 6/5/24 | 060524-01 | PRJ | Cheryl Willett | 250.00 | | |
| | 6/5/24 | 060524-02 | PRJ | Craig L. Theis | 250.00 | | |
| | 6/5/24 | 060524-03 | PRJ | James E. Shackelford | 250.00 | | |
| | 6/5/24 | 060524-04 | PRJ | Jason E. Lewis | 750.00 | | |
| | 6/5/24 | 060524-05 | PRJ | Jeffrey P. Weis | 250.00 | | |
| | 6/5/24 | 060524-06 | PRJ | John F. Amback | 250.00 | | |
| | 6/5/24 | 060524-07 | PRJ | Laura K. Lewis | 250.00 | | |
| | 6/5/24 | 060524-08 | PRJ | William L. Schweickhardt | 800.00 | | |
| | 6/5/24 | 060524-09 | PRJ | Mathew Sanderfer | 250.00 | | |
| | 6/5/24 | 060524-10 | PRJ | William R. Hodapp | 900.00 | | |
| | | | | Current Period Change | 4,200.00 | | 4,200.00 |
| | 6/30/24 | | | Ending Balance | | | 50,400.00 |
| 5213 Administrative Exp | 6/1/24 | | | Beginning Balance | | | 4,772.25 |
| | 6/6/24 | 003885 | CDJ | Cheryl Willett - Administrative | 152.50 | | |
| | 6/6/24 | Auto | CDJ | Google Workspace - Administ | 72.00 | | |
| | | | | Current Period Change | 224.50 | | 224.50 |
| | 6/30/24 | | | Ending Balance | | | 4,996.75 |
| 5301 Street Light Utilitie | 6/1/24 | | | Beginning Balance | | | 30,244.03 |
| | 6/6/24 | Auto | CDJ | LG&E - Street Light Utilities | 2,785.77 | | |
| | | | | Current Period Change | 2,785.77 | | 2,785.77 |
| | 6/30/24 | | | Ending Balance | | | 33,029.80 |

**City of Saint Regis Park - General Fund
General Ledger
For the Period From Jun 1, 2024 to Jun 30, 2024**

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 |
|--------------------------------|----------------|-----------|------|--------------------------------|-----------|----------|------------------|
| 5303 Rent | 6/1/24 | | | Beginning Balance | | | 1,100.00 |
| | 6/1/24 | 003881 | CDJ | Jeffersontown Fire Dept. - Re | 100.00 | | |
| | | | | Current Period Change | 100.00 | | 100.00 |
| | 6/30/24 | | | Ending Balance | | | 1,200.00 |
| 5401 Legal Representati | 6/1/24 | | | Beginning Balance | | | 6,209.57 |
| | 6/6/24 | 003891 | CDJ | Singler & Ritsert - Legal Repr | 730.00 | | |
| | | | | Current Period Change | 730.00 | | 730.00 |
| | 6/30/24 | | | Ending Balance | | | 6,939.57 |
| 5402 Accounting/Audit | 6/1/24 | | | Beginning Balance | | | 29,072.00 |
| | 6/6/24 | 003889 | CDJ | Charles Veeneman CPA PSC | 625.00 | | |
| | | | | Current Period Change | 625.00 | | 625.00 |
| | 6/30/24 | | | Ending Balance | | | 29,697.00 |
| 5403 Liability & Casualt | 6/1/24 | | | Beginning Balance | | | 9,503.85 |
| | 6/30/24 | | | Ending Balance | | | 9,503.85 |
| 5404 Bonding | 6/1/24 | | | Beginning Balance | | | 2,122.01 |
| | 6/30/24 | | | Ending Balance | | | 2,122.01 |
| 5408 Payroll Taxes | 6/1/24 | | | Beginning Balance | | | 3,575.66 |
| | 6/5/24 | 060524-01 | PRJ | Cheryl Willett | 3.63 | | |
| | 6/5/24 | 060524-01 | PRJ | Cheryl Willett | 15.50 | | |
| | 6/5/24 | 060524-02 | PRJ | Craig L. Theis | 3.63 | | |
| | 6/5/24 | 060524-02 | PRJ | Craig L. Theis | 15.50 | | |
| | 6/5/24 | 060524-03 | PRJ | James E. Shackelford | 15.50 | | |
| | 6/5/24 | 060524-03 | PRJ | James E. Shackelford | 3.63 | | |
| | 6/5/24 | 060524-04 | PRJ | Jason E. Lewis | 10.88 | | |
| | 6/5/24 | 060524-04 | PRJ | Jason E. Lewis | 1.69 | | |
| | 6/5/24 | 060524-04 | PRJ | Jason E. Lewis | 46.50 | | |
| | 6/5/24 | 060524-05 | PRJ | Jeffrey P. Weis | 3.63 | | |
| | 6/5/24 | 060524-05 | PRJ | Jeffrey P. Weis | 15.50 | | |
| | 6/5/24 | 060524-06 | PRJ | John F. Amback | 3.63 | | |
| | 6/5/24 | 060524-06 | PRJ | John F. Amback | 15.50 | | |
| | 6/5/24 | 060524-07 | PRJ | Laura K. Lewis | 3.63 | | |
| | 6/5/24 | 060524-07 | PRJ | Laura K. Lewis | 15.50 | | |
| | 6/5/24 | 060524-08 | PRJ | William L. Schweickhardt | 49.60 | | |
| | 6/5/24 | 060524-08 | PRJ | William L. Schweickhardt | 11.60 | | |
| | 6/5/24 | 060524-09 | PRJ | Mathew Sanderfer | 3.63 | | |
| | 6/5/24 | 060524-09 | PRJ | Mathew Sanderfer | 15.50 | | |
| | 6/5/24 | 060524-10 | PRJ | William R. Hodapp | 55.80 | | |
| | 6/5/24 | 060524-10 | PRJ | William R. Hodapp | 13.05 | | |
| | 6/5/24 | 060524-10 | PRJ | William R. Hodapp | 2.03 | | |
| | | | | Current Period Change | 325.06 | | 325.06 |
| | 6/30/24 | | | Ending Balance | | | 3,900.72 |
| 5410 Ordinance Mgt | 6/1/24 | | | Beginning Balance | | | 1,695.85 |
| | 6/30/24 | | | Ending Balance | | | 1,695.85 |
| 5501 | 6/1/24 | | | Beginning Balance | | | 55,000.00 |

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

For the Period From Jun 1, 2024 to Jun 30, 2024

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| Account ID Account Descript | Date | Reference | Jrnl | Trans Description | Debit Amt | Credit A | Balance |
|--------------------------------|---------|-----------|------|------------------------------|-----------|----------|------------------|
| Police/Interlocal A | 6/6/24 | 003883 | CDJ | Sheepdog Security LLC - Poli | 5,000.00 | | |
| | 6/30/24 | | | Current Period Change | 5,000.00 | | 5,000.00 |
| | | | | Ending Balance | | | 60,000.00 |
| 5601 PVA Tax Rolls & B | 6/1/24 | | | Beginning Balance | | | 7,445.20 |
| | 6/30/24 | | | Ending Balance | | | 7,445.20 |
| 5603 Property Tax Refu | 6/1/24 | | | Beginning Balance | | | -597.57 |
| | 6/30/24 | | | Ending Balance | | | -597.57 |
| 5902 ARPA Expenses | 6/1/24 | | | Beginning Balance | | | 300.00 |
| | 6/30/24 | | | Ending Balance | | | 300.00 |

City of St. Regis Park Road Fund
General Ledger
For the Period From Jun 1, 2024 to Jun 30, 2024

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

| Account ID Account Description | Date | Reference | Jrnl | Trans Description | Debit Amt | Credit | Balance |
|-----------------------------------|----------------|-----------|------|-----------------------|-----------|--------|--------------------|
| 1002 Road Fund RCB...2469 | 6/1/24 | | | Beginning Balance | | | 76,253.69 |
| | 6/12/24 | MAP | GEN | map pmt | 2,913.80 | | |
| | 6/30/24 | Int | GEN | Interest Income | | 194.79 | |
| | | | | Current Period Change | 3,108.59 | | 3,108.59 |
| | 6/30/24 | | | Ending Balance | | | 79,362.28 |
| 1305 A/R - Mun Aid | 6/1/24 | | | Beginning Balance | | | 2,944.26 |
| | 6/30/24 | | | Ending Balance | | | 2,944.26 |
| 1700 Infrastructure | 6/1/24 | | | Beginning Balance | | | 108,320.00 |
| | 6/30/24 | | | Ending Balance | | | 108,320.00 |
| 1900 Accumulated Depreciatio | 6/1/24 | | | Beginning Balance | | | -36,380.00 |
| | 6/30/24 | | | Ending Balance | | | -36,380.00 |
| 3015 Road Fd Gen Fixed Asse | 6/1/24 | | | Beginning Balance | | | -82,772.00 |
| | 6/30/24 | | | Ending Balance | | | -82,772.00 |
| 3016 Road Fund | 6/1/24 | | | Beginning Balance | | | -105,805.64 |
| | 6/30/24 | | | Ending Balance | | | -105,805.64 |
| 4202 Road Fund (MARF) | 6/1/24 | | | Beginning Balance | | | -31,875.93 |
| | 6/12/24 | MAP | GEN | map pmt | | 2,913. | |
| | | | | Current Period Change | | 2,913. | -2,913.80 |
| | 6/30/24 | | | Ending Balance | | | -34,789.73 |
| 4203 Road Fund Interest Inco | 6/1/24 | | | Beginning Balance | | | -3,341.34 |
| | 6/30/24 | Int | GEN | Interest Income | | 194.79 | |
| | | | | Current Period Change | | 194.79 | -194.79 |
| | 6/30/24 | | | Ending Balance | | | -3,536.13 |
| 5002 Snow Removal | 6/1/24 | | | Beginning Balance | | | 25,500.00 |
| | 6/30/24 | | | Ending Balance | | | 25,500.00 |
| 5011 Street Repairs | 6/1/24 | | | Beginning Balance | | | 47,156.96 |
| | 6/30/24 | | | Ending Balance | | | 47,156.96 |

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> | 7-13-24 |
| 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> | 7-13-24 |
| Review the bank reconciling items (outstanding checks and deposits in transit) for propriety | <u>GW</u> | 7-13-24 |
| Investigate significant fluctuations in cash accounts during the month and document findings and explanations/resolutions | <u>GW</u> | 7-13-24 |
| Review bank transfers and unusual cash disbursements for propriety | <u>GW</u> | 7-13-24 |
| 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> | 7-13-24 |

Period Ending

8-30-24

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 |
| Recreonics-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 | | 245,856.03 | 27,777.87 |
| Interest income | 5/31/2023 | Dep | 571.40 | | 28,349.27 |
| Interest income | 6/30/2023 | Dep | 49.71 | | 28,398.98 |
| Interest Income | 7/31/2023 | Dep | 45.12 | | 28,444.10 |
| Interest income | 8/31/2023 | Dep | 48.32 | | 28,492.42 |
| Interest income | 9/30/2023 | Dep | 60.50 | | 28,552.92 |
| Interest income | 10/31/2023 | Dep | 58.67 | | 28,611.59 |
| Interest income | 11/30/2023 | Dep | 70.55 | | 28,682.14 |
| Interest income | 12/31/2023 | Dep | 73.08 | | 28,755.22 |
| Interest income | 1/31/2024 | Dep | 73.26 | | 28,828.48 |
| Interest income | 2/29/2024 | Dep | 68.72 | | 28,897.20 |
| MSD Customer Relations | 2/28/2024 | 1007 | | 300.00 | 28,597.20 |
| Interest income | 3/31/2024 | Dep | 72.99 | | 28,670.19 |
| Interest income | 4/30/2024 | Dep | 69.75 | | 28,739.94 |
| Interest income | 5/31/2024 | Dep | 77.95 | | 28,817.89 |
| Interest income | 6/30/2024 | Dep | 66.32 | | 28,884.21 |