

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

	Current Month Actual	Year to Date Actual	Budget	Variance
Revenues:				
4101	\$ 0.00	\$ 132,376.98	\$ 133,000.00	(623.02)
4109	0.00	204,289.05	203,616.00	673.05
4103	1,386.41	1,386.41	2,000.00	(613.59)
4102	419.54	10,297.62	16,000.00	(5,702.38)
4104	0.00	114,163.44	125,000.00	(10,836.56)
4105	0.00	0.00	100.00	(100.00)
4201	691.34	6,912.96	10,000.00	(3,087.04)
4209	2,482.44	17,148.94	0.00	17,148.94
4302	325.00	675.00	500.00	175.00
4307	350.00	1,900.00	500.00	1,400.00
4309	450.00	1,950.00	2,000.00	(50.00)
4310	0.00	3,749.41	4,000.00	(250.59)
4204	0.00	0.00	4,000.00	(4,000.00)
TOTAL REVENUES	6,104.73	494,849.81	500,716.00	(5,866.19)
Expenses:				
General Government				
5006	0.00	0.00	5,000.00	(5,000.00)
5101	920.56	7,974.28	10,500.00	(2,525.72)
5203	0.00	943.00	1,000.00	(57.00)
5204	0.00	0.00	300.00	(300.00)
5206	0.00	0.00	100.00	(100.00)
5207	0.00	10.00	100.00	(90.00)
5210	0.00	0.00	1,000.00	(1,000.00)
5211	4,494.35	32,343.35	43,500.00	(11,156.65)
5213	159.00	3,016.59	7,000.00	(3,983.41)
5303	100.00	900.00	1,200.00	(300.00)
5401	1,058.00	6,690.00	14,000.00	(7,310.00)
5402	1,508.00	21,636.00	21,000.00	636.00
5403	0.00	9,818.94	11,000.00	(1,181.06)
5404	0.00	2,137.80	2,300.00	(162.20)
5408	328.85	2,979.09	5,000.00	(2,020.91)
5410	0.00	525.00	2,100.00	(1,575.00)
5601	0.00	9,324.87	8,000.00	1,324.87
5603	185.40	231.75	0.00	231.75
Total General Government	8,754.16	98,530.67	133,100.00	(34,569.33)
Public Safety				
5501	5,000.00	45,000.00	60,000.00	(15,000.00)
5502	125.60	7,239.33	10,600.00	(3,360.67)
Total Public Safety	5,125.60	52,239.33	70,600.00	(18,360.67)
Public Services				
5001	16,996.00	152,628.55	203,616.00	(50,987.45)
5005	0.00	1,600.00	5,000.00	(3,400.00)
5007	0.00	2,980.00	8,000.00	(5,020.00)
5008	733.39	1,507.19	1,000.00	507.19
5013	17,019.58	26,820.18	20,000.00	6,820.18
5019	0.00	23,511.63	15,000.00	8,511.63
Total Public Services	34,748.97	209,047.55	252,616.00	(43,568.45)
Community Services				
5103	0.00	9,014.00	1,400.00	7,614.00
5104	0.00	8,356.37	10,000.00	(1,643.63)

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

		Current Month	Year to Date	Budget	Variance
		Actual	Actual		
5105	Web Page	0.00	0.00	500.00	(500.00)
	Total Community Services	0.00	17,370.37	11,900.00	5,470.37
Utilities					
5301	Street Light Utilities	2,677.34	24,548.61	35,000.00	(10,451.39)
	Total Utilities	2,677.34	24,548.61	35,000.00	(10,451.39)
	TOTAL EXPENSES	51,306.07	401,736.53	503,216.00	(101,479.47)
	Revenue Over (Under) Expenses	\$ (45,201.34)	\$ 93,113.28	\$ (2,500.00)	95,613.28
<u>American Rescue Plan Act Funds</u>					
4115	Grant-Amer Rescue Plan Act	0.00	\$ 22,384.37	\$ 29,000.00	(6,615.63)
5902	ARPA Expenses	0.00	(22,384.37)	(29,000.00)	6,615.63
	Revenue Over (Under) Expenses	\$ 0.00	\$ 0.00	\$ 0.00	0.00

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City of Saint Regis Park - General Fund
Statement of Assets, Liabilities and Fund Balances - Cash Basis
March 31, 2025

ASSETS

Current Assets		
Operating RCB...2418	\$	29,031.41
Money Mkt RCB...2434		186,112.61
Tax acct RCB...2426		68.24
5/3 Holdings Cash & Equivilant		493.55
PNC/KLC Investment		745,170.74
Investment Chg in Value		10,563.53
GNMA 2% 5/20/51		30,698.66
A/R Property Tax		7,120.00
A/R-ARPA (GF ACCT)		6,500.00
A/R - INSUR PREM TX		41,753.37
A/R - Franchise Fees		3,457.76
A/R - HB413		1,305.41
A/R - Rental Prop Fees		300.00
 Total Current Assets		 1,062,575.28
Property and Equipment		
Office Equipment		8,977.00
Signs		73,071.40
Infrastructure		812,729.76
Accumulated Depreciation		(448,131.43)
 Total Property and Equipment		 446,646.73
 Total Assets	 \$	 1,509,222.01

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable-GF-Audit Adj	\$	26,680.44
A/P-GF (ARPA ACCT)		6,500.00
Accrued Payroll Taxes		2,659.63
 Total Current Liabilities		 35,840.07
 Total Liabilities		 35,840.07
Fund Balances		
Retained Earnings		(82,460.49)
General Fund		1,016,082.42
General Fixed Asset Fund		446,646.73
Net Income		93,113.28
 Total Fund Balances		 1,473,381.94
 Total Liabilities & Fund Balances	 \$	 1,509,222.01

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

			Current Month	Year to Date	Budget	Variance
Revenues						
4202	Road Fund (MARF)	\$	2,298.84	24,947.27	\$ 30,000.00	5,052.73
4203	Road Fund Interest Inc		169.06	2,140.46	2,500.00	359.54
	Total Revenues		2,467.90	27,087.73	32,500.00	5,412.27
Expenses						
5002	Snow Removal		5,500.00	42,782.50	30,000.00	(12,782.50)
	Total Expenses		5,500.00	42,782.50	30,000.00	(12,782.50)
	Net Income	\$	(3,032.10)	(15,694.77)	\$ 2,500.00	18,194.77

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CITY OF ST. REGIS PARK - ROAD FUND
Statement of Assets, Liabilities and Fund Balance-Cash Basis
March 31, 2025

ASSETS

Current Assets		
Road Fund RCB...2469	\$	63,667.51
A/R - Mun Aid		3,314.57
 Total Current Assets		 66,982.08
Property and Equipment		
Infrastructure		155,476.96
Accumulated Depreciation		(47,473.98)
 Total Property and Equipment		 108,002.98
Other Assets		
 Total Other Assets		 0.00
 Total Assets	 \$	 174,985.06

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	\$	108,002.95
Road Fund		82,676.88
Net Income		(15,694.77)
 Total Fund Balances		 174,985.06
 Total Liabilities & Fund Balances	 \$	 174,985.06

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**City of Saint Regis Park - General Fund
Cash Account Register
For the Period From Mar 1, 2025 to Mar 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			26,587.00	26,587.00
3/1/25		Gen. Jrnl.			14.00		26,573.00
3/1/25	Theis check	Gen. Jrnl.			244.35		26,328.65
3/1/25	030125	Payroll	Craig Theis		-244.35		26,573.00
3/1/25	4023	Wrt. Chks.	Jeffersontown Fire D	Rent	100.00		26,473.00
3/3/25	Rental	Gen. Jrnl.				150.00	26,623.00
3/5/25	MM to GF	Gen. Jrnl.				20,000.00	46,623.00
3/5/25	030525-01	Payroll	Cheryl Willett		269.35		46,353.65
3/5/25	030525-02	Payroll	James E. Shackelford		269.35		46,084.30
3/5/25	030525-03	Payroll	Jason E. Lewis		657.02		45,427.28
3/5/25	030525-04	Payroll	Jeffrey P Weis		229.35		45,197.93
3/5/25	030525-05	Payroll	John Amback		269.35		44,928.58
3/5/25	030525-06	Payroll	Laura Krebs Lewis		269.35		44,659.23
3/5/25	030525-07	Payroll	Louie Schweickhardt		700.10		43,959.13
3/5/25	030525-08	Payroll	Martin Buckminster		269.35		43,689.78
3/5/25	030525-09	Payroll	Mathew Sanderfer		269.35		43,420.43
3/5/25	030525-10	Payroll	William Hodapp		786.25		42,634.18
3/10/25	4024	Wrt. Chks.	Rumpke of Kentucky	0569	16,996.00		25,638.18
3/10/25	4025	Wrt. Chks.	William Hodapp		806.39		24,831.79
3/10/25	4026	Wrt. Chks.	Singler & Ritset	Feb Legal/M	1,058.00		23,773.79
3/10/25	4027	Wrt. Chks.	Jason Lewis	Feb Mileage/	125.60		23,648.19
3/10/25	4028	Wrt. Chks.	Elder, Nancy	2023 and 20	92.70		23,555.49
3/10/25	4029	Wrt. Chks.	Sheepdog Security LL	Feb police	5,000.00		18,555.49
3/10/25	4030	Wrt. Chks.	Thompson, Joel	Tree maint	500.00		18,055.49
3/10/25	4031	Wrt. Chks.	McLaurin, Michael	HE Ex 2023-	92.70		17,962.79
3/10/25	Auto	Wrt. Chks.	Google	Feb email	72.00		17,890.79
3/12/25	Rec dep	Gen. Jrnl.				769.54	18,660.33
3/17/25	Rec golf ct p	Gen. Jrnl.				30.00	18,690.33
3/19/25	Rec Ptax 25	Gen. Jrnl.				1,861.41	20,551.74
3/19/25	Rec permit	Gen. Jrnl.				15.00	20,566.74
3/20/25	Permit	Gen. Jrnl.				105.00	20,671.74
3/20/25	Auto	Wrt. Chks.	LG&E		2,677.34		17,994.40
3/27/25	4032	Wrt. Chks.	Print Worx	Inv 3002	920.56		17,073.84
3/27/25	4033	Wrt. Chks.	Charles Veeneman	Inv 1057 and	1,508.00		15,565.84
3/27/25	4034	Wrt. Chks.	Mattingly, Chas & M	Tree waterin	169.58		15,396.26
3/27/25	4035	Wrt. Chks.	Action Landscape	Inv 6749	16,350.00		-953.74
3/28/25		Gen. Jrnl.				30,000.00	29,046.26
3/28/25	ACH	Wrt. Chks.	Kentucky Dept. of Re	Unemployme	14.85		29,031.41
		Total			50,486.54	52,930.95	

**City of Saint Regis Park - General Fund
General Ledger
For the Period From Mar 1, 2025 to Mar 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 Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
4101 Property Taxes	3/1/25			Beginning Balance			-132,376.98
	3/31/25			Ending Balance			-132,376.98
4102 Franchise Fees	3/1/25			Beginning Balance			-9,878.08
	3/12/25	Rec dep	GEN	LGE		419.54	
				Current Period Change		419.54	-419.54
	3/31/25			Ending Balance			-10,297.62
4103 Delinquent Taxes	3/1/25			Beginning Balance			
	3/19/25	Rec Ptax 25	GEN	Rec del ptax and permits		1,386.41	
				Current Period Change		1,386.41	-1,386.41
	3/31/25			Ending Balance			-1,386.41
4104 Insurance Premiu	3/1/25			Beginning Balance			-114,163.44
	3/31/25			Ending Balance			-114,163.44
4109 Sanitation Fees	3/1/25			Beginning Balance			-204,289.05
	3/31/25			Ending Balance			-204,289.05
4115 Grant-Amer Rescu	3/1/25			Beginning Balance			-22,384.37
	3/31/25			Ending Balance			-22,384.37
4201 Interest	3/1/25			Beginning Balance			-6,221.62
	3/3/25	Int	GEN	Int Deposit		638.84	
	3/31/25	Rec 0325 a	GEN	Rec 03/25		0.03	
	3/31/25	Rec 0325 a	GEN	Rec 03/25		1.31	
	3/31/25	Rec 0325 a	GEN	Rec 03/25		51.16	
				Current Period Change		691.34	-691.34
	3/31/25			Ending Balance			-6,912.96
4209 KLC Investment P	3/1/25			Beginning Balance			-14,666.50
	3/31/25	Rec PNC Int	GEN	Rec PNC int		2,482.44	
				Current Period Change		2,482.44	-2,482.44
	3/31/25			Ending Balance			-17,148.94
4302 Permits	3/1/25			Beginning Balance			-350.00
	3/17/25	Rec golf ct p	GEN			30.00	
	3/19/25	Rec permit	GEN			15.00	
	3/19/25	Rec Ptax 25	GEN	Rec del ptax and permits		175.00	
	3/20/25	Permit	GEN			105.00	
				Current Period Change		325.00	-325.00
	3/31/25			Ending Balance			-675.00
4307 Newsletter Adverti	3/1/25			Beginning Balance			-1,550.00
	3/12/25	Rec dep	GEN			350.00	
				Current Period Change		350.00	-350.00
	3/31/25			Ending Balance			-1,900.00

City of Saint Regis Park - General Fund
General Ledger
For the Period From Mar 1, 2025 to Mar 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 Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
4309 Rental Property Fe	3/1/25			Beginning Balance			-1,500.00
	3/3/25	Rental	GEN			150.00	
	3/19/25	Rec Ptax 25	GEN	Rec del ptax and permits		300.00	
				Current Period Change		450.00	-450.00
	3/31/25			Ending Balance			-1,950.00
4310 Court Costs HB41	3/1/25			Beginning Balance			-3,749.41
	3/31/25			Ending Balance			-3,749.41
5001 Sanitation	3/1/25			Beginning Balance			135,632.55
	3/10/25	4024	CDJ	Rumpke of Kentucky - Sanitat	16,996.00		
				Current Period Change	16,996.00		16,996.00
	3/31/25			Ending Balance			152,628.55
5005 Sidewalk Repairs	3/1/25			Beginning Balance			1,600.00
	3/31/25			Ending Balance			1,600.00
5007 City Landscaping	3/1/25			Beginning Balance			2,980.00
	3/31/25			Ending Balance			2,980.00
5008 Street Signs (Rep	3/1/25			Beginning Balance			773.80
	3/10/25	4025	CDJ	William Hodapp - Street Sign	733.39		
				Current Period Change	733.39		733.39
	3/31/25			Ending Balance			1,507.19
5013 Tree Board	3/1/25			Beginning Balance			9,800.60
	3/10/25	4030	CDJ	Joel Thompson - Tree Board	500.00		
	3/27/25	4034	CDJ	Mary Mattingly - Tree Board	169.58		
	3/27/25	4035	CDJ	Action Landscape, Inc. - Tree	16,350.00		
				Current Period Change	17,019.58		17,019.58
	3/31/25			Ending Balance			26,820.18
5019 Oxmoor/Lincoln Dr	3/1/25			Beginning Balance			23,511.63
	3/31/25			Ending Balance			23,511.63
5101 Newsletter	3/1/25			Beginning Balance			7,053.72
	3/27/25	4032	CDJ	Print Worx - Newsletter	920.56		
				Current Period Change	920.56		920.56
	3/31/25			Ending Balance			7,974.28
5103 Public Relations/R	3/1/25			Beginning Balance			9,014.00
	3/31/25			Ending Balance			9,014.00
5104 Public Observance	3/1/25			Beginning Balance			8,356.37
	3/31/25			Ending Balance			8,356.37

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

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Account ID Account Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
5203 KY Municipal Leg/	3/1/25			Beginning Balance			943.00
	3/31/25			Ending Balance			943.00
5207 Bank Charges	3/1/25			Beginning Balance			10.00
	3/31/25			Ending Balance			10.00
5211 Administrative Sal	3/1/25			Beginning Balance			27,849.00
	3/1/25	030125	PRJ	Craig L. Theis		300.00	
	3/1/25	Theis check	GEN	Theis check correction	244.35		
	3/5/25	030525-01	PRJ	Cheryl Willett	300.00		
	3/5/25	030525-02	PRJ	James E. Shackelford	300.00		
	3/5/25	030525-03	PRJ	Jason E. Lewis	750.00		
	3/5/25	030525-04	PRJ	Jeffrey P. Weis	300.00		
	3/5/25	030525-05	PRJ	John F. Amback	300.00		
	3/5/25	030525-06	PRJ	Laura K. Lewis	300.00		
	3/5/25	030525-07	PRJ	William L. Schweickhardt	800.00		
	3/5/25	030525-08	PRJ	Martin E. Buckminster	300.00		
	3/5/25	030525-09	PRJ	Mathew Sanderfer	300.00		
	3/5/25	030525-10	PRJ	William R. Hodapp	900.00		
				Current Period Change	4,794.35	300.00	4,494.35
	3/31/25			Ending Balance			32,343.35
5213 Administrative Exp	3/1/25			Beginning Balance			2,857.59
	3/1/25		GEN	Direct Deposit Fees	14.00		
	3/10/25	Auto	CDJ	Google Workspace - Administ	72.00		
	3/10/25	4025	CDJ	William Hodapp - Stamps	73.00		
				Current Period Change	159.00		159.00
	3/31/25			Ending Balance			3,016.59
5301 Street Light Utilitie	3/1/25			Beginning Balance			21,871.27
	3/20/25	Auto	CDJ	LG&E - Street Light Utilities	2,677.34		
				Current Period Change	2,677.34		2,677.34
	3/31/25			Ending Balance			24,548.61
5303 Rent	3/1/25			Beginning Balance			800.00
	3/1/25	4023	CDJ	Jeffersontown Fire Dept. - Re	100.00		
				Current Period Change	100.00		100.00
	3/31/25			Ending Balance			900.00
5401 Legal Representati	3/1/25			Beginning Balance			5,632.00
	3/10/25	4026	CDJ	Singler & Ritsert - Legal Repr	1,058.00		
				Current Period Change	1,058.00		1,058.00
	3/31/25			Ending Balance			6,690.00
5402 Accounting/Audit	3/1/25			Beginning Balance			20,128.00
	3/27/25	4033	CDJ	Charles Veeneman CPA PSC	1,508.00		
				Current Period Change	1,508.00		1,508.00
	3/31/25			Ending Balance			21,636.00
5403	3/1/25			Beginning Balance			9,818.94

**City of Saint Regis Park - General Fund
General Ledger
For the Period From Mar 1, 2025 to Mar 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 Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
Liability & Casualt	3/31/25			Ending Balance			9,818.94
5404 Bonding	3/1/25			Beginning Balance			2,137.80
	3/31/25			Ending Balance			2,137.80
5408 Payroll Taxes	3/1/25			Beginning Balance			2,650.24
	3/1/25	030125	PRJ	Craig L. Theis		18.60	
	3/1/25	030125	PRJ	Craig L. Theis		4.35	
	3/5/25	030525-01	PRJ	Cheryl Willett	4.35		
	3/5/25	030525-01	PRJ	Cheryl Willett	18.60		
	3/5/25	030525-02	PRJ	James E. Shackelford	4.35		
	3/5/25	030525-02	PRJ	James E. Shackelford	18.60		
	3/5/25	030525-03	PRJ	Jason E. Lewis	46.50		
	3/5/25	030525-03	PRJ	Jason E. Lewis	10.88		
	3/5/25	030525-03	PRJ	Jason E. Lewis	1.69		
	3/5/25	030525-04	PRJ	Jeffrey P. Weis	18.60		
	3/5/25	030525-04	PRJ	Jeffrey P. Weis	4.35		
	3/5/25	030525-05	PRJ	John F. Amback	18.60		
	3/5/25	030525-05	PRJ	John F. Amback	4.35		
	3/5/25	030525-06	PRJ	Laura K. Lewis	4.35		
	3/5/25	030525-06	PRJ	Laura K. Lewis	18.60		
	3/5/25	030525-07	PRJ	William L. Schweickhardt	11.60		
	3/5/25	030525-07	PRJ	William L. Schweickhardt	49.60		
	3/5/25	030525-08	PRJ	Martin E. Buckminster	4.35		
	3/5/25	030525-08	PRJ	Martin E. Buckminster	18.60		
	3/5/25	030525-09	PRJ	Mathew Sanderfer	18.60		
	3/5/25	030525-09	PRJ	Mathew Sanderfer	4.35		
	3/5/25	030525-10	PRJ	William R. Hodapp	55.80		
	3/5/25	030525-10	PRJ	William R. Hodapp	2.03		
	3/5/25	030525-10	PRJ	William R. Hodapp	13.05		
				Current Period Change	351.80	22.95	328.85
	3/31/25			Ending Balance			2,979.09
5410 Ordinance Mgt	3/1/25			Beginning Balance			525.00
	3/31/25			Ending Balance			525.00
5501 Police/Interlocal A	3/1/25			Beginning Balance			40,000.00
	3/10/25	4029	CDJ	Sheepdog Security LLC - Poli	5,000.00		
				Current Period Change	5,000.00		5,000.00
	3/31/25			Ending Balance			45,000.00
5502 Citation Officer	3/1/25			Beginning Balance			7,113.73
	3/10/25	4027	CDJ	Jason Lewis - Phone	50.00		
	3/10/25	4027	CDJ	Jason Lewis - Mileage 108x.7	75.60		
				Current Period Change	125.60		125.60
	3/31/25			Ending Balance			7,239.33
5601 PVA Tax Rolls & B	3/1/25			Beginning Balance			9,324.87
	3/31/25			Ending Balance			9,324.87
5603	3/1/25			Beginning Balance			46.35

**City of Saint Regis Park - General Fund
General Ledger
For the Period From Mar 1, 2025 to Mar 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 Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
Property Tax Refu	3/10/25	4028	CDJ	Nancy Elder - Property Tax R	92.70		
	3/10/25	4031	CDJ	Michael McLaurin - Property	46.35		
	3/10/25	4031	CDJ	Michael McLaurin - Property	46.35		
				Current Period Change	185.40		185.40
	3/31/25			Ending Balance			231.75
5902 ARPA Expenses	3/1/25			Beginning Balance			22,384.37
	3/31/25			Ending Balance			22,384.37

**City of St. Regis Park Road Fund
General Ledger
For the Period From Mar 1, 2025 to Mar 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	Balance
1002 Road Fund RCB...2469	3/1/25			Beginning Balance			66,699.61
	3/10/25	2076	CDJ	Walsh Bros		5,500.	
	3/14/25	map pmt	GEN	map pmt	2,298.84		
	3/31/25	Int	GEN	Interest Income	169.06		
				Current Period Change	2,467.90	5,500.	-3,032.10
	3/31/25			Ending Balance			63,667.51
1305 A/R - Mun Aid	3/1/25			Beginning Balance			3,314.57
	3/31/25			Ending Balance			3,314.57
1700 Infrastructure	3/1/25			Beginning Balance			155,476.96
	3/31/25			Ending Balance			155,476.96
1900 Accumulated Depreciatio	3/1/25			Beginning Balance			-47,473.98
	3/31/25			Ending Balance			-47,473.98
3015 Road Fund Fixed Assets	3/1/25			Beginning Balance			-108,002.95
	3/31/25			Ending Balance			-108,002.95
3016 Road Fund	3/1/25			Beginning Balance			-82,676.88
	3/31/25			Ending Balance			-82,676.88
4202 Road Fund (MARF)	3/1/25			Beginning Balance			-22,648.43
	3/14/25	map pmt	GEN	map pmt		2,298.	
				Current Period Change		2,298.	-2,298.84
	3/31/25			Ending Balance			-24,947.27
4203 Road Fund Interest Inco	3/1/25			Beginning Balance			-1,971.40
	3/31/25	Int	GEN	Interest Income		169.06	
				Current Period Change		169.06	-169.06
	3/31/25			Ending Balance			-2,140.46
5002 Snow Removal	3/1/25			Beginning Balance			37,282.50
	3/10/25	2076	CDJ	Walsh Bros - Snow Re	5,500.00		
				Current Period Change	5,500.00		5,500.00
	3/31/25			Ending Balance			42,782.50

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>
Agree the cash/investment balances per the bank/broker statements to the bank balance reflected on the bank reconciliation	<u>QW</u> 4-6-25
Agree the organization's book balance on the financial statements and general ledger to the book balance reflected on the bank reconciliation	<u>QW</u> 4-6-25
Review the bank reconciling items (outstanding checks and deposits in transit) for propriety	<u>QW</u> 4-6-25
Investigate significant fluctuations in cash accounts during the month and document findings and explanations/resolutions	<u>QW</u> 4-6-25
Review bank transfers and unusual cash disbursements for propriety	<u>QW</u> 4-6-25
Judgmentally 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>QW</u> 4-6-25

Period Ending 3-31-25