City of Saint Regis Park - General Fund
Statement of Revenues and Expenses - Cash Basis
For the Month and six Month(s) Ended December 31, 2025
For the Year Ending June 30, 2026 - Budget

		Current Month Actual	Year to Date Actual	Budget	Variance
Revenues:					
4101	Property Taxes	$ 2,003.44	$ 137,037.76	$ 139,000.00	(1,962.24)
4109	Sanitation Fees	2,516.64	216,431.04	219,000.00	(2,568.96)
4103	Delinquent Taxes	0.00	0.00	2,000.00	(2,000.00)
4102	Franchise Fees	0.00	5,671.94	16,000.00	(10,328.06)
4104	Insurance Premiums Fees	38.50	80,889.20	130,000.00	(49,110.80)
4105	Mineral Severance & Coal Fe	0.00	0.00	100.00	(100.00)
4201	Interest	963.18	4,186.73	10,000.00	(5,813.27)
4209	KLC Investment Pool income	2,226.66	11,104.93	20,000.00	(8,895.07)
4302	Permits & Liens	0.00	245.00	500.00	(255.00)
4303	Notice of Violation Fees	0.00	0.00	500.00	(500.00)
4307	Newsletter Advertisment	0.00	2,567.27	500.00	2,067.27
4309	Rental Property Fees	0.00	150.00	2,000.00	(1,850.00)
4310	Court Costs HB413	0.00	2,632.86	4,000.00	(1,367.14)
	TOTAL REVENUES	**7,748.42**	**460,916.73**	**543,600.00**	**(82,683.27)**
Expenses:					
General Government					
5006	Engineering Fees	0.00	225.00	5,000.00	(4,775.00)
5101	Newsletter	1,699.62	5,112.69	10,500.00	(5,387.31)
5203	KY Municipal Leg/Jeff Cnty	0.00	200.00	1,000.00	(800.00)
5204	Sympathy & Distress	0.00	104.90	300.00	(195.10)
5206	Seminars, Confer. & Meetings	0.00	0.00	100.00	(100.00)
5207	Bank Charges	0.00	0.00	100.00	(100.00)
5210	Mayor's Contingency Fund	0.00	110.81	1,000.00	(889.19)
5211	Administrative Salaries	3,800.00	22,800.00	44,000.00	(21,200.00)
5213	Administrative Expenses	624.70	2,071.90	5,000.00	(2,928.10)
5303	Rent	200.00	700.00	1,200.00	(500.00)
5401	Legal Representation	608.00	4,487.00	14,000.00	(9,513.00)
5402	Accounting/Audit	1,557.00	6,180.00	23,000.00	(16,820.00)
5403	Liability & Casualty Insuranc	0.00	9,659.75	11,000.00	(1,340.25)
5404	Bonding	2,137.80	2,137.80	2,300.00	(162.20)
5408	Payroll Taxes	351.80	2,110.80	5,100.00	(2,989.20)
5410	Ordinance Mgt	525.00	525.00	2,100.00	(1,575.00)
5601	PVA Tax Rolls & Bill Prep.	0.00	9,352.80	9,500.00	(147.20)
5603	Property Homestead Tax Refu	49.10	49.10	0.00	49.10
	Total General Government	**11,553.02**	**65,827.55**	**135,200.00**	**(69,372.45)**
Public Safety					
5501	Police/Interlocal Agreement	5,000.00	30,000.00	60,000.00	(30,000.00)
5502	Citation Officer	875.60	5,290.00	10,600.00	(5,310.00)
5503	Code Enforcement Board	0.00	0.00	500.00	(500.00)
	Total Public Safety	**5,875.60**	**35,290.00**	**71,100.00**	**(35,810.00)**
Public Services					
5001	Sanitation	18,185.72	107,924.60	219,000.00	(111,075.40)
5005	Sidewalk Repairs	0.00	0.00	5,000.00	(5,000.00)
5007	City Landscaping	180.00	1,925.00	5,000.00	(3,075.00)
5008	Street Signs (Repairs)	0.00	34,150.00	20,000.00	14,150.00
5013	Tree Board	9,950.00	15,283.20	20,000.00	(4,716.80)
	Total Public Services	**28,315.72**	**159,282.80**	**269,000.00**	**(109,717.20)**
Community Services					
5103	Public Relations/Reach Alert	0.00	1,562.96	1,500.00	62.96
5104	Public Observances	4,479.97	4,479.97	10,000.00	(5,520.03)

City of Saint Regis Park - General Fund
Statement of Revenues and Expenses - Cash Basis
For the Month and six Month(s) Ended December 31, 2025
For the Year Ending June 30, 2026 - Budget

		Current Month Actual	Year to Date Actual	Budget	Variance
5105	Web Page	0.00	0.00	500.00	(500.00)
	Total Community Services	**4,479.97**	**6,042.93**	**12,000.00**	**(5,957.07)**
Utiities					
5301	Street Light Utilities	2,665.35	16,071.16	35,000.00	(18,928.84)
	Total Utilities	**2,665.35**	**16,071.16**	**35,000.00**	**(18,928.84)**
	TOTAL EXPENSES	**52,889.66**	**282,514.44**	**522,300.00**	**(239,785.56)**
	Revenue Over (Under) Expe	**$ (45,141.24)**	**$ 178,402.29**	**$ 21,300.00**	**157,102.29**

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 Assets, Liabilities and Fund Balances - Accrual Basis
December 31, 2025

ASSETS

Current Assets		
Operating RCB...2418	$ 21,926.65	
Money Mkt RCB...2434	287,611.06	
Tax acct RCB...2426	61.60	
5/3 Holdings Cash & Equivilant	974.96	
PNC/KLC Investment	761,808.68	
Investment Chg in Value	49,438.50	
GNMA 2% 5/20/51	30,698.12	
A/R Property Tax	10,067.19	
A/R - Code Enforcement	135.00	
A/R - INSUR PREM TX	38,985.17	
A/R - Franchise Fees	2,890.50	
A/R - HB413	1,279.70	
A/R - Rental Prop Fees	150.00	
Total Current Assets		1,206,027.13
Property and Equipment		
Office Equipment	8,977.00	
Signs	73,071.40	
Infrastructure	858,625.76	
Accumulated Depreciation	(509,787.76)	
Total Property and Equipment		430,886.40
Total Assets		$ 1,636,913.53

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable-GF-Audit Adj	$ 26,615.09	
Accrued Payroll Taxes	511.94	
Total Current Liabilities		27,127.03
Total Liabilities		27,127.03
Fund Balances		
Retained Earnings	265,735.37	
General Fund	734,762.44	
General Fixed Asset Fund	430,886.40	
Net Income	178,402.29	
Total Fund Balances		1,609,786.50
Total Liabilities & Fund Balances		$ 1,636,913.53

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City of Saint Regis Park - General Fund
General Ledger
For the Period From Dec 1, 2025 to Dec 31, 2025

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 Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
4101	12/1/25			Beginning Balance			-135,034.32
Property Taxes	12/1/25	BH11	CRJ	Scott Gerstner - Ite		626.34	
	12/3/25	BH12	CRJ	William and Suzan		559.95	
	12/3/25	BH12	CRJ	Sandra Macy - Ite		565.28	
	12/8/25	BH13	CRJ	Martin Bisig - Item:		687.49	
	12/12/25	BH14	CRJ	Chad Stettler - Ite		731.88	
	12/19/25	BH15	CRJ	Deniece Kaelin - It		705.30	
	12/19/25	BH16	CRJ	Christy Barger - Ite		643.84	
	12/31/25	Rec San	GEN	Record Sanitation t	2,516.64		
				Current Period Cha	2,516.64	4,520.08	-2,003.44
	12/31/25			**Ending Balance**			**-137,037.76**
4102	12/1/25			Beginning Balance			-5,671.94
Franchise Fees							
	12/31/25			**Ending Balance**			**-5,671.94**
4104	12/1/25			Beginning Balance			-80,850.70
Insurance Premiums	12/30/25	IPT	GEN			38.50	
				Current Period Cha		38.50	-38.50
	12/31/25			**Ending Balance**			**-80,889.20**
4109	12/1/25			Beginning Balance			-213,914.40
Sanitation Fees	12/31/25	Rec San	GEN	Record Sanitation t		2,516.64	
				Current Period Cha		2,516.64	-2,516.64
	12/31/25			**Ending Balance**			**-216,431.04**
4201	12/1/25			Beginning Balance			-3,223.55
Interest	12/30/25	Rec 5/3	GEN	Rec 12/25		2.79	
	12/30/25	Rec 5/3	GEN	Rec 12/25		0.03	
	12/30/25	Rec 5/3	GEN	Rec 12/25		51.16	
	12/31/25	Int	GEN	Int Deposit		909.20	
				Current Period Cha		963.18	-963.18
	12/31/25			**Ending Balance**			**-4,186.73**
4209	12/1/25			Beginning Balance			-8,878.27
KLC Investment Pool i	12/31/25	PNC int	GEN	Rec PNC int		2,226.66	
				Current Period Cha		2,226.66	-2,226.66
	12/31/25			**Ending Balance**			**-11,104.93**
4302	12/1/25			Beginning Balance			-245.00
Permits & Liens							
	12/31/25			**Ending Balance**			**-245.00**
4307	12/1/25			Beginning Balance			-2,567.27
Newsletter Advertisme							
	12/31/25			**Ending Balance**			**-2,567.27**
4309	12/1/25			Beginning Balance			-150.00
Rental Property Fees							
	12/31/25			**Ending Balance**			**-150.00**
4310	12/1/25			Beginning Balance			-2,632.86

City of Saint Regis Park - General Fund
General Ledger
For the Period From Dec 1, 2025 to Dec 31, 2025

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 Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
Court Costs HB413							
	12/31/25			**Ending Balance**			**-2,632.86**
5001	12/1/25			Beginning Balance			89,738.88
Sanitation	12/10/25	004155	CDJ	Rumpke of Kentuc	18,185.72		
				Current Period Cha	18,185.72		18,185.72
	12/31/25			**Ending Balance**			**107,924.60**
5006	12/1/25			Beginning Balance			225.00
Engineering Fees							
	12/31/25			**Ending Balance**			**225.00**
5007	12/1/25			Beginning Balance			1,745.00
City Landscaping	12/15/25	004161	CDJ	Walsh Brothers La	180.00		
				Current Period Cha	180.00		180.00
	12/31/25			**Ending Balance**			**1,925.00**
5008	12/1/25			Beginning Balance			34,150.00
Street Signs (Repairs)							
	12/31/25			**Ending Balance**			**34,150.00**
5013	12/1/25			Beginning Balance			5,333.20
Tree Board	12/1/25	004150	CDJ	Jennifer McLarney	500.00		
	12/10/25	004159	CDJ	Cindy James - Tre	500.00		
	12/15/25	004165	CDJ	Frank Otte - Tree B	8,450.00		
	12/22/25	004167	CDJ	James Osbourne -	500.00		
				Current Period Cha	9,950.00		9,950.00
	12/31/25			**Ending Balance**			**15,283.20**
5101	12/1/25			Beginning Balance			3,413.07
Newsletter	12/1/25	004146	CDJ	Print Worx - Newsl	846.06		
	12/15/25	004163	CDJ	Print Worx - Newsl	853.56		
				Current Period Cha	1,699.62		1,699.62
	12/31/25			**Ending Balance**			**5,112.69**
5103	12/1/25			Beginning Balance			1,562.96
Public Relations/Reac							
	12/31/25			**Ending Balance**			**1,562.96**
5104	12/1/25			Beginning Balance			
Public Observances	12/1/25	004145	CDJ	Cheryl Willett - Pub	3,000.00		
	12/1/25	004151	CDJ	Mike O'Bryan - Pub	300.00		
	12/1/25	004153	CDJ	Louisville Kringles -	125.00		
	12/1/25	004149	CDJ	ST. ANDREW UC	150.00		
	12/15/25	004164	CDJ	William Hodapp - P	414.00		
	12/15/25	004164	CDJ	William Hodapp - S	490.97		
				Current Period Cha	4,479.97		4,479.97
	12/31/25			**Ending Balance**			**4,479.97**
5203	12/1/25			Beginning Balance			200.00
KY Municipal Leg/Jeff							
	12/31/25			**Ending Balance**			**200.00**

City of Saint Regis Park - General Fund
General Ledger
For the Period From Dec 1, 2025 to Dec 31, 2025

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Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
5204	12/1/25			Beginning Balance			104.90
Sympathy & Distress							
	12/31/25			**Ending Balance**			**104.90**
5210	12/1/25			Beginning Balance			110.81
Mayor's Contingency							
	12/31/25			**Ending Balance**			**110.81**
5211	12/1/25			Beginning Balance			19,000.00
Administrative Salarie	12/5/25	120525-01	PRJ	Cheryl Willett	300.00		
	12/5/25	120525-02	PRJ	Christopher W. Nei	300.00		
	12/5/25	120525-04	PRJ	Jeffrey P. Weis	300.00		
	12/5/25	120525-05	PRJ	John F. Amback	300.00		
	12/5/25	120525-06	PRJ	Laura K. Lewis	300.00		
	12/5/25	120525-07	PRJ	William L. Schweic	800.00		
	12/5/25	120525-08	PRJ	Martin E. Buckmins	300.00		
	12/5/25	120525-09	PRJ	Mathew Sanderfer	300.00		
	12/5/25	120525-10	PRJ	William R. Hodapp	900.00		
				Current Period Cha	3,800.00		3,800.00
	12/31/25			**Ending Balance**			**22,800.00**
5213	12/1/25			Beginning Balance			1,447.20
Administrative Expens	12/2/25		GEN	Direct Deposit Fee	14.00		
	12/10/25	004160	CDJ	USPS - Administrat	436.00		
	12/10/25	Auto	CDJ	Google Workspace	84.00		
	12/15/25	004164	CDJ	William Hodapp - S	78.00		
	12/15/25	004164	CDJ	William Hodapp -	12.70		
				Current Period Cha	624.70		624.70
	12/31/25			**Ending Balance**			**2,071.90**
5301	12/1/25			Beginning Balance			13,405.81
Street Light Utilities	12/10/25	Auto1	CDJ	LG&E - Street Light	2,665.35		
				Current Period Cha	2,665.35		2,665.35
	12/31/25			**Ending Balance**			**16,071.16**
5303	12/1/25			Beginning Balance			500.00
Rent	12/1/25	004152	CDJ	Jeffersontown Fire	100.00		
	12/31/25	004166	CDJ	Jeffersontown Fire	100.00		
				Current Period Cha	200.00		200.00
	12/31/25			**Ending Balance**			**700.00**
5401	12/1/25			Beginning Balance			3,879.00
Legal Representation	12/10/25	004156	CDJ	Singler & Ritsert -	608.00		
				Current Period Cha	608.00		608.00
	12/31/25			**Ending Balance**			**4,487.00**
5402	12/1/25			Beginning Balance			4,623.00
Accounting/Audit	12/1/25	004147	CDJ	Charles Veeneman	800.00		
	12/1/25	004147	CDJ	Charles Veeneman	132.00		
	12/1/25	004147	CDJ	Charles Veeneman	625.00		
				Current Period Cha	1,557.00		1,557.00
	12/31/25			**Ending Balance**			**6,180.00**

City of Saint Regis Park - General Fund
General Ledger
For the Period From Dec 1, 2025 to Dec 31, 2025

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 Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
5403	12/1/25			Beginning Balance			9,659.75
Liability & Casualty In							
	12/31/25			**Ending Balance**			**9,659.75**
5404	12/1/25			Beginning Balance			
Bonding	12/1/25	004144	CDJ	CNA Surety - Bond	1,068.90		
	12/15/25	004162	CDJ	CNA Surety - Bond	1,068.90		
				Current Period Cha	2,137.80		2,137.80
	12/31/25			**Ending Balance**			**2,137.80**
5408	12/1/25			Beginning Balance			1,759.00
Payroll Taxes	12/5/25	120525-01	PRJ	Cheryl Willett	18.60		
	12/5/25	120525-01	PRJ	Cheryl Willett	4.35		
	12/5/25	120525-02	PRJ	Christopher W. Nei	4.35		
	12/5/25	120525-02	PRJ	Christopher W. Nei	18.60		
	12/5/25	120525-03	PRJ	Jason E. Lewis	1.69		
	12/5/25	120525-03	PRJ	Jason E. Lewis	46.50		
	12/5/25	120525-03	PRJ	Jason E. Lewis	10.88		
	12/5/25	120525-04	PRJ	Jeffrey P. Weis	4.35		
	12/5/25	120525-04	PRJ	Jeffrey P. Weis	18.60		
	12/5/25	120525-05	PRJ	John F. Amback	4.35		
	12/5/25	120525-05	PRJ	John F. Amback	18.60		
	12/5/25	120525-06	PRJ	Laura K. Lewis	4.35		
	12/5/25	120525-06	PRJ	Laura K. Lewis	18.60		
	12/5/25	120525-07	PRJ	William L. Schweic	11.60		
	12/5/25	120525-07	PRJ	William L. Schweic	49.60		
	12/5/25	120525-08	PRJ	Martin E. Buckmins	18.60		
	12/5/25	120525-08	PRJ	Martin E. Buckmins	4.35		
	12/5/25	120525-09	PRJ	Mathew Sanderfer	18.60		
	12/5/25	120525-09	PRJ	Mathew Sanderfer	4.35		
	12/5/25	120525-10	PRJ	William R. Hodapp	55.80		
	12/5/25	120525-10	PRJ	William R. Hodapp	13.05		
	12/5/25	120525-10	PRJ	William R. Hodapp	2.03		
				Current Period Cha	351.80		351.80
	12/31/25			**Ending Balance**			**2,110.80**
5410	12/1/25			Beginning Balance			
Ordinance Mgt	12/1/25	004148	CDJ	American Legal Pu	525.00		
				Current Period Cha	525.00		525.00
	12/31/25			**Ending Balance**			**525.00**
5501	12/1/25			Beginning Balance			25,000.00
Police/Interlocal Agre	12/10/25	004158	CDJ	Sheepdog Security	5,000.00		
				Current Period Cha	5,000.00		5,000.00
	12/31/25			**Ending Balance**			**30,000.00**
5502	12/1/25			Beginning Balance			4,414.40
Citation Officer	12/5/25	120525-03	PRJ	Jason E. Lewis	750.00		
	12/10/25	004157	CDJ	Jason Lewis - Nov	75.60		
	12/10/25	004157	CDJ	Jason Lewis - phon	50.00		
				Current Period Cha	875.60		875.60
	12/31/25			**Ending Balance**			**5,290.00**
5601	12/1/25			Beginning Balance			9,352.80
PVA Tax Rolls & Bill P							
	12/31/25			**Ending Balance**			**9,352.80**

City of Saint Regis Park - General Fund
General Ledger
For the Period From Dec 1, 2025 to Dec 31, 2025

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 Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
5603	12/1/25			Beginning Balance			
Property Homestead	12/1/25	004154	CDJ	Theresa Davis - Pr	49.10		
				Current Period Cha	49.10		49.10
	12/31/25			**Ending Balance**			**49.10**

City of Saint Regis Park - General Fund
Cash Account Register
For the Period From Dec 1, 2025 to Dec 31, 2025
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			26,088.16	26,088.16
12/1/25	004144	Wrt. Chks.	CNA Surety	Bond 725163	1,068.90		25,019.26
12/1/25	004145	Wrt. Chks.	Cheryl Willett	Holiday gift c	3,000.00		22,019.26
12/1/25	004146	Wrt. Chks.	Print Worx	Nov Newslett	846.06		21,173.20
12/1/25	004147	Wrt. Chks.	Charles Veeneman	Inv 1440, 14	1,557.00		19,616.20
12/1/25	004148	Wrt. Chks.	Amer Legal Publishin	Internet rene	525.00		19,091.20
12/1/25	004149	Wrt. Chks.	ST. ANDREW UCC	Holiday party	150.00		18,941.20
12/1/25	004150	Wrt. Chks.	McLarney Jennifer &	Tree maint	500.00		18,441.20
12/1/25	004151	Wrt. Chks.	O'Bryan, Mike	Holiday party	300.00		18,141.20
12/1/25	004152	Wrt. Chks.	Jeffersontown Fire D	December	100.00		18,041.20
12/1/25	004153	Wrt. Chks.	Louisville Kringles	Santa	125.00		17,916.20
12/1/25	004154	Wrt. Chks.	Davis, Theresa	2025 HE exe	49.10		17,867.10
12/2/25		Gen. Jrnl.			14.00		17,853.10
12/5/25	120525-01	Payroll	Cheryl Willett		269.35		17,583.75
12/5/25	120525-02	Payroll	Christopher Neichter		269.35		17,314.40
12/5/25	120525-03	Payroll	Jason E. Lewis		657.02		16,657.38
12/5/25	120525-04	Payroll	Jeffrey P Weis		229.35		16,428.03
12/5/25	120525-05	Payroll	John Amback		269.35		16,158.68
12/5/25	120525-06	Payroll	Laura Krebs Lewis		269.35		15,889.33
12/5/25	120525-07	Payroll	Louie Schweickhardt		700.10		15,189.23
12/5/25	120525-08	Payroll	Martin Buckminster		269.35		14,919.88
12/5/25	120525-09	Payroll	Mathew Sanderfer		269.35		14,650.53
12/5/25	120525-10	Payroll	William Hodapp		786.25		13,864.28
12/9/25	MM to GF	Gen. Jrnl.				30,000.00	43,864.28
12/10/25	004155	Wrt. Chks.	Rumpke of Kentucky	November	18,185.72		25,678.56
12/10/25	004156	Wrt. Chks.	Singler & Ritset	Nov legal/De	608.00		25,070.56
12/10/25	004157	Wrt. Chks.	Jason Lewis		125.60		24,944.96
12/10/25	004158	Wrt. Chks.	Sheepdog Security LL	Nov police	5,000.00		19,944.96
12/10/25	004159	Wrt. Chks.	James, Cindy	Tree maint	500.00		19,444.96
12/10/25	004160	Wrt. Chks.	USPS	PO Box 2026	436.00		19,008.96
12/10/25	Auto	Wrt. Chks.	Google	Nov email	84.00		18,924.96
12/10/25	Auto1	Wrt. Chks.	LG&E		2,665.35		16,259.61
12/15/25	004161	Wrt. Chks.	Walsh Bros.	Hedgerow Ct	180.00		16,079.61
12/15/25	004162	Wrt. Chks.	CNA Surety	Hodapp Bon	1,068.90		15,010.71
12/15/25	004163	Wrt. Chks.	Print Worx	Nov NL 2025	853.56		14,157.15
12/15/25	004164	Wrt. Chks.	William Hodapp	Reimbursem	995.67		13,161.48
12/15/25	004165	Wrt. Chks.	Frank Otte	19 Trees	8,450.00		4,711.48
12/18/25	ACH	Wrt. Chks.	KY Unemployment		14.85		4,696.63
12/22/25	MM to GF	Gen. Jrnl.				20,000.00	24,696.63
12/22/25	004167	Wrt. Chks.	Osborne, Heather	Tree maint	500.00		24,196.63
12/30/25	IPT	Gen. Jrnl.				38.50	24,235.13
12/31/25	004166	Wrt. Chks.	Jeffersontown Fire D	Rent	100.00		24,135.13
12/31/25	ACH1	Wrt. Chks.	IRS	61-6085668	2,208.48		21,926.65
		Total			**54,200.01**	**50,038.50**	

CITY OF ST. REGIS PARK - ROAD FUND
Statement of Revenue and Expenses - Cash Basis
For the Month and six Month(s) Ending December 31, 2025
For the Year Ending June 30, 2026 - Budget

		Current Month	Year to Date	Budget	Variance
Revenues					
4202	Road Fund (MARF)	$ 1,811.28	12,231.52	$ 30,000.00	(12,231.52)
4203	Road Fund Interest Inc	87.02	675.05	2,500.00	(675.05)
4205	Funds from RF Surplus	0.00	0.00	27,500.00	0.00
	Total Revenues	1,898.30	12,906.57	60,000.00	(12,906.57)
Expenses					
5002	Snow Removal	6,550.00	6,550.00	40,000.00	(6,550.00)
5011	Street Repairs	0.00	25,005.91	20,000.00	(25,005.91)
	Total Expenses	6,550.00	31,555.91	60,000.00	(31,555.91)
	Net Income	$ (4,651.70)	(18,649.34)	$ 0.00	18,649.34

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-Accrued Basis
December 31, 2025

ASSETS

Current Assets				
Road Fund RCB...2469	$	31,381.05		
A/R - Mun Aid		(1,016.49)		
Total Current Assets				30,364.56
Property and Equipment				
Infrastructure		155,476.96		
Accumulated Depreciation		(61,449.78)		
Total Property and Equipment				94,027.18
Other Assets				
Total Other Assets				0.00
Total Assets			$	124,391.74

LIABILITIES AND CAPITAL

Current Liabilities				
Total Current Liabilities				0.00
Long-Term Liabilities				
Total Long-Term Liabilities				0.00
Total Liabilities				0.00
Fund Balances				
Road Fund Fixed Assets Fund	$	94,027.15		
Road Fund		49,013.93		
Net Income		(18,649.34)		
Total Fund Balances				124,391.74
Total Liabilities & Fund Balances			$	124,391.74

City of St. Regis Park Road Fund
General Ledger
For the Period From Dec 1, 2025 to Dec 31, 2025

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 Amt	Balance
1002	12/1/25			Beginning Balance			36,032.75
Road Fund RCB...246	12/11/25	2080	CDJ	Bratcher Landscapi		2,800.00	
	12/11/25	MAP pmt	GEN	map pmt	1,811.28		
	12/15/25	2081	CDJ	Bratcher Landscapi		3,750.00	
	12/31/25	Int	GEN	Interest Income	87.02		
				Current Period Cha	1,898.30	6,550.00	-4,651.70
	12/31/25			**Ending Balance**			**31,381.05**
1305	12/1/25			Beginning Balance			-1,016.49
A/R - Mun Aid							
	12/31/25			**Ending Balance**			**-1,016.49**
1700	12/1/25			Beginning Balance			155,476.96
Infrastructure							
	12/31/25			**Ending Balance**			**155,476.96**
1900	12/1/25			Beginning Balance			-61,449.78
Accumulated Depreci							
	12/31/25			**Ending Balance**			**-61,449.78**
3015	12/1/25			Beginning Balance			-94,027.15
Road Fund Fixed Ass							
	12/31/25			**Ending Balance**			**-94,027.15**
3016	12/1/25			Beginning Balance			-49,013.93
Road Fund							
	12/31/25			**Ending Balance**			**-49,013.93**
4202	12/1/25			Beginning Balance			-10,420.24
Road Fund (MARF)	12/11/25	MAP pmt	GEN	map pmt		1,811.28	
				Current Period Cha		1,811.28	-1,811.28
	12/31/25			**Ending Balance**			**-12,231.52**
4203	12/1/25			Beginning Balance			-588.03
Road Fund Interest In	12/31/25	Int	GEN	Interest Income		87.02	
				Current Period Cha		87.02	-87.02
	12/31/25			**Ending Balance**			**-675.05**
5002	12/1/25			Beginning Balance			
Snow Removal	12/11/25	2080	CDJ	Bratcher Landscapi	2,800.00		
	12/15/25	2081	CDJ	Bratcher Landscapi	3,750.00		
				Current Period Cha	6,550.00		6,550.00
	12/31/25			**Ending Balance**			**6,550.00**
5011	12/1/25			Beginning Balance			25,005.91
Street Repairs							
	12/31/25			**Ending Balance**			**25,005.91**

Oversight Procedures Checklist

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

	Performed	
Agree the cash/investment balances per the bank/broker statements to the bank balance reflected on the bank reconciliation	GW	1-8-26
Agree the organization's book balance on the financial statements and general ledger to the book balance reflected on the bank reconciliation	GW	1-8-26
Review the bank reconciling items (outstanding checks and deposits in transit) for propriety	GW	1-8-2
Investigate significant fluctuations in cash accounts during the month and document findings and explanations/resolutions	GW	1-8-2
Review bank transfers and unusual cash disbursements for propriety	GW	1-8-2
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.	N/A	
Compare revenue and expense line items to budget and investigate variances	GW	1-8-2

Period Ending

12-31-25