

City of Saint Regis Park - General Fund
Statement of Receipts and Disbursements - Cash Basis
For the Month and one Month(s) Ended July 31, 2023
For the Year Ending June 30, 2024 - Budget

	Current Month Actual	Year to Date Actual	Budget	Variance
Revenues:				
4101 Property Taxes	\$ 1,090.31	\$ 1,090.31	\$ 133,000.00	(131,909.69)
4109 Sanitation Fees	0.00	0.00	203,616.00	(203,616.00)
4103 Delinquent Taxes	0.00	0.00	2,000.00	(2,000.00)
4102 Franchise Fees	0.00	0.00	16,000.00	(16,000.00)
4104 Insurance Premiums Fees	1,512.27	1,512.27	115,000.00	(113,487.73)
4105 Mineral Severance & Coal Fees	0.00	0.00	100.00	(100.00)
4201 Interest	536.65	536.65	7,000.00	(6,463.35)
4209 KLC Investment Pool income	1,805.18	1,805.18	0.00	1,805.18
4302 Permits	0.00	0.00	300.00	(300.00)
4307 Newsletter Advertisement	0.00	0.00	500.00	(500.00)
4309 Rental Property Fees	0.00	0.00	1,700.00	(1,700.00)
4310 Court Costs HB413	1,232.80	1,232.80	4,000.00	(2,767.20)
4204 Funds from Surplus	0.00	0.00	214,700.00	(214,700.00)
TOTAL REVENUES	6,177.21	6,177.21	697,916.00	(691,738.79)
Expenses:				
General Government				
5006 Engineering Fees	0.00	0.00	6,000.00	(6,000.00)
5007 City Landscaping	0.00	0.00	8,000.00	(8,000.00)
5101 Newsletter	717.00	717.00	10,000.00	(9,283.00)
5203 KY Municipal Leg/Jeff Cnty Leg	0.00	0.00	1,000.00	(1,000.00)
5204 Sympathy & Distress	0.00	0.00	300.00	(300.00)
5206 Seminars, Confer. & Meetings	0.00	0.00	100.00	(100.00)
5207 Bank Charges	0.00	0.00	100.00	(100.00)
5210 Mayor's Contingency Fund	0.00	0.00	1,000.00	(1,000.00)
5211 Administrative Salaries	4,200.00	4,200.00	50,400.00	(46,200.00)
5213 Administrative Expenses	663.53	663.53	8,000.00	(7,336.47)
5303 Rent	100.00	100.00	1,200.00	(1,100.00)
5401 Legal Representation	40.00	40.00	14,000.00	(13,960.00)
5402 Accounting/Audit	7,750.00	7,750.00	19,000.00	(11,250.00)
5403 Liability & Casualty Insurance	9,503.85	9,503.85	10,000.00	(496.15)
5404 Bonding	(15.79)	(15.79)	2,300.00	(2,315.79)
5408 Payroll Taxes	325.06	325.06	4,000.00	(3,674.94)
5410 Ordinance Mgt	0.00	0.00	2,100.00	(2,100.00)
5601 PVA Tax Rolls & Bill Prep.	7,445.20	7,445.20	7,500.00	(54.80)
5603 Property Tax Refunds	0.00	0.00	6,000.00	(6,000.00)
Total General Government	30,728.85	30,728.85	151,000.00	(120,271.15)
Public Safety				
5501 Police/Interlocal Agreement	5,000.00	5,000.00	60,000.00	(55,000.00)
Total Public Safety	5,000.00	5,000.00	60,000.00	(55,000.00)
Public Services				
5001 Sanitation	11,739.38	11,739.38	203,616.00	(191,876.62)
5005 Sidewalk Repairs	0.00	0.00	5,000.00	(5,000.00)
5008 Street Signs	0.00	0.00	3,000.00	(3,000.00)
5010 Street Striping	0.00	0.00	200,000.00	(200,000.00)
5013 Tree Board	500.00	500.00	30,000.00	(29,500.00)
Total Public Services	12,239.38	12,239.38	441,616.00	(429,376.62)
Community Services				
5103 Public Relations/Reach Alert	0.00	0.00	1,300.00	(1,300.00)
5104 Public Observances	0.00	0.00	8,500.00	(8,500.00)
5105 Web Page	0.00	0.00	500.00	(500.00)

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 one Month(s) Ended July 31, 2023
For the Year Ending June 30, 2024 - Budget

		Current Month Actual	Year to Date Actual	Budget	Variance
Total Community Services		0.00	0.00	10,300.00	(10,300.00)
Utilities					
5301	Street Light Utilities	2,502.69	2,502.69	35,000.00	(32,497.31)
Total Utilities		2,502.69	2,502.69	35,000.00	(32,497.31)
TOTAL EXPENSES		50,470.92	50,470.92	697,916.00	(647,445.08)
Revenue Over (Under) Expenses		\$ (44,293.71)	\$ (44,293.71)	\$ 0.00	(44,293.71)
<u>American Rescue Plan Act Funds</u>					
4115	Grant-Amer Rescue Plan Act	\$ 0.00	\$ 0.00	\$ 28,350.00	(28,350.00)
5902	ARPA Expenses	0.00	0.00	(28,350.00)	28,350.00
Net Receipts (Expenses)		\$ 0.00	\$ 0.00	\$ 0.00	0.00

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

ASSETS

Current Assets		
Operating RCB...2418	\$	17,300.39
Money Mkt RCB...2434		127,531.01
Tax acct RCB...2426		1,090.31
5/3 Holdings Cash & Equivilant		22,461.23
ARPA MM RCB		28,444.10
PNC/KLC Investment		716,930.70
Investment Chg in Value		(56,466.03)
GNMA 2% 5/20/51		30,698.84
A/R Property Tax Current Year		3,895.30
A/R - INSUR PREM TX		30,732.46
A/R - Franchise Fees		4,213.13
		<hr/>
Total Current Assets		926,831.44
Property and Equipment		
Office Equipment		8,977.00
Signs		71,828.40
Infrastructure		466,873.73
Accumulated Depreciation		(346,928.04)
		<hr/>
Total Property and Equipment		200,751.09
		<hr/>
Total Assets	\$	<u>1,127,582.53</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable-GF-Audit Adj	\$	26,386.65
Accrued Payroll Taxes		795.83
		<hr/>
Total Current Liabilities		27,182.48
		<hr/>
Total Liabilities		27,182.48
Capital		
Retained Earnings		209,180.23
General Fund		734,762.44
General Fixed Asset Fund		200,751.09
Net Income		(44,293.71)
		<hr/>
Total Capital		1,100,400.05
		<hr/>
Total Liabilities & Capital	\$	<u>1,127,582.53</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 Saint Regis Park - General Fund
General Ledger
For the Period From Jul 1, 2023 to Jul 31, 2023

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

Account ID Account Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
4101 Property Taxes	7/1/23			Beginning Balance			
	7/27/23	072723	CRJ	William and Susan Hodapp - I		569.32	
	7/27/23	072723	CRJ	David and Cordia Harlow - Ite		520.99	
	7/31/23			Current Period Change		1,090.31	-1,090.31
	7/31/23			Ending Balance			-1,090.31
4104 Insurance Premiu	7/1/23			Beginning Balance			
	7/1/23	Rec IPT	GEN	Record Auto-Owners IPT		1,403.72	
	7/1/23	Rec IPT	GEN	Record Auto-Owners IPT		108.55	
	7/31/23			Current Period Change		1,512.27	-1,512.27
	7/31/23			Ending Balance			-1,512.27
4201 Interest	7/1/23			Beginning Balance			
	7/1/23	Int	GEN	Int Deposit		352.39	
	7/1/23	Int	GEN	Interest Income		45.12	
	7/31/23	Rec July act	GEN	Rec 7/31 activity		51.16	
	7/31/23	Rec July act	GEN	Rec 7/31 activity		87.98	
	7/31/23			Current Period Change		536.65	-536.65
	7/31/23			Ending Balance			-536.65
4209 KLC Investment P	7/1/23			Beginning Balance			
	7/31/23	Rec July	GEN	7/1/23-7/31-23 activity		1,805.18	
	7/31/23			Current Period Change		1,805.18	-1,805.18
	7/31/23			Ending Balance			-1,805.18
4310 Court Costs HB41	7/1/23			Beginning Balance			
	7/3/23	Court fees d	GEN	Court fees		1,232.80	
	7/31/23			Current Period Change		1,232.80	-1,232.80
	7/31/23			Ending Balance			-1,232.80
5001 Sanitation	7/1/23			Beginning Balance			
	7/20/23	3703	CDJ	Rumpke of Kentucky - Sanitat	11,739.38		
	7/31/23			Current Period Change	11,739.38		11,739.38
	7/31/23			Ending Balance			11,739.38
5013 Tree Board	7/1/23			Beginning Balance			
	7/20/23	3708	CDJ	Rosemary Miller - Tree Board	500.00		
	7/31/23			Current Period Change	500.00		500.00
	7/31/23			Ending Balance			500.00
5101 Newsletter	7/1/23			Beginning Balance			
	7/20/23	3704	CDJ	Print Worx - Newsletter	717.00		
	7/31/23			Current Period Change	717.00		717.00
	7/31/23			Ending Balance			717.00
5211 Administrative Sal	7/1/23			Beginning Balance			
	7/5/23	070523-01	PRJ	Cheryl Willett	250.00		
	7/5/23	070523-02	PRJ	Craig L. Theis	250.00		
	7/5/23	070523-03	PRJ	James E. Shackelford	250.00		
	7/5/23	070523-04	PRJ	Jason E. Lewis	750.00		
	7/5/23	070523-05	PRJ	Jeffrey P. Weis	250.00		
	7/5/23	070523-06	PRJ	John F. Amback	250.00		
	7/5/23	070523-07	PRJ	Laura K. Lewis	250.00		

City of Saint Regis Park - General Fund
General Ledger
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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
	7/5/23	070523-08	PRJ	William L. Schweickhardt	800.00		
	7/5/23	070523-09	PRJ	Mathew Sanderfer	250.00		
	7/5/23	070523-10	PRJ	William R. Hodapp	900.00		
				Current Period Change	4,200.00		4,200.00
	7/31/23			Ending Balance			4,200.00
5213 Administrative Exp	7/1/23			Beginning Balance			
	7/20/23	3706	CDJ	William Hodapp - Postage - A	9.55		
	7/20/23	3706	CDJ	William Hodapp - UPS - Audit	11.98		
	7/20/23	3706	CDJ	William Hodapp - Stamps for	378.00		
	7/20/23	3705	CDJ	Print Worx - Administrative Ex	204.00		
	7/20/23	Auto	CDJ	Google Workspace - Administ	60.00		
				Current Period Change	663.53		663.53
	7/31/23			Ending Balance			663.53
5301 Street Light Utilitie	7/1/23			Beginning Balance			
	7/20/23	Auto1	CDJ	LG&E - Street Light Utilities	2,502.69		
				Current Period Change	2,502.69		2,502.69
	7/31/23			Ending Balance			2,502.69
5303 Rent	7/1/23			Beginning Balance			
	7/1/23	3702	CDJ	Jeffersontown Fire Dept. - Re	100.00		
				Current Period Change	100.00		100.00
	7/31/23			Ending Balance			100.00
5401 Legal Representati	7/1/23			Beginning Balance			
	7/20/23	3707	CDJ	Singler & Ritsert - Legal Repr	40.00		
				Current Period Change	40.00		40.00
	7/31/23			Ending Balance			40.00
5402 Accounting/Audit	7/1/23			Beginning Balance			
	7/20/23	3711	CDJ	Maddox & Associates - Accou	7,750.00		
				Current Period Change	7,750.00		7,750.00
	7/31/23			Ending Balance			7,750.00
5403 Liability & Casualt	7/1/23			Beginning Balance			
	7/1/23	2023-2024	PJ	KLC Insurance Services - Ge	6,212.00		
	7/1/23	2023-2024	PJ	KLC Insurance Services - Wo	3,291.85		
				Current Period Change	9,503.85		9,503.85
	7/31/23			Ending Balance			9,503.85
5404 Bonding	7/1/23			Beginning Balance			
	7/24/23	Bond refund	GEN	Bond Refund - Davis		15.79	
				Current Period Change		15.79	-15.79
	7/31/23			Ending Balance			-15.79
5408 Payroll Taxes	7/1/23			Beginning Balance			
	7/5/23	070523-01	PRJ	Cheryl Willett	3.63		
	7/5/23	070523-01	PRJ	Cheryl Willett	15.50		
	7/5/23	070523-02	PRJ	Craig L. Theis	15.50		
	7/5/23	070523-02	PRJ	Craig L. Theis	3.63		
	7/5/23	070523-03	PRJ	James E. Shackelford	15.50		
	7/5/23	070523-03	PRJ	James E. Shackelford	3.63		
	7/5/23	070523-04	PRJ	Jason E. Lewis	1.69		

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

For the Period From Jul 1, 2023 to Jul 31, 2023

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

Account ID Account Descript	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit A	Balance
	7/5/23	070523-04	PRJ	Jason E. Lewis	46.50		
	7/5/23	070523-04	PRJ	Jason E. Lewis	10.88		
	7/5/23	070523-05	PRJ	Jeffrey P. Weis	15.50		
	7/5/23	070523-05	PRJ	Jeffrey P. Weis	3.63		
	7/5/23	070523-06	PRJ	John F. Amback	15.50		
	7/5/23	070523-06	PRJ	John F. Amback	3.63		
	7/5/23	070523-07	PRJ	Laura K. Lewis	3.63		
	7/5/23	070523-07	PRJ	Laura K. Lewis	15.50		
	7/5/23	070523-08	PRJ	William L. Schweickhardt	49.60		
	7/5/23	070523-08	PRJ	William L. Schweickhardt	11.60		
	7/5/23	070523-09	PRJ	Mathew Sanderfer	15.50		
	7/5/23	070523-09	PRJ	Mathew Sanderfer	3.63		
	7/5/23	070523-10	PRJ	William R. Hodapp	13.05		
	7/5/23	070523-10	PRJ	William R. Hodapp	55.80		
	7/5/23	070523-10	PRJ	William R. Hodapp	2.03		
				Current Period Change	325.06		325.06
	7/31/23			Ending Balance			325.06
5501 Police/Interlocal A	7/1/23			Beginning Balance			
	7/20/23	3709	CDJ	Sheepdog Security LLC - Poli	5,000.00		
				Current Period Change	5,000.00		5,000.00
	7/31/23			Ending Balance			5,000.00
5601 PVA Tax Rolls & B	7/1/23			Beginning Balance			
	7/20/23	3710	CDJ	Jefferson County PVA - PVA	7,445.20		
				Current Period Change	7,445.20		7,445.20
	7/31/23			Ending Balance			7,445.20

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

Filter Criteria includes: Report order is by Transaction Date.

Date	Reference	Type	Payee/Paid By	Memo	Payment Am	Receipt Amt	Balance
			Opening Balance			11,721.50	11,721.50
7/1/23	Rec IPT	Gen. Jrnl.				1,512.27	13,233.77
7/1/23	3701	Payment	KLC Insurance Agency		9,503.85		3,729.92
7/1/23	3702	Wrt. Chks.	Jeffersontown Fire D		100.00		3,629.92
7/3/23	Court fees d	Gen. Jrnl.				1,232.80	4,862.72
7/5/23	070523-01	Payroll	Cheryl Willett		225.29		4,637.43
7/5/23	070523-02	Payroll	Craig Theis		200.29		4,437.14
7/5/23	070523-03	Payroll	James E. Shackelford		225.29		4,211.85
7/5/23	070523-04	Payroll	Jason E. Lewis		653.54		3,558.31
7/5/23	070523-05	Payroll	Jeffrey P Weis		185.29		3,373.02
7/5/23	070523-06	Payroll	John Amback		225.29		3,147.73
7/5/23	070523-07	Payroll	Laura Krebs Lewis		225.29		2,922.44
7/5/23	070523-08	Payroll	Louie Schweickhardt		696.37		2,226.07
7/5/23	070523-09	Payroll	Mathew Sanderfer		225.29		2,000.78
7/5/23	070523-10	Payroll	William Hodapp		782.02		1,218.76
7/7/23	Transfer	Gen. Jrnl.				25,000.00	26,218.76
7/14/23	EFT	Wrt. Chks.	IRS	61-6085668	2,123.04		24,095.72
7/14/23	EFT1	Wrt. Chks.	Kentucky Dept. of Re		231.90		23,863.82
7/14/23	EFT2	Wrt. Chks.	Lou Metro Rev Comm		277.20		23,586.62
7/14/23	EFT3	Wrt. Chks.	KY Unemployment		14.85		23,571.77
7/20/23	3703	Wrt. Chks.	Rumpke of Kentucky	June Sanitati	11,739.38		11,832.39
7/20/23	3704	Wrt. Chks.	Print Worx		717.00		11,115.39
7/20/23	3705	Wrt. Chks.	Print Worx	Tax Bill Lette	204.00		10,911.39
7/20/23	3706	Wrt. Chks.	William Hodapp	Reimburse	399.53		10,511.86
7/20/23	3707	Wrt. Chks.	Singler & Ritset	June Legal/J	40.00		10,471.86
7/20/23	3708	Wrt. Chks.	Miller, Rosemary	Tree mainten	500.00		9,971.86
7/20/23	3709	Wrt. Chks.	Sheepdog Security LL	June service	5,000.00		4,971.86
7/20/23	3710	Wrt. Chks.	Jefferson County PVA	PVA Tax Roll	7,445.20		-2,473.34
7/20/23	3711	Wrt. Chks.	Maddox & Associates	21-22 Audit	7,750.00		-10,223.34
7/20/23	Auto	Wrt. Chks.	Google	June email	60.00		-10,283.34
7/20/23	Auto1	Wrt. Chks.	LG&E		2,502.69		-12,786.03
7/24/23	Bond refund	Gen. Jrnl.				15.79	-12,770.24
7/26/23	Transfer	Gen. Jrnl.				30,000.00	17,229.76
7/31/23	Transfer PT	Gen. Jrnl.				70.63	17,300.39
		Total			52,252.60	57,831.49	

AMERICAN RECOVERY PLAN ACTIVITY
ST. REGIS PARK

	<u>Date</u>	<u>Ck. #</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u>
First Tranche received	11/16/2021	Dep	193,830.91		193,830.91
Interest income	11/30/2021	Dep	29.75		193,860.66
Checks purchased	12/13/2021	Auto		12.72	193,847.94
Adm fee - KIPDA	10/8/2021	3361 GF		1,938.31	191,909.63
Jeff Co. Sheriff-UHSC prop tax	11/18/2021	3382 GF		4,403.18	187,506.45
Interest income	1/1/2022	Auto	64.74		187,571.19
Interest income	2/1/2022	Auto	63.72		187,634.91
Interest income	3/1/2022	Auto	57.58		187,692.49
Lawrence & Assoc-new curbs	3/10/2022	1001		57,500.00	130,192.49
Interest income	3/31/2022	Dep	46.99		130,239.48
Lawrence & Assoc-new curbs	4/15/2022	1002		38,174.00	92,065.48
Interest income	5/1/2022	Dep	29.73		92,095.21
Interest income	5/31/2022	Dep	22.71		92,117.92
Second Tranche received	6/21/2022	Dep	200,026.83		292,144.75
Interest income	6/30/2022	Dep	60.21		292,204.96
Interest income	7/31/2022	Dep	148.90		292,353.86
Recreaonics-UHSC Pool Cvr	8/2/2022	1003		5,596.82	286,757.04
Admin fee - KIPDA	8/3/2022	1004		1,938.31	284,818.73
Interest income	8/31/2022	Dep	146.32		284,965.05
Interest income	10/2/2022	Dep	249.84		285,214.89
Interest income	10/31/2022	Dep	317.25		285,532.14
Jeff Co Fire Districts	11/21/2022	1005		15,754.00	269,778.14
Interest income	11/30/2022	Dep	469.37		270,247.51
Interest income	12/31/2022	Dep	704.11		270,951.62
Interest income	1/31/2023	Dep	690.37		271,641.99
Interest income	2/28/2023	Dep	625.15		272,267.14
Interest income	3/31/2023	Dep	738.48		273,005.62
Interest income	4/30/2023	Dep	628.28		273,633.90
LIBS Paving Co	5/22/2023	1006		245856.03	27,777.87
Interest income	5/31/2023	Dep	571.40		28,349.27
Interest income	6/30/2023	Dep	49.71		28,398.98
Interest Income	7/31/2023	Dep	45.12		28,444.10

CITY OF ST. REGIS PARK - ROAD FUND
Statement of Receipts and Disbursements - Cash Basis
For the Month and one Month(s) Ending July 31, 2023
For the Year Ending June 30, 2024 - Budget

		Current Month	Year to Date	Budget	Variance
Revenues					
4202	Road Fund (MARF)	\$ 2,944.26	2,944.26	\$ 28,000.00	25,055.74
4203	Road Fund Interest Inc	206.69	206.69	800.00	593.31
4205	Funds from RF Surplus	0.00	0.00	91,200.00	91,200.00
Total Revenues		3,150.95	3,150.95	120,000.00	116,849.05
Expenses					
5002	Snow Removal	0.00	0.00	20,000.00	20,000.00
5011	Street Repairs	0.00	0.00	100,000.00	100,000.00
Total Expenses		0.00	0.00	120,000.00	120,000.00
Net Income		\$ 3,150.95	3,150.95	\$ 0.00	(3,150.95)

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
July 31, 2023

ASSETS

Current Assets		
Road Fund RCB...2469	\$	116,844.33
A/R - Mun Aid		2,667.45
		<hr/>
Total Current Assets		119,511.78
Property and Equipment		
Infrastructure		108,320.00
Accumulated Depreciation		(25,548.00)
		<hr/>
Total Property and Equipment		82,772.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>202,283.78</u>

LIABILITIES AND CAPITAL

Current Liabilities		
		<hr/>
Total Current Liabilities		0.00
Long-Term Liabilities		
		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		0.00
Capital		
Road Fd Gen Fixed Assets Fund	\$	93,604.00
Road Fund		105,528.83
Net Income		3,150.95
		<hr/>
Total Capital		202,283.78
		<hr/>
Total Liabilities & Capital	\$	<u>202,283.78</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
General Ledger**

For the Period From Jul 1, 2023 to Jul 31, 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	7/1/23			Beginning Balance			113,693.38
	7/13/23	Map pmt	GEN	map pmt	2,944.26		
	7/31/23	Int	GEN	Interest Income	206.69		
				Current Period Cha	3,150.95		3,150.95
	7/31/23			Ending Balance			116,844.33
1305 A/R - Mun Aid	7/1/23			Beginning Balance			2,667.45
	7/31/23			Ending Balance			2,667.45
1700 Infrastructure	7/1/23			Beginning Balance			108,320.00
	7/31/23			Ending Balance			108,320.00
1900 Accumulated Depreci	7/1/23			Beginning Balance			-25,548.00
	7/31/23			Ending Balance			-25,548.00
3015 Road Fd Gen Fixed A	7/1/23			Beginning Balance			-93,604.00
	7/31/23			Ending Balance			-93,604.00
3016 Road Fund	7/1/23			Beginning Balance			-105,528.83
	7/31/23			Ending Balance			-105,528.83
4202 Road Fund (MARF)	7/1/23			Beginning Balance			
	7/13/23	Map pmt	GEN	map pmt		2,944.26	
				Current Period Cha		2,944.26	-2,944.26
	7/31/23			Ending Balance			-2,944.26
4203 Road Fund Interest In	7/1/23			Beginning Balance			
	7/31/23	Int	GEN	Interest Income		206.69	
				Current Period Cha		206.69	-206.69
	7/31/23			Ending Balance			-206.69

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>	8-7-23
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>	8-7-23
Review the bank reconciling items (outstanding checks and deposits in transit) for propriety	<u>GW</u>	8-7-23
Investigate significant fluctuations in cash accounts during the month and document findings and explanations/resolutions	<u>GW</u>	8-7-23
Review bank transfers and unusual cash disbursements for propriety	<u>GW</u>	8-7-23
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>	8-7-23

Period Ending

7.31.23