

**City of Saint Regis Park - General Fund**  
**Statement of Receipts and Disbursements - Cash Basis**  
**For the Month and ten Month(s) Ended April 30, 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	0.00	12,909.10	15,000.00	(2,090.90)
4104 Insurance Premiums Taxes	0.00	91,061.20	110,000.00	(18,938.80)
4105 Mineral Severance & Coal Taxes	0.00	66.30	100.00	(33.70)
4201 Interest	1,247.80	10,293.12	750.00	9,543.12
4209 KLC Investment Pool income	415.99	8,721.32	10,000.00	(1,278.68)
4302 Building Permits	50.00	425.00	300.00	125.00
4307 Newsletter Advertisement	0.00	0.00	1,000.00	(1,000.00)
4309 Rental Property Fees	150.00	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>1,863.79</b>	<b>339,342.52</b>	<b>430,323.00</b>	<b>(90,980.48)</b>
<b>Expenses:</b>				
<b>General Government</b>				
5006 Engineering Fees	235.00	4,966.25	6,000.00	(1,033.75)
5007 City Landscaping	0.00	1,946.77	8,000.00	(6,053.23)
5101 Newsletter	648.00	8,011.26	9,000.00	(988.74)
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	60.00	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	42,150.00	48,000.00	(5,850.00)
5213 Administrative Expenses	189.91	3,615.67	8,000.00	(4,384.33)
5303 Rent	100.00	1,000.00	1,200.00	(200.00)
5401 Legal Representation	960.00	7,899.94	14,000.00	(6,100.06)
5402 Accounting/Audit	595.00	11,948.46	16,000.00	(4,051.54)
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	326.29	3,277.43	4,000.00	(722.57)
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	678.57	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>7,992.77</b>	<b>107,280.62</b>	<b>138,150.00</b>	<b>(30,869.38)</b>
<b>Public Safety</b>				
5501 Police/Interlocal Agreement	5,000.00	50,000.00	60,000.00	(10,000.00)
<b>Total Public Safety</b>	<b>5,000.00</b>	<b>50,000.00</b>	<b>60,000.00</b>	<b>(10,000.00)</b>
<b>Public Services</b>				
5001 Sanitation	11,739.38	117,393.80	140,873.00	(23,479.20)
5005 Sidewalk Repairs	0.00	0.00	5,000.00	(5,000.00)
5008 Street Signs	621.50	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	1,609.00	32,957.55	40,000.00	(7,042.45)
<b>Total Public Services</b>	<b>13,969.88</b>	<b>158,717.73</b>	<b>188,873.00</b>	<b>(30,155.27)</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 ten Month(s) Ended April 30, 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	0.00	7,883.31	8,500.00	(616.69)
5105	Web Page	0.00	0.00	500.00	(500.00)
	<b>Total Community Services</b>	<b>0.00</b>	<b>9,099.31</b>	<b>10,300.00</b>	<b>(1,200.69)</b>
<b>Utilities</b>					
5301	Street Light Utilities	2,512.96	25,248.84	33,000.00	(7,751.16)
	<b>Total Utilities</b>	<b>2,512.96</b>	<b>25,248.84</b>	<b>33,000.00</b>	<b>(7,751.16)</b>
	<b>TOTAL EXPENSES</b>	<b>29,475.61</b>	<b>350,346.50</b>	<b>430,323.00</b>	<b>(79,976.50)</b>
	<b>Revenue Over (Under) Expenses</b>	<b>\$ (27,611.82)</b>	<b>\$ (11,003.98)</b>	<b>\$ 0.00</b>	<b>(11,003.98)</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	0.00	(23,289.13)	0.00	(23,289.13)
	<b>Net Receipts (Expenses)</b>	<b>\$ 0.00</b>	<b>\$ (23,289.13)</b>	<b>\$ 194,581.00</b>	<b>(217,870.13)</b>

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**City of Saint Regis Park - General Fund  
Balance Sheet - Cash Basis  
April 30, 2023**

**ASSETS**

Current Assets		
Operating RCB...2418	\$	15,633.45
Money Mkt RCB...2434		201,168.48
Tax acct RCB...2426		70.63
5/3 Holdings Cash & Equivilant		22,047.50
ARPA MM RCB		273,633.90
PNC/KLC Investment		712,561.78
Investment Chg in Value		(56,466.03)
GNMA 2% 5/20/51		30,698.93
A/R Property Tax Current Year		3,895.30
A/R - INSUR PREM TX		30,732.46
A/R - Franchise Fees		4,213.13
Due to/From Road Fund		5,200.00
		-----
Total Current Assets		1,243,389.53
Property and Equipment		
Office Equipment		8,977.00
Signs		71,828.40
Infrastructure		466,873.73
Accumulated Depreciation		(346,928.04)
		-----
Total Property and Equipment		200,751.09
		-----
Total Assets	\$	1,444,140.62

**LIABILITIES AND CAPITAL**

Current Liabilities		
Accounts Payable-GF-Audit Adj	\$	26,386.65
Accrued Payroll Taxes		799.52
Prop Tx refunds Owed		(4,755.35)
Deferred Revenue		291,829.43
		-----
Total Current Liabilities		314,260.25
		-----
Total Liabilities		314,260.25
Capital		
General Fund		963,422.39
General Fixed Asset Fund		200,751.09
Net Income		(34,293.11)
		-----
Total Capital		1,129,880.37
		-----
Total Liabilities & Capital	\$	1,444,140.62

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

**For the Period From Apr 1, 2023 to Apr 30, 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	4/1/23			Beginning Balance			-142,344.54
	4/30/23			Ending Balance			<b>-142,344.54</b>
4102 Franchise Taxes	4/1/23			Beginning Balance			-12,909.10
	4/30/23			Ending Balance			<b>-12,909.10</b>
4104 Insurance Premiu	4/1/23			Beginning Balance			-91,061.20
	4/30/23			Ending Balance			<b>-91,061.20</b>
4105 Mineral Severance	4/1/23			Beginning Balance			-66.30
	4/30/23			Ending Balance			<b>-66.30</b>
4109 Sanitation Taxes	4/1/23			Beginning Balance			-70,668.36
	4/30/23			Ending Balance			<b>-70,668.36</b>
4201 Interest	4/1/23			Beginning Balance			-9,045.32
	4/30/23	Int	GEN	Int Deposit		487.16	
	4/30/23	Int	GEN	Interest Income		628.28	
	4/30/23	Rec 4/23 ac	GEN	Rec 4/30 activity		81.20	
	4/30/23	Rec 4/23 ac	GEN	Rec 4/30 activity		51.16	
	4/30/23			Current Period Change		1,247.80	
				Ending Balance			<b>-1,247.80</b>
							<b>-10,293.12</b>
4209 KLC Investment P	4/1/23			Beginning Balance			-8,305.33
	4/30/23	Rec 4/23 ac	GEN	4/1-4/30 activity		415.99	
	4/30/23			Current Period Change		415.99	
				Ending Balance			<b>-415.99</b>
							<b>-8,721.32</b>
4302 Building Permits	4/1/23			Beginning Balance			-375.00
	4/24/23	Dep...2418	GEN	Record deposit		50.00	
	4/30/23			Current Period Change		50.00	
				Ending Balance			<b>-50.00</b>
							<b>-425.00</b>
4309 Rental Property Fe	4/1/23			Beginning Balance			-1,500.00
	4/12/23	Dep...2418	GEN	Rental		150.00	
	4/30/23			Current Period Change		150.00	
				Ending Balance			<b>-150.00</b>
							<b>-1,650.00</b>
4310 Court Costs HB41	4/1/23			Beginning Balance			-1,203.58
	4/30/23			Ending Balance			<b>-1,203.58</b>
5001 Sanitation	4/1/23			Beginning Balance			105,654.42
	4/18/23	3656	CDJ	Rumpke of Kentucky - Sanitat	11,739.38		
	4/30/23			Current Period Change	11,739.38		
				Ending Balance			<b>11,739.38</b>
							<b>117,393.80</b>

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General Ledger**

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Account ID Account Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
5006 Engineering Fees	4/1/23			Beginning Balance			4,731.25
	4/18/23	3651	CDJ	Milestone Design Group - En	235.00		
				Current Period Change	235.00		235.00
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>4,966.25</b>
5007 City Landscaping	4/1/23			Beginning Balance			1,946.77
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>1,946.77</b>
5008 Street Signs	4/1/23			Beginning Balance			771.50
	4/18/23	3653	CDJ	Cadillac Sign & Decal - Street	621.50		
				Current Period Change	621.50		621.50
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>1,393.00</b>
5009 Traffic Control	4/1/23			Beginning Balance			6,931.00
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>6,931.00</b>
5010 Street Striping	4/1/23			Beginning Balance			42.38
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>42.38</b>
5013 Tree Board	4/1/23			Beginning Balance			31,348.55
	4/11/23	3512V	CDJ	Heather Osbourne - Tree Boa		288.00	
	4/18/23	3652	CDJ	Nathan Jones - Tree Board	500.00		
	4/18/23	3655	CDJ	Louie Schweickhardt - Tree B	249.00		
	4/18/23	3661	CDJ	Elizabeth Steurer - Tree Boar	400.00		
	4/27/23	3663	CDJ	Heather Osbourne - Tree Boa	288.00		
	4/27/23	3665	CDJ	Alex Kerins - Tree Board	460.00		
				Current Period Change	1,897.00	288.00	1,609.00
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>32,957.55</b>
5101 Newsletter	4/1/23			Beginning Balance			7,363.26
	4/27/23	3662	CDJ	Print Worx - Newsletter	648.00		
				Current Period Change	648.00		648.00
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>8,011.26</b>
5103 Public Relations	4/1/23			Beginning Balance			1,216.00
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>1,216.00</b>
5104 Public Observance	4/1/23			Beginning Balance			7,883.31
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>7,883.31</b>
5203 KY Municipal Leg/	4/1/23			Beginning Balance			718.00
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>718.00</b>
5207	4/1/23			Beginning Balance			69.20

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

**For the Period From Apr 1, 2023 to Apr 30, 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
Bank Charges	4/11/23	Bank charg	GEN	Stop payment charge	30.00		
	4/11/23	Bank charg	GEN	Stop payment charge	30.00		
	4/30/23			Current Period Change	60.00		60.00
				<b>Ending Balance</b>			<b>129.20</b>
5210 Mayor's Contingen	4/1/23			Beginning Balance			239.95
	4/30/23			<b>Ending Balance</b>			<b>239.95</b>
5211 Administrative Sal	4/1/23			Beginning Balance			37,950.00
	4/5/23	040523-01	PRJ	Cheryl Willett	250.00		
	4/5/23	040523-02	PRJ	Craig L. Theis	250.00		
	4/5/23	040523-03	PRJ	James E. Shackelford	250.00		
	4/5/23	040523-04	PRJ	Jason E. Lewis	750.00		
	4/5/23	040523-05	PRJ	Jeffrey P. Weis	250.00		
	4/5/23	040523-06	PRJ	John F. Amback	250.00		
	4/5/23	040523-07	PRJ	Laura K. Lewis	250.00		
	4/5/23	040523-08	PRJ	William L. Schweickhardt	800.00		
	4/5/23	040523-09	PRJ	Mathew Sanderfer	250.00		
	4/5/23	040523-10	PRJ	William R. Hodapp	900.00		
	4/30/23			Current Period Change	4,200.00		4,200.00
				<b>Ending Balance</b>			<b>42,150.00</b>
5213 Administrative Exp	4/1/23			Beginning Balance			3,425.76
	4/18/23	3654	CDJ	Jason Lewis - phone	50.00		
	4/18/23	3654	CDJ	Jason Lewis - Feb mileage 12	79.91		
	4/18/23	Auto	CDJ	Google Workspace - Administ	60.00		
	4/30/23			Current Period Change	189.91		189.91
				<b>Ending Balance</b>			<b>3,615.67</b>
5301 Street Light Utilitie	4/1/23			Beginning Balance			22,735.88
	4/18/23	Auto	CDJ	LG&E - Street Light Utilities	2,512.96		
	4/30/23			Current Period Change	2,512.96		2,512.96
				<b>Ending Balance</b>			<b>25,248.84</b>
5303 Rent	4/1/23			Beginning Balance			900.00
	4/1/23	3650	CDJ	Jeffersontown Fire Dept. - Re	100.00		
	4/30/23			Current Period Change	100.00		100.00
				<b>Ending Balance</b>			<b>1,000.00</b>
5401 Legal Representati	4/1/23			Beginning Balance			6,939.94
	4/18/23	3658	CDJ	Singler & Ritsert - Legal Repr	960.00		
	4/30/23			Current Period Change	960.00		960.00
				<b>Ending Balance</b>			<b>7,899.94</b>
5402 Accounting/Audit	4/1/23			Beginning Balance			11,353.46
	4/18/23	3657	CDJ	Charles Veeneman CPA PSC	595.00		
	4/30/23			Current Period Change	595.00		595.00
				<b>Ending Balance</b>			<b>11,948.46</b>
5403 Liability & Casuallt	4/1/23			Beginning Balance			10,261.34
	4/30/23			<b>Ending Balance</b>			<b>10,261.34</b>

**City of Saint Regis Park - General Fund**  
**General Ledger**  
**For the Period From Apr 1, 2023 to Apr 30, 2023**

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Account ID Account Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
5404 Bonding	4/1/23			Beginning Balance			2,329.30
	4/30/23			Ending Balance			2,329.30
5408 Payroll Taxes	4/1/23			Beginning Balance			2,951.14
	4/5/23	040523-01	PRJ	Cheryl Willett	3.63		
	4/5/23	040523-01	PRJ	Cheryl Willett	15.50		
	4/5/23	040523-02	PRJ	Craig L. Theis	3.63		
	4/5/23	040523-02	PRJ	Craig L. Theis	15.50		
	4/5/23	040523-03	PRJ	James E. Shackelford	15.50		
	4/5/23	040523-03	PRJ	James E. Shackelford	3.63		
	4/5/23	040523-04	PRJ	Jason E. Lewis	10.88		
	4/5/23	040523-04	PRJ	Jason E. Lewis	46.50		
	4/5/23	040523-04	PRJ	Jason E. Lewis	2.25		
	4/5/23	040523-05	PRJ	Jeffrey P. Weis	3.63		
	4/5/23	040523-05	PRJ	Jeffrey P. Weis	15.50		
	4/5/23	040523-06	PRJ	John F. Amback	3.63		
	4/5/23	040523-06	PRJ	John F. Amback	15.50		
	4/5/23	040523-07	PRJ	Laura K. Lewis	3.63		
	4/5/23	040523-07	PRJ	Laura K. Lewis	15.50		
	4/5/23	040523-08	PRJ	William L. Schweickhardt	49.60		
	4/5/23	040523-08	PRJ	William L. Schweickhardt	11.60		
	4/5/23	040523-09	PRJ	Mathew Sanderfer	15.50		
	4/5/23	040523-09	PRJ	Mathew Sanderfer	3.63		
	4/5/23	040523-10	PRJ	William R. Hodapp	13.05		
	4/5/23	040523-10	PRJ	William R. Hodapp	55.80		
	4/5/23	040523-10	PRJ	William R. Hodapp	2.70		
				Current Period Change	326.29		326.29
	4/30/23			Ending Balance			3,277.43
5501 Police/Interlocal A	4/1/23			Beginning Balance			45,000.00
	4/18/23	3659	CDJ	Sheepdog Security LLC - Poli	5,000.00		
				Current Period Change	5,000.00		5,000.00
	4/30/23			Ending Balance			50,000.00
5601 PVA Tax Rolls & B	4/1/23			Beginning Balance			7,363.19
	4/30/23			Ending Balance			7,363.19
5603 Property Tax Refu	4/1/23			Beginning Balance			397.29
	4/18/23	3660	CDJ	Thomas Williams - Homestea	40.50		
	4/18/23	3660	CDJ	Thomas Williams - Homestea	40.50		
	4/27/23	3664	CDJ	Radcliff Renovations - Proper	597.57		
				Current Period Change	678.57		678.57
	4/30/23			Ending Balance			1,075.86
5701 Postage & Shippin	4/1/23			Beginning Balance			348.00
	4/30/23			Ending Balance			348.00
5902 ARPA Expenses	4/1/23			Beginning Balance			23,289.13
	4/30/23			Ending Balance			23,289.13

**City of Saint Regis Park - General Fund  
Cash Account Register  
For the Period From Apr 1, 2023 to Apr 30, 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			18,076.15	18,076.15
4/1/23	3650	Wrt. Chks.	Jeffersontown Fire D		100.00		17,976.15
4/5/23	040523-01	Payroll	Cheryl Willett		225.29		17,750.86
4/5/23	040523-02	Payroll	Craig Theis		200.29		17,550.57
4/5/23	040523-03	Payroll	James E. Shackelford		225.29		17,325.28
4/5/23	040523-04	Payroll	Jason E. Lewis		653.54		16,671.74
4/5/23	040523-05	Payroll	Jeffrey P Weis		185.29		16,486.45
4/5/23	040523-06	Payroll	John Amback		225.29		16,261.16
4/5/23	040523-07	Payroll	Laura Krebs Lewis		225.29		16,035.87
4/5/23	040523-08	Payroll	Louie Schweickhardt		696.37		15,339.50
4/5/23	040523-09	Payroll	Mathew Sanderfer		225.29		15,114.21
4/5/23	040523-10	Payroll	William Hodapp		782.02		14,332.19
4/11/23	Bank charge	Gen. Jrnl.			30.00		14,302.19
4/11/23	Bank charge	Gen. Jrnl.			30.00		14,272.19
4/11/23	3512V	Void Chec	Osborne, Heather	Tree mainten	-288.00		14,560.19
4/11/23	3557V	Void Chec	Radcliff Renovations	Refund Prop	-597.57		15,157.76
4/12/23	Dep...2418	Gen. Jrnl.				150.00	15,307.76
4/14/23	Transfer	Gen. Jrnl.				28,000.00	43,307.76
4/14/23	EFT	Wrt. Chks.	IRS	61-6085668	2,123.04		41,184.72
4/17/23	EFT1	Wrt. Chks.	Kentucky Dept. of Re		231.90		40,952.82
4/17/23	EFT2	Wrt. Chks.	Kentucky Dept. of Re	Unemployme	14.85		40,937.97
4/17/23	EFT3	Wrt. Chks.	Lou Metro Rev Comm		277.20		40,660.77
4/18/23	3651	Wrt. Chks.	Milestone Design	#13754 1/20/	235.00		40,425.77
4/18/23	3652	Wrt. Chks.	Jones, Nathan		500.00		39,925.77
4/18/23	3653	Wrt. Chks.	Cadillac Sign	Second pay	621.50		39,304.27
4/18/23	3654	Wrt. Chks.	Jason Lewis	Feb mileage	129.91		39,174.36
4/18/23	3655	Wrt. Chks.	Louie Schweickhardt	Signs	249.00		38,925.36
4/18/23	3656	Wrt. Chks.	Rumpke of Kentucky	Mar Sanitatio	11,739.38		27,185.98
4/18/23	3657	Wrt. Chks.	Charles Veeneman	Inv #231114	595.00		26,590.98
4/18/23	3658	Wrt. Chks.	Singler & Ritset	Mar legal/Apr	960.00		25,630.98
4/18/23	3659	Wrt. Chks.	Sheepdog Security LL	Mar police	5,000.00		20,630.98
4/18/23	3660	Wrt. Chks.	Williams, Deborah	Homestead r	81.00		20,549.98
4/18/23	3661	Wrt. Chks.	Steurer, Eliz	Tree mainten	400.00		20,149.98
4/18/23	Auto	Wrt. Chks.	Google	Mar email	60.00		20,089.98
4/18/23	Auto	Wrt. Chks.	LG&E		2,512.96		17,577.02
4/24/23	Dep...2418	Gen. Jrnl.				50.00	17,627.02
4/27/23	3662	Wrt. Chks.	Print Worx	April newslett	648.00		16,979.02
4/27/23	3663	Wrt. Chks.	Osborne, Heather	Replacement	288.00		16,691.02
4/27/23	3664	Wrt. Chks.	Radcliff Renovations	Replacement	597.57		16,093.45
4/27/23	3665	Wrt. Chks.	Kerins, Alex		460.00		15,633.45
		<b>Total</b>			<b>30,642.70</b>	<b>28,200.00</b>	



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

		Current Month	Year to Date	Budget	Variance
<b>Revenues</b>					
4202	Road Fund (MARF)	\$ 2,330.49	25,007.96	\$ 28,000.00	2,992.04
4203	Road Fund Interest Inc	193.44	1,382.73	500.00	(882.73)
	<b>Total Revenues</b>	<b>2,523.93</b>	<b>26,390.69</b>	<b>28,500.00</b>	<b>2,109.31</b>
<b>Expenses</b>					
5002	Snow Removal	5,200.00	11,825.00	10,000.00	(1,825.00)
	<b>Total Expenses</b>	<b>5,200.00</b>	<b>11,825.00</b>	<b>10,000.00</b>	<b>(1,825.00)</b>
	<b>Net Income</b>	<b>\$ (2,676.07)</b>	<b>14,565.69</b>	<b>\$ 18,500.00</b>	<b>3,934.31</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**  
**April 30, 2023**

ASSETS

Current Assets		
Road Fund RCB...2469	\$	107,894.83
A/R - Mun Aid		2,667.45
		-----
Total Current Assets		110,562.28
Property and Equipment		
Infrastructure		108,320.00
Accumulated Depreciation		(25,548.00)
		-----
Total Property and Equipment		82,772.00
Other Assets		
		-----
Total Other Assets		0.00
Total Assets	\$	193,334.28
		-----

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	\$	93,604.00
Road Fund		85,164.59
Net Income		14,565.69
		-----
Total Capital		193,334.28
Total Liabilities & Capital	\$	193,334.28
		-----

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 Ledger  
For the Period From Apr 1, 2023 to Apr 30, 2023**

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 Road Fund RCB...246	4/1/23			Beginning Balance			110,570.90
	4/13/23	Map pmt	GEN	map pmt	2,330.49		
	4/27/23	2071	CDJ	City of St. Regis Pa		5,200.00	
	4/30/23	Int	GEN	Interest Income	193.44		
				Current Period Cha	2,523.93	5,200.00	-2,676.07
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>107,894.83</b>
1305 A/R - Mun Aid	4/1/23			Beginning Balance			2,667.45
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>2,667.45</b>
1700 Infrastructure	4/1/23			Beginning Balance			108,320.00
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>108,320.00</b>
1900 Accumulated Depreci	4/1/23			Beginning Balance			-25,548.00
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>-25,548.00</b>
3015 Road Fd Gen Fixed A	4/1/23			Beginning Balance			-93,604.00
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>-93,604.00</b>
3016 Road Fund	4/1/23			Beginning Balance			-85,164.59
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>-85,164.59</b>
4202 Road Fund (MARF)	4/1/23			Beginning Balance			-22,677.47
	4/13/23	Map pmt	GEN	map pmt		2,330.49	
				Current Period Cha		2,330.49	-2,330.49
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>-25,007.96</b>
4203 Road Fund Interest In	4/1/23			Beginning Balance			-1,189.29
	4/30/23	Int	GEN	Interest Income		193.44	
				Current Period Cha		193.44	-193.44
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>-1,382.73</b>
5002 Snow Removal	4/1/23			Beginning Balance			6,625.00
	4/27/23	2071	CDJ	City of St. Regis Pa	5,200.00		
				Current Period Cha	5,200.00		5,200.00
	<b>4/30/23</b>			<b>Ending Balance</b>			<b>11,825.00</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

**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>	3 / 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>	3 / 23
Review the bank reconciling items (outstanding checks and deposits in transit) for propriety .....	<u>GW</u>	3 / 23
Investigate significant fluctuations in cash accounts during the month and document findings and explanations/resolutions .....	<u>GW</u>	3 / 23
Review bank transfers and unusual cash disbursements for propriety .....	<u>GW</u>	3 / 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>	3 / 23

Period Ending 2-28-23