



Financial Statements

TOWN OF ABITA SPRINGS

January to June Financials 2018

Financial Statements of Individual Funds

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08/02/18
Accrual Basis

Town of Abita Springs
Special Revenue Fund Sales Tax/Public Works - Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Other Current Assets	
012010 · Cash Contra - G/F	20,211.77
Total Other Current Assets	<u>20,211.77</u>
Total Current Assets	<u>20,211.77</u>
TOTAL ASSETS	<u><u>20,211.77</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
035020 · Accounts Payable - PW	5,292.97
Total Other Current Liabilities	<u>5,292.97</u>
Total Current Liabilities	<u>5,292.97</u>
Total Liabilities	5,292.97
Equity	
051000 · Fund Balance Public Works	54,851.07
Net Income	-39,932.27
Total Equity	<u>14,918.80</u>
TOTAL LIABILITIES & EQUITY	<u><u>20,211.77</u></u>

Town of Abita Springs
Special Revenue Fund - Sales Tax / Public Work
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
For January to June 2018

	2018 Annual Budget	Current Period Actual	Year to Date Actual	Year to Date Budget	Variance	2017 Actual	
Revenues				6			
060107 - Sales Tax Income - PW	295,000.00	130,645.75	130,645.75	147,500.00	-16,854.25	135,739.88	44.29%
090101. Transfer to General Fund	0.00	0.00	0.00	0.00	0.00	0.00	
Total Revenue	\$295,000.00	\$130,645.75	\$130,645.75	\$147,500.00	44.29%	\$135,739.88	
Expenditures							
080003 - Salaries - Public Works	93,500.00	55,242.75	55,242.75	46,750.00	-8,492.75	33,063.77	59.08%
080004 - Salaries - Payroll Taxes - PW	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
080005 - Employee Benefits & Ins - PW	45,500.00	36,710.47	36,710.47	22,750.00	-13,960.47	37,919.92	80.68%
080006 - Retirement Expense-PW	20,000.00	10,922.80	10,922.80	10,000.00	-922.80	0.00	54.61%
080007 - Contract Labor - PW	8,500.00	5,449.32	5,449.32	4,250.00	-1,199.32	5,391.36	64.11%
080700 - PW Utilities	3,000.00	2,103.12	2,103.12	1,500.00	-603.12	3,209.34	0.00%
080800 - PW - Telephone	2,000.00	2,099.80	2,099.80	1,000.00	-1,099.80	1,178.03	104.99%
082450 - PW - Insurance	39,000.00	17,985.67	17,985.67	19,500.00	1,514.33	17,117.39	46.12%
082605 - Street Repairs - PW	8,000.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00%
083002 - PW Accounting & Auditing	12,000.00	4,333.34	4,333.34	6,000.00	1,666.66	7,751.43	36.11%
083005 - PW - Legal & Professional	3,000.00	12,758.81	12,758.81	1,500.00	-11,258.81	0.00	0.00%
086201 - Land Lease - PW	7,200.00	0.00	0.00	3,600.00	3,600.00	0.00	0.00%
086880 - PW - Garbage Dumpster Disposal	2,000.00	883.08	883.08	1,000.00	116.92	7,084.71	44.15%
087100 - Parks & Recreation - PW	15,000.00	2,708.10	2,708.10	7,500.00	4,791.90	2,014.66	18.05%
087310 - Equipment Repair - PW	2,000.00	1,415.03	1,415.03	1,000.00	-415.03	67.37	70.75%
087320 - PW - Structure R/M	10,800.00	168.75	168.75	5,400.00	5,231.25	0.00	0.00%
087325 - Hazardous Trees - PW	9,000.00	8,230.00	8,230.00	4,500.00	-3,730.00	6,490.00	91.44%
087351 - PW - Auto Gasoline	5,000.00	3,027.74	3,027.74	2,500.00	-527.74	1,409.45	60.55%
087352 - PW - Auto Repair & Maintenance	5,000.00	4,714.89	4,714.89	2,500.00	-2,214.89	4,353.07	94.30%
087700 - Trustee Expenses -PW	3,000.00	312.42	312.42	1,500.00	1,187.58	825.14	10.41%
088100 - PW - Uniforms	1,500.00	1,511.93	1,511.93	750.00	-761.93	1,511.82	100.80%
Total Expenditures	\$295,000.00	\$170,578.02	\$170,578.02	\$147,500.00	57.82%	\$129,387.46	
Excess of Revenue over/under Expenditures		-\$39,932.27	-\$39,932.27				
Fund Balance, Beginning as January 1, 2018	\$54,851.07	100.00%					
Jan-18	-\$24,801.85	}					
Feb-18	\$1,210.14						
Mar-18	-\$8,474.58						
Apr-18	-\$6,923.33						
May-18	-\$3,321.48						
Jun-18	\$2,378.83			-\$39,932.27	\$0.00		
Jul-18							
Aug-18							
Sep-18							
Oct-18							
Nov-18							
Dec-18							
Fund Balance, Ending	\$14,918.80	27.20%	-72.80%				

Town of Abita Springs
General Fund - Balance Sheet
 As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
110101 · Cash - Citizens Bank	293,411.42
110103 · Cash - Interest from T-Bill	26,113.70
110105 · Cash - Farmers Market	542.47
110106 · Cash - Project Fund	178,250.62
110107 · Cash - Floor Account for FED/ST	514.80
110108 · Emergency Preparedness	87,033.96
110109 · Cash -CDBG	20.00
110250 · Cash - Museum Account	16,776.89
110500 · Cash - Water Fest/Halloween \$	1,571.24
110701 · Cash - Grants	485.15
Total Checking/Savings	<u>604,720.25</u>
Other Current Assets	
110610 · Petty Cash GF	172.00
112010 · Cash Contra - Utility Fund	98,107.55
112020 · Cash Contra - Meter Deposit	-657.26
112400 · Cash Contra - Debt Service	-54,444.16
112500 · Cash Contra - Water Festival	2,936.25
112601 · Cash Contra - Cemetery	-35,870.82
112602 · Cash Contra - Cemetery #2	3,968.98
112603 · Cash Contra - Street Construct	-34,432.43
112700 · Cash Contra - MF	-3,387.54
112800 · Cash Contra -Water Fund	-2,936.25
112975 · Cash Contra - Parks	11,580.76
112980 · Cash Contra Acct - Lighting	13,332.52
112985 · Cash Contra - Public Works	-20,211.77
112990 · Cash Contra - Sinking Fund	6,035.46
113020 · Investment - Unrestricted	35,862.52
113030 · Investment - Unrestricted GF	19,471.52
114450 · Due from Opry	-1,500.00
115010 · Property Tax Receivable	172,774.70
115011 · Allowance for Property Tax Unco	-8,638.71
115300 · Accounts Receivable - NSF	6,287.92
115900 · ACCOUNTS RECEIVABLE - FEMA	-1.61
Total Other Current Assets	<u>208,449.63</u>
Total Current Assets	<u>813,169.88</u>
TOTAL ASSETS	<u>813,169.88</u>

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Accrual Basis

Town of Abita Springs
General Fund - Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
131002 · Due to Mausoleum Fund	33,724.87
135001 · Accounts Payable	40,155.74
135050 · FICA	-102.74
135060 · Federal Withholding	-46.16
135070 · State Withholding	-13.52
135080 · UCCS Payable	214.05
135085 · Health Insurance Payable	3,007.70
135090 · Garnishment Payable	177.58
135100 · LMA Retirement	-2,235.11
135350 · Due to Shared Sales Tax	41,524.45
136050 · Deferred Ad Valorem	6,819.00
137000 · DUE TO STPSO	152.00
Total Other Current Liabilities	<u>123,377.86</u>
Total Current Liabilities	<u>123,377.86</u>
Total Liabilities	123,377.86
Equity	
151000 · Fund Balance	574,696.56
Net Income	115,095.46
Total Equity	<u>689,792.02</u>
TOTAL LIABILITIES & EQUITY	<u>813,169.88</u>

Town of Abita Springs
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget To Actual
For January to June 2018

	2018 Annual Budget	Current Period Actual	Year to Date Actual	Year to Date Budget	Variance	2017 Actual	%
Revenues				6			
160010 · Licenses & Permits	7,000.00	3,449.40	3,449.40	3,500.00	-50.60	4,746.70	49.28%
160011 - Alcohol Permit	2,200.00	0.00	0.00	1,100.00	-1,100.00	0.00	0.00%
160012 - Occupational License	42,000.00	36,446.46	36,446.46	42,000.00	-5,553.54	39,085.13	86.78%
160013 - Contractor Permit	3,500.00	1,615.00	1,615.00	1,750.00	-135.00	2,820.00	46.14%
160015 - Tree Permit	800.00	0.00	0.00	400.00	-400.00	170.00	0.00%
160040 · License - Insurance Company	110,000.00	99,823.33	99,823.33	55,000.00	44,823.33	106,814.16	90.75%
160101 · Advalorem Taxes	170,900.00	150,029.17	150,029.17	170,900.00	-20,870.83	155,485.62	87.79%
160102 · Franchise Tax	130,000.00	31,671.21	31,671.21	127,000.00	-95,328.79	28,961.31	24.36%
160104 · Beer Distributing Surcharge Tax	5,500.00	3,003.49	3,003.49	2,750.00	253.49	3,134.35	54.61%
160107 · Sales Tax	295,000.00	130,645.77	130,645.77	147,500.00	-16,854.23	135,739.91	44.29%
160802 · Record Fee	2,000.00	1,200.00	1,200.00	1,000.00	200.00	75.00	60.00%
160803 · Inspection Fees	8,500.00	6,320.00	6,320.00	4,250.00	2,070.00	6,560.00	74.35%
161010 · Town Hall Rental	17,000.00	6,710.00	6,710.00	8,500.00	-1,790.00	10,325.00	39.47%
161011 · Town Hall Clean Up	7,200.00	3,925.00	3,925.00	3,600.00	325.00	4,200.00	54.51%
161020 · Pavilion Rental	0.00	1,750.00	1,750.00	0.00	1,750.00	625.00	0.00%
161501 · Water Festival Revenue	3,200.00	0.00	0.00	1,600.00	-1,600.00	0.00	0.00%
161502 · Interest Income Water Festival	2.00	1.69	1.69	1.00	0.69	1.00	84.50%
161503 · Halloween Donation	3,000.00	100.00	100.00	1,500.00	-1,400.00	0.00	3.33%
161504 · STMA Donation	3,500.00	4,400.00	4,400.00	1,750.00	2,650.00	4,500.00	125.71%
161505 · 4th of July Donation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
161702 · Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
161703 · Grant H.009934-Sideway Lighting	45,000.00	0.00	0.00	22,500.00	-22,500.00	0.00	0.00%
161800 · Museum Income	35,000.00	29,250.75	29,250.75	17,500.00	11,750.75	24,378.88	83.57%
161901 · Advertisement Income	300.00	100.00	100.00	150.00	-50.00	275.00	33.33%
161902 · Miscellaneous Revenue	60,000.00	50,160.94	50,160.94	30,000.00	20,160.94	226.50	83.60%
161903 · Mowing Income	6,000.00	0.00	0.00	3,000.00	-3,000.00	0.00	0.00%
161905 · Culvert Revenue	8,000.00	2,213.00	2,213.00	4,000.00	-1,787.00	9,583.11	27.66%
161908 · Donation Income	10,000.00	6,151.80	6,151.80	5,000.00	1,151.80	0.00	61.52%
161909 · Farmer's Market Income	20,800.00	10,160.00	10,160.00	10,400.00	-240.00	8,873.00	48.85%
161910 · Farmer's Market-EBT Deposit	8,000.00	-123.00	-123.00	4,000.00	-4,123.00	3,012.18	-1.54%
166000 · Interest Income	1,000.00	544.54	544.54	500.00	44.54	496.50	54.45%
169011 · Ticket Fines & Fees	60,000.00	54,303.09	54,303.09	30,000.00	24,303.09	25,327.50	90.51%
Total Revenue	\$1,065,402.00	633,851.64	633,851.64	701,151.00	-67,299.36	575,415.85	59.49%
Expenditures							
180001 · Salaries - Office	209,300.00	110,361.72	110,361.72	104,650.00	-5,711.72	100,230.64	52.73%
180002 · Salaries - Council	38,000.00	19,155.36	19,155.36	19,000.00	-155.36	18,761.34	50.41%
180005 · Employee Benefits & Insurance	78,190.00	35,931.84	35,931.84	39,095.00	3,163.16	39,176.49	45.95%

Town of Abita Springs
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget To Actual
For January to June 2018

	2018 Annual Budget	Current Period Actual	Year to Date Actual	Year to Date Budget	Variance	2017 Actual	%
180006 · Retirement - General Government	20,300.00	14,099.59	14,099.59	10,150.00	-3,949.59	11,068.90	69.46%
180007 · Payroll Taxes	7,080.00	3,894.34	3,894.34	3,540.00	-354.34	3,215.18	55.00%
180008 · Payroll Processing Fees	2,737.00	1,484.64	1,484.64	1,368.50	-116.14	1,412.67	54.24%
180012 · Occupational License Fee	1,500.00	16.03	16.03	1,500.00	1,483.97	931.84	1.07%
180040 · License - Insurance Expenses	3,500.00	2,994.70	2,994.70	3,500.00	505.30	3,182.60	85.56%
180210 · Office Supply & Expense	6,500.00	2,785.37	2,785.37	3,250.00	464.63	3,814.05	42.85%
180215 · Computer Expense	5,000.00	2,893.58	2,893.58	2,500.00	-393.58	4,190.46	57.87%
180220 · Miscellaneous Expenses	300.00	140.00	140.00	150.00	10.00	319.88	46.67%
180222 · Late Fees Charges	100.00	68.85	68.85	50.00	-18.85	-71.38	68.85%
180223 · Financial Charges	0.00	0.00	0.00	0.00	0.00	-114.30	0.00%
180230 · Postage	1,200.00	541.58	541.58	600.00	58.42	487.82	45.13%
180245 · Capital Outlay Museum	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
180601 · Contract Labor	30,000.00	6,889.50	6,889.50	15,000.00	8,110.50	17,802.00	22.97%
180700 · Utilities	9,500.00	7,659.27	7,659.27	4,750.00	-2,909.27	4,439.48	80.62%
180800 · Telephone	6,700.00	3,886.23	3,886.23	3,350.00	-536.23	2,992.10	58.00%
180805 · Tree Inspector Fees	800.00	150.00	150.00	400.00	250.00	125.00	18.75%
181401 · Senior Citizens Benefits	4,000.00	2,233.00	2,233.00	2,000.00	-233.00	2,398.34	55.83%
181502 · Advertisement	300.00	128.00	128.00	150.00	22.00	745.40	42.67%
181506 · Water Festival Setup	3,200.00	2,695.00	2,695.00	1,600.00	-1,095.00	0.00	84.22%
181509 · Farmer's Market Expense-Manager Fee	20,800.00	9,270.00	9,270.00	10,400.00	1,130.00	8,895.00	44.57%
1815091 - FM Financial Expenses	8,000.00	371.40	371.40	4,000.00	3,628.60	150.95	4.64%
181510 - Halloween Expense	3,000.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
181800 · Museum Expenses	29,000.00	21,717.15	21,717.15	14,500.00	-7,217.15	12,484.78	74.89%
181801 · Museum Operational Expenses	6,000.00	1,247.44	1,247.44	3,000.00	1,752.56	9,915.16	20.79%
181903 · STMA Expenses	3,500.00	2,844.31	2,844.31	1,750.00	-1,094.31	3,539.25	81.27%
181904 · 4th of July Expenses	3,000.00	3,000.00	3,000.00	1,500.00	-1,500.00	3,000.00	100.00%
182351 · Auto Gas - General Government	1,700.00	603.97	603.97	850.00	246.03	1,044.32	35.53%
182352 · Auto Repairs & Maintenance -Gen	600.00	194.28	194.28	300.00	105.72	100.32	32.38%
182400 · Inspection Expenditures	8,500.00	7,160.00	7,160.00	4,250.00	-2,910.00	8,920.00	84.24%
182450 · Insurance - General	37,000.00	13,316.64	13,316.64	18,500.00	5,183.36	20,377.58	35.99%
182601 · Street Lights	2,000.00	16,002.29	16,002.29	1,000.00	-15,002.29	0.00	0.00%
183002 · Accounting & Auditing	14,000.00	8,692.39	8,692.39	7,000.00	-1,692.39	7,751.35	62.09%
183003 · Advertising & Publications	4,500.00	2,988.17	2,988.17	2,250.00	-738.17	2,404.54	66.40%
183004 · Janitorial Expense	3,700.00	2,187.94	2,187.94	1,850.00	-337.94	1,964.10	59.13%
183005 · Legal & Professional _	12,000.00	10,729.39	10,729.39	6,000.00	-4,729.39	5,996.13	89.41%
183006 · Pest Control	475.00	475.00	475.00	475.00	0.00	475.00	100.00%
183007 · Recording	1,500.00	2,155.00	2,155.00	750.00	-1,405.00	696.00	143.67%

Town of Abita Springs General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance Budget To Actual For January to June 2018

	2018 Annual Budget	Current Period Actual	Year to Date Actual	Year to Date Budget	Variance	2017 Actual	%
183008 · Coding	2,000.00	515.00	515.00	1,000.00	485.00	515.00	25.75%
183101 · Dues & Subscriptions	1,000.00	505.00	505.00	500.00	-5.00	425.00	50.50%
183102 · Conventions, Meetings, & Travel	3,000.00	320.15	320.15	1,500.00	1,179.85	451.80	10.67%
187100 · Park & Recreation Expense	0.00	6,850.25	6,850.25	0.00	-6,850.25	436.88	0.00%
187310 · Repair & Maintenance - Equipment	1,500.00	1,618.90	1,618.90	750.00	-868.90	0.00	107.93%
187311 · Office Equipment Maintenance	800.00	1,010.00	1,010.00	400.00	-610.00	710.00	126.25%
187320 · Repair & Maintenance - Structure	66,900.00	5,306.08	5,306.08	33,450.00	28,143.92	8,790.37	7.93%
187328 · Disaster Recovery Costs	1,800.00	0.00	0.00	900.00	900.00	150.50	0.00%
187600 · St. Tammany Assessor	7,000.00	7,081.20	7,081.20	3,500.00	-3,581.20	6,930.00	101.16%
187700 · Trustee Expense	2,000.00	312.42	312.42	1,000.00	687.58	999.67	15.62%
189001 · Salaries - Police	0.00	0.00	0.00	0.00	0.00	4,720.50	0.00%
189002 · Insurance & Benefits - Police	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
189004 · Payroll Taxes - Police	0.00	0.00	0.00	0.00	0.00	370.38	0.00%
189005 · Police Contract Detail	293,250.00	146,599.75	146,599.75	146,625.00	25.25	122,166.67	49.99%
189450 · General Insurance - Police	1,000.00	0.00	0.00	500.00	500.00	0.00	0.00%
189703 · Capital Outlay-Other Expense	0.00	0.00	0.00	0.00	0.00	1,785.00	0.00%
189713 · GRANT H.009934-Sideway Lighting	45,000.00	0.00	0.00	22,500.00	22,500.00	0.00	0.00%
189801 · Telephone - Police	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
189905 · Clerk of Court Salary	29,370.00	14,864.67	14,864.67	14,685.00	-179.67	17,363.52	50.61%
189910 · Clerk of Court Ins & Benefit	14,000.00	6,364.20	6,364.20	7,000.00	635.80	5,857.41	45.46%
189915 · Clerk of Court Office Supply	0.00	426.99	426.99	0.00	-426.99	0.00	0.00%
189925 · Clerk of Court Witness Fees	1,800.00	900.00	900.00	900.00	0.00	900.00	50.00%
189930 · Clerk of Court State Court Fees	4,000.00	2,415.10	2,415.10	2,000.00	-415.10	1,455.88	60.38%
189935 · Clerk of Court Magistrate	3,500.00	2,702.50	2,702.50	1,750.00	-952.50	487.50	77.21%
Total Expenditures	\$1,065,402.00	518,756.18	518,756.18	\$535,438.50	48.69%	477,339.07	48.69%
Excess of Revenue over/under Expenditures		115,095.46	115,095.46				2017
Fund Balance, Beginning as January 1, 2018	\$574,696.56	100.00%				\$538,083.56	
Jan-18	\$38,455.87	}					2018
Feb-18	\$54,175.59					\$574,696.56	
Mar-18	-\$2,763.74						
Apr-18	\$6,352.53						
May-18	-\$19,258.02						
Jun-18	\$38,133.23			\$115,095.46	\$0.00		
Jul-18							
Aug-18							
Sep-18							
Oct-18							
Nov-18							
Dec-18							
Fund Balance, Ending	\$689,792.02	120.03%	20.03%				

Town of Abita Springs
Enterprise Fund - Utility Systems - Balance Sheet
 As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
210005 · Cash - Utility Assistance Fund	5,031.92
210010 · Cash - Sewer Construction	501.91
210020 · Cash - Water Tower Fund	77,193.69
210031 · Cash - Meter Deposit	105,354.77
210040 · Cash - UF- Reserve	95,205.66
210050 · Cash - UF - Contingency	64,420.51
210060 · Cash - UF Sinking Fund	233,409.36
210070 · Cash - Sewer Debt Service	916.06
Total Checking/Savings	582,033.88
Other Current Assets	
210610 · Petty Cash	500.00
212010 · Cash Contra - General Fund	-20,697.64
212020 · Cash Contra-Meter Deposit	-40,704.65
212100 · Prepaid Gas	7,295.56
213310 · Investment - Meter Deposits	44,238.72
213320 · Investment - Meter Deposit II	35,788.24
213400 · Investment - Capital Additons	38,310.95
213500 · Plant & Equipment	4,937,473.15
213550 · Equipment Purchase - UF	6,669.59
213600 · Reserve for Depreciation	-2,858,354.88
213800 · Investment - Bond Reserve Fund	7,175.38
213850 · Bond Issuance Cost	-0.28
215010 · Customer Accounts Receivable	278,808.04
217000 · Allowance for Bad Debt	-70,869.85
Total Other Current Assets	2,365,632.33
Total Current Assets	2,947,666.21
TOTAL ASSETS	2,947,666.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230000 · Deferred Outflows-Pension	-172,625.00
235010 · Accounts Payable - Gas	21,595.10
235020 · Accounts Payable - UF	34,967.35
235100 · Accrued Interest Payable	4,154.00
235125 · Accrued Wages	2,286.00
235130 · Accrued Payroll Taxes	32.00
235150 · Accrued Compensated Absences	11,429.00
245200 · Customer Deposits	144,037.26
245218 · Utilities Rev Bond-Serie 2017	59,811.00

Town of Abita Springs
Enterprise Fund - Utility Systems - Balance Sheet
 As of June 30, 2018

	Jun 30, 18	
245300 · Net Pension Liability	640,030.00	
245415 · Bonds Pay-04 Refunding Rev Bd	197,000.00	
245420 · Utl Project COI 2012	83,000.00	
245800 · Revenue Bonds Payable - Current	13,000.00	
245801 · CID - Current Portion	25,000.00	
250000 · Deferred Inflows-Pension	34,756.00	
Total Other Current Liabilities	1,098,472.71	
Total Current Liabilities	1,098,472.71	
Total Liabilities	1,098,472.71	
Equity		
250100 · Sewer Equipment Fund	1,780,788.00	} 1,607,467.71
250300 · Meter Deposit Reserve	-34,746.00	
250400 · Capital Improvements	500.71	
250800 · Revenue Bond Reserve Fund	284,765.00	
252011 · Fund Balance - Utilities	-424,140.00	
Net Income	242,025.79	
Total Equity	1,849,193.50	
TOTAL LIABILITIES & EQUITY	2,947,666.21	

Town of Abita Springs
Enterprise Fund - Utility Systems
Statement of Revenues, Expenses and Changes in Retained Earnings
Budget to Actual
For January to June 2018

	2018 Annual Budget	Current Period Actual	Year to Date actual	Year to Date Budget	Variance	2017 Actual	
Revenues				6			
260002 · Gas Sales	546,000.00	324,815.09	324,815.09	273,000.00	51,815.09	273,777.95	59.49%
260003 · Water Sales	326,400.00	173,578.76	173,578.76	163,200.00	10,378.76	91,457.37	53.18%
260004 · Sewer Sales	492,000.00	269,805.66	269,805.66	246,000.00	23,805.66	175,282.05	54.84%
260011 · Utility Assistance Fund Income	1,200.00	74.34	74.34	600.00	-525.66	208.82	6.20%
260012 · Gas Service Fee	11,350.00	5,388.00	5,388.00	5,675.00	-287.00	7,842.00	47.47%
260013 · Water Service Fee	15,195.00	7,173.00	7,173.00	7,597.50	-424.50	6,994.43	47.21%
260014 · Sewer Service Fee	13,770.00	6,581.00	6,581.00	6,885.00	-304.00	6,359.00	47.79%
260015 · Garbage Service Fee	14,630.00	7,009.00	7,009.00	7,315.00	-306.00	6,774.00	47.91%
260120 · Water Tower Rental Income	15,480.00	6,740.25	6,740.25	7,740.00	-999.75	5,129.00	43.54%
260140 · Grant Income - UF	0.00	0.00	0.00	108,000.00	-108,000.00	38,000.00	0.00%
261910 · Miscellaneous Income	7,000.00	882.38	882.38	3,500.00	-2,617.62	3,905.00	12.61%
261911 · Safe Drinking Water Program	13,560.00	7,149.00	7,149.00	6,780.00	369.00	3,482.00	52.72%
266000 · Interest Income - UF	250.00	202.45	202.45	125.00	77.45	121.15	80.98%
267802 · Installation Fees - Gas	7,000.00	533.33	533.33	3,500.00	-2,966.67	0.00	7.62%
267803 · Installation Fees - Water	9,000.00	1,029.23	1,029.23	4,500.00	-3,470.77	0.00	11.44%
267804 · Installation Fees - Sewer	9,000.00	4,646.34	4,646.34	4,500.00	146.34	0.00	51.63%
267851 · Late Fees	27,000.00	16,296.25	16,296.25	13,500.00	2,796.25	10,438.74	60.36%
267852 · Connect Fees	50,000.00	35,827.99	35,827.99	25,000.00	10,827.99	46,231.80	71.66%
267853 · Infrastructure Capacity Fee	180,245.00	32,499.80	32,499.80	90,122.50	-57,622.70	37,799.99	18.03%
267855 · Developmental Fees	0.00	12,439.60	12,439.60	0.00	12,439.60	0.00	0.00%
267880 · Garbage Sales	252,000.00	136,720.30	136,720.30	126,000.00	10,720.30	126,620.83	54.25%
Total Revenue	\$1,991,080.00	\$1,049,391.77	\$1,049,391.77	\$1,103,540.00	52.70%	\$840,424.13	
Expenditures							
280002 · Salaries - Gas	\$87,200.00	35,158.89	35,158.89	43,600.00	8,441.11	39,192.86	40.32%
280003 · Salaries - Water	\$87,200.00	35,999.41	35,999.41	43,600.00	7,600.59	41,593.79	41.28%
280004 · Salaries- Sewerage	\$87,200.00	36,705.37	36,705.37	43,600.00	6,894.63	40,523.07	42.09%
280102 · Employee Benefits & Insurance G	\$19,000.00	9,697.14	9,697.14	9,500.00	-197.14	9,278.44	51.04%
280103 · Employee Benefits Insurance Wa	\$19,000.00	9,900.34	9,900.34	9,500.00	-400.34	9,610.63	52.11%
280104 · Emplee Bene & Ins - Sewer	\$19,000.00	10,124.50	10,124.50	9,500.00	-624.50	10,105.13	53.29%
280202 · Retirement Expense - Gas	\$29,000.00	9,893.08	9,893.08	14,500.00	4,606.92	8,047.32	34.11%
280203 · Retirement Expense - Water	\$29,000.00	9,893.08	9,893.08	14,500.00	4,606.92	8,844.71	34.11%
280204 · Retirement Expense - Sewer	\$29,000.00	9,893.08	9,893.08	14,500.00	4,606.92	9,077.50	34.11%
280402 · Payroll Taxes - Gas	\$2,000.00	613.97	613.97	1,000.00	386.03	667.93	30.70%
280403 · Payroll Taxes - Water	\$2,000.00	626.36	626.36	1,000.00	373.64	701.94	31.32%
280404 · Payroll Taxes - Sewer	\$2,000.00	636.44	636.44	1,000.00	363.56	686.20	31.82%

Town of Abita Springs
Enterprise Fund - Utility Systems
Statement of Revenues, Expenses and Changes in Retained Earnings
Budget to Actual
For January to June 2018

	2018 Annual Budget	Current Period Actual	Year to Date actual	Year to Date Budget	Variance	2017 Actual	
280602 - Contract Labor - Gas	\$0.00	3,800.00	3,800.00	0.00	-3,800.00	0.00	#DIV/0!
280603 - Contract Labor - Water	\$67,623.00	3,850.00	3,850.00	33,811.50	29,961.50	0.00	5.69%
280604 - Contract Labor - Sewerage	\$67,623.00	5,650.00	5,650.00	33,811.50	28,161.50	0.00	8.36%
280605 · Sewer Plant Operator	\$48,000.00	24,013.50	24,013.50	24,000.00	-13.50	24,013.50	50.03%
280702 · Utilities - Gas	\$3,500.00	2,020.10	2,020.10	1,750.00	-270.10	1,251.75	57.72%
280703 · Utilities - Water	\$9,000.00	4,718.49	4,718.49	4,500.00	-218.49	5,111.48	52.43%
280704 · Utilities - Sewerage	\$54,000.00	25,699.15	25,699.15	27,000.00	1,300.85	23,932.53	47.59%
282010 · Miscellaneous Expense	\$500.00	1,786.72	1,786.72	0.00	-1,786.72	0.00	0.00%
282015 · Computer Expense UF	\$6,000.00	2,661.54	2,661.54	3,000.00	338.46	6,110.70	44.36%
282020 · Office Supply & Expense UF	\$6,500.00	4,164.68	4,164.68	3,250.00	-914.68	4,495.52	64.07%
282030 · Postage UF	\$2,500.00	541.57	541.57	1,250.00	708.43	1,301.34	21.66%
282040 · Telephone UF	\$9,500.00	4,348.55	4,348.55	4,750.00	401.45	4,810.64	45.77%
282300 · Small Tools & Equipment	\$0.00	1,239.00	1,239.00	0.00	-1,239.00	0.00	0.00%
282310 · Capital Purchases	\$0.00	5,012.00	5,012.00	0.00	-5,012.00	0.00	0.00%
282351 · Auto Gas	\$12,000.00	7,478.37	7,478.37	6,000.00	-1,478.37	8,772.52	62.32%
282352 · Auto Repairs & Maintenance - UF	\$3,000.00	2,328.70	2,328.70	1,500.00	-828.70	4,353.76	77.62%
282400 · Depreciation	\$105,000.00	50,999.92	50,999.92	52,500.00	1,500.08	51,647.45	48.57%
282450 · General Insurance	\$70,000.00	31,080.44	31,080.44	35,000.00	3,919.56	30,953.50	44.40%
282810 - Safe Drinking Water Fee	\$12,000.00	6,825.75	6,825.75	6,000.00	-825.75	5,480.35	56.88%
283011 · Billing Expense	\$10,200.00	5,011.88	5,011.88	5,100.00	88.12	4,338.17	49.14%
283012 · Accounting & Auditing	\$10,000.00	13,051.40	13,051.40	5,000.00	-8,051.40	7,751.30	130.51%
283013 · Advertising & Publications -UF	\$5,000.00	0.00	0.00	2,500.00	2,500.00	37.50	0.00%
283014 - Utility Grant Expense	\$0.00	0.00	0.00	0.00	0.00	39,900.00	0.00%
283015 · Legal & Professional	\$10,000.00	3,475.00	3,475.00	5,000.00	1,525.00	5,996.08	34.75%
283410 - Utility Fund Assistance Expense	\$800.00	0.00	0.00	400.00	400.00	0.00	0.00%
283411 · Dues & Subscriptions - UF	\$500.00	500.00	500.00	250.00	-250.00	500.00	100.00%
283412 · Conventions, Meetings & Travel	\$15,000.00	202.16	202.16	7,500.00	7,297.84	2,532.08	1.35%
285000 · Interest Expense UF	\$25,000.00	7,938.00	7,938.00	12,500.00	4,562.00	10,803.00	31.75%
285302 · Natural Gas Purchases	\$175,000.00	136,595.78	136,595.78	87,500.00	-49,095.78	130,624.37	78.05%
285303 · Operational Fees-Gas	\$10,000.00	7,093.56	7,093.56	0.00	0.00	3,332.52	0.00
285304 · Operational Fees-Water	\$15,000.00	15,214.42	15,214.42	0.00	0.00	8,301.14	0.00
285305 · Operational Fees- Sewer	\$10,000.00	4,859.83	4,859.83	0.00	0.00	2,212.58	0.00
285602 · Materials - Gas	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00%
285603 · Materials - Water	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Town of Abita Springs
Enterprise Fund - Utility Systems
Statement of Revenues, Expenses and Changes in Retained Earnings
Budget to Actual
For January to June 2018

	2018 Annual Budget	Current Period Actual	Year to Date actual	Year to Date Budget	Variance	2017 Actual	
285604 · Materials - Sewer	\$336,000.00	0.00	0.00	168,000.00	168,000.00	0.00	0.00%
286880 · Garbage Pick Up	\$200,000.00	113,091.00	113,091.00	100,000.00	-13,091.00	104,051.22	56.55%
286890 · Commercial Pick Up	\$15,000.00	2,049.30	2,049.30	0.00	0.00	2,448.40	13.66%
287300 · Base Line Water Testing	\$0.00	0.00	0.00	0.00	0.00	8,648.80	0.00%
287301 · Utility Maint/Repairs Structure	\$12,000.00	4,647.91	4,647.91	6,000.00	1,352.09	8,522.52	38.73%
287302 · Maintenance - Gas	\$45,000.00	28,306.74	28,306.74	22,500.00	-5,806.74	23,676.17	62.90%
287303 · Maintenance - Water	\$65,000.00	19,662.68	19,662.68	32,500.00	12,837.32	55,360.68	30.25%
287304 · Maintenance - Sewerage	\$103,734.00	51,193.93	51,193.93	51,867.00	673.07	89,301.67	49.35%
287305 · Utility Maint/Repairs Equipment	\$10,000.00	10,613.06	10,613.06	5,000.00	-5,613.06	5,352.89	106.13%
287307 · Hurricane/Storm Expense	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00%
287310 · Maintenances-Sewer Plant	\$25,000.00	24,987.03	24,987.03	12,500.00	-12,487.03	11,722.62	99.95%
288100 · Uniforms UF	\$4,500.00	1,512.16	1,512.16	2,250.00	737.84	1,661.60	33.60%
Total Expenditures	\$1,991,080.00	\$807,365.98	\$807,365.98	\$970,290.00	40.55%	\$877,639.87	
Excess of Revenue over/under Expenditures		\$242,025.79	\$242,025.79				
Fund Balance, Beginning as January 1, 2018	\$1,607,169.63	100.00%	\$0.00				2017
Jan-18	\$72,153.43	}					\$1,627,239.00
Feb-18	\$60,842.96						2018
Mar-18	\$5,432.77						\$1,607,169.63
Apr-18	\$37,140.40						2019
May-18	\$35,869.13						
Jun-18	\$30,587.10			\$242,025.79	\$0.00		2020
Jul-18		}					
Aug-18							
Sep-18							
Oct-18							
Nov-18							
Dec-18							
Fund Balance, Ending	\$1,849,195.42	115.06%	15.06%				

Town of Abita Springs
Special Revenue Fund - Cemetery
 As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
310602 · Cash - Cemetery Fund 2	154,962.66
Total Checking/Savings	154,962.66
Other Current Assets	
312601 · Cash Contra - Cemetery Fund#1	36,020.82
312602 · Cash Contra - Cemetery Fund	-4,118.98
312603 · Mausoleum - GF Contra	3,387.54
312604 · Mausoleum - Due to GF	33,724.87
313601 · Investments	4,305.94
Total Other Current Assets	73,320.19
Total Current Assets	228,282.85
TOTAL ASSETS	228,282.85
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
345020 · Accounts Payable Cemetery	400.00
Total Other Current Liabilities	400.00
Total Current Liabilities	400.00
Total Liabilities	400.00
Equity	
351601 · Fund Balance - CF	225,656.48
Net Income	2,226.37
Total Equity	227,882.85
TOTAL LIABILITIES & EQUITY	228,282.85

Town of Abita Springs
Special Revenue Fund Cemetery
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
For January to June 2018

	2018 Annual Budget	Current Period Actual	Year to Date Actual	Year to Date Budget	Variance	2017 Actual	%
Revenues				6			
360651 - Plot Sales	25,000.00	4,800.00	4,800.00	12,500.00	-7,700.00	12,000.00	19.20%
360652 - Interest Income	158.00	76.37	76.37	79.00	-2.63	76.55	48.34%
360654-Mis.Income - Funeral Home Fee	0.00	100.00	100.00	0.00	100.00	0.00	0.00%
Use of previous year fund balance	80,000.00	0.00	0.00	40,000.00	-40,000.00	0.00	0.00%
Total Revenue	\$105,158.00	\$4,976.37	\$4,976.37	\$12,579.00	4.73%	\$12,076.55	
Expenditures							
380602 - Contract Labor - Cemetery	5,000.00	600.00	600.00	0.00	0.00	2,768.23	0.00%
381602 - Repairs & Maint - Cemetery	20,158.00	2,150.00	2,150.00	10,079.00	7,929.00	2,550.00	10.67%
390602 - Capital Outlays	80,000.00	0.00	0.00	40,000.00	40,000.00	0.00	0.00%
Total Expenditures	\$105,158.00	\$2,750.00	\$2,750.00	\$50,079.00	2.62%	\$5,318.23	
Excess of Revenue over/under Expenditures		\$2,226.37	\$2,226.37				
Fund Balance, Beginning as January 1,	\$225,656.48	100.00%					2017
Jan-18	\$1,062.96	}				\$220,345.39	
Feb-18	-\$588.25						2018
Mar-18	\$813.07					\$225,656.48	
Apr-18	\$812.66						
May-18	\$913.15						
Jun-18	-\$787.22			\$2,226.37	\$0.00		
Jul-18							
Aug-18							
Sep-18							
Oct-18							
Nov-18							
Dec-18							
Fund Balance, Ending	\$227,882.85	100.99%	0.99%				

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08/03/18
Accrual Basis

Town of Abita Springs
DSF - 2005/2014 Refundind Streer Bond - Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
410000 · Cash - Sinking Fund 4005236	70,885.13
Total Checking/Savings	<u>70,885.13</u>
Other Current Assets	
412000 · Cash Contra - General Fund SF	54,444.16
412200 · Allowance for Property Taxes	-5,486.30
413000 · Investment SF	17,846.73
415200 · Property Taxes Receivable - PIB	109,726.49
Total Other Current Assets	<u>176,531.08</u>
Total Current Assets	<u>247,416.21</u>
TOTAL ASSETS	<u><u>247,416.21</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
436050 · Deferred Ad Valorem 2005DSF	4,330.00
Total Other Current Liabilities	<u>4,330.00</u>
Total Current Liabilities	<u>4,330.00</u>
Total Liabilities	4,330.00
Equity	
451000 · Fund Balance -SF	240,273.17
Net Income	<u>2,813.04</u>
Total Equity	<u>243,086.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>247,416.21</u></u>

Town of Abita Springs
Debt Service Fund - 2005/2014 Refunding Street Bond - P&L
January through June 2018

	Jan - Jun 18	Jan - Jun 17
Income		
460001 · Real Estate Taxes - PIB Sinking	95,280.63	98,745.91
460003 · Interest Income PIB Sinking Fun	43.66	35.03
Total Income	95,324.29	98,780.94
Gross Profit	95,324.29	98,780.94
Expense		
482815 · PRINCIPAL PYMT 2005 GOB	50,000.00	45,000.00
482817 · INT EXP 2005 GOB	2,286.25	2,950.00
482824 · Interest Payment 2014 GOB	5,225.00	5,256.25
482830 · Principal Payments - Debt Servi	35,000.00	30,000.00
Total Expense	92,511.25	83,206.25
Net Income	<u>2,813.04</u>	<u>15,574.69</u>

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08/03/18
Accrual Basis

Town of Abita Springs
Capital Project Fund - Sewer Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Other Current Assets	
512003 · CASH CONTRA - GF	-9,615.32
Total Other Current Assets	<u>-9,615.32</u>
Total Current Assets	<u>-9,615.32</u>
TOTAL ASSETS	<u><u>-9,615.32</u></u>
LIABILITIES & EQUITY	
Equity	
555000 · Fund Balance - Street Construct	46.05
Net Income	<u>-9,661.37</u>
Total Equity	<u>-9,615.32</u>
TOTAL LIABILITIES & EQUITY	<u><u>-9,615.32</u></u>

Town of Abita Springs
Capital Project Fund - Sewer/Street Profit & Loss
January through June 2018

	Jan - Jun 18	Jan - Jun 17
Income		
560010 · Proceeds from Debt#1	110,843.44	0.00
Total Income	110,843.44	0.00
Gross Profit	110,843.44	0.00
Expense		
580245 · Capital Outlay.	93,642.31	0.00
583000 · Professional Fees	26,862.50	0.00
Total Expense	120,504.81	0.00
Net Income	<u>-9,661.37</u>	<u>0.00</u>

10:50 AM
08/03/18
Accrual Basis

Town of Abita Springs
Debt Service Fund 2009 Street Bond -Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
610000 · Cash - Sinking Fund Streets	47,687.61
Total Checking/Savings	<u>47,687.61</u>
Other Current Assets	
612010 · Cash Contra - Sinking	-1,528.46
Total Other Current Assets	<u>-1,528.46</u>
Total Current Assets	<u>46,159.15</u>
TOTAL ASSETS	<u><u>46,159.15</u></u>
LIABILITIES & EQUITY	
Equity	
651000 · Fund Balance - Debt Service 2	26,873.83
Net Income	19,285.32
Total Equity	<u>46,159.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>46,159.15</u></u>

10:15 AM
08/03/18
Accrual Basis

Town of Abita Springs
Debt Service Fund 2009 Street Bond Profit & Loss Detail
January through June 2018

	<u>Jan - Jun 18</u>	<u>Jan - Jun 17</u>
Income		
660020 · Ltd Tax Bonds Ser2009 Int Inc	18.12	18.91
666100 · Transfer from GF	24,000.00	27,600.00
Total Income	<u>24,018.12</u>	<u>27,618.91</u>
Gross Profit	24,018.12	27,618.91
Expense		
680022 · ' LtdTaxBondSeries2012 Interes	4,732.80	5,331.20
Total Expense	<u>4,732.80</u>	<u>5,331.20</u>
Net Income	<u><u>19,285.32</u></u>	<u><u>22,287.71</u></u>

4:27 PM
08/02/18
Accrual Basis

Town of Abita Springs
Special Revenue Fund Lighting - Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
710000 · Cash - Special Revenue Lighting	19,067.93
Total Checking/Savings	<u>19,067.93</u>
Other Current Assets	
712010 · Cash Contra Acct - GF	-13,332.52
715010 · A/R Ad Valorem	21,945.00
715011 · Allow for Doubtful Accounts	-1,097.00
Total Other Current Assets	<u>7,515.48</u>
Total Current Assets	<u>26,583.41</u>
TOTAL ASSETS	<u><u>26,583.41</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
736050 · Deferred Ad Valorem Lighting	866.00
Total Other Current Liabilities	<u>866.00</u>
Total Current Liabilities	<u>866.00</u>
Total Liabilities	866.00
Equity	
751000 · Fund Balance - Lighting	6,653.48
Net Income	<u>19,063.93</u>
Total Equity	<u>25,717.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>26,583.41</u></u>

Town of Abita Springs
Special Revenue Fund Lighting
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
For January to June 2018

	2018 Annual	Current	Year to Date	Year to Date		2017 Actual		2019 Budget
	Budget	Period	Actual	Budget	Variance			
		Actual						
Revenues				6				
760010 · Special Revenue Lighting Inc	25,012.00	19,056.11	19,056.11	12,506.00	-6,550.11	19,749.18	76.19%	25,012.00
760020 · Interest Income SRLF	1,000.00	7.82	7.82	500.00	492.18	7.79	0.78%	1,000.00
Total Revenue	\$26,012.00	\$19,063.93	\$19,063.93	\$13,006.00	73.29%	\$19,756.97		\$26,012.00
Expenditures								
780011 · Advalorem Cost Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
780010 · Spec Rev Light Exp	26,012.00	0.00	0.00	13,006.00	0.00	13,721.20	0.00%	26,012.00
Total Expenditures	26,012.00	0.00	0.00	13,006.00	0.00%	0.00		26,012.00
Excess of Revenue over/under Expenditures		\$19,063.93	\$19,063.93					\$0.00
Fund Balance, Beginning as January 1, 2018	\$6,653.48	100.00%						2017
Jan-18	\$15,485.36							\$10,950.52
Feb-18	\$2,223.70							2018
Mar-18	\$514.90							\$6,653.48
Apr-18	\$294.79							
May-18	\$197.60							
Jun-18	\$347.58		\$19,063.93	\$0.00				
Jul-18								
Aug-18								
Sep-18								
Oct-18								
Nov-18								
Dec-18								
Fund Balance, Ending	\$25,717.41	386.53%	286.53%					

4:14 PM
08/02/18
Accrual Basis

Town of Abita Springs
Special Revenue Fund Park and Recreation - Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
810000 · Cash - Special Revenue Parks	9,344.06
810010 · Cash - COI Series 2010 Sinking	311.17
Total Checking/Savings	<u>9,655.23</u>
Other Current Assets	
812010 · Cash Contra - GF__	-3,580.76
815010 · A/R Ad Valorem Taxes	43,890.00
815011 · Allowance for Doubtful Account	-2,195.00
Total Other Current Assets	<u>38,114.24</u>
Total Current Assets	<u>47,769.47</u>
TOTAL ASSETS	<u><u>47,769.47</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
836050 · Deferred Ad Valorem - Parks	1,732.00
Total Other Current Liabilities	<u>1,732.00</u>
Total Current Liabilities	<u>1,732.00</u>
Total Liabilities	1,732.00
Equity	
851000 · Fund Balance - Parks	36,501.70
Net Income	9,535.77
Total Equity	<u>46,037.47</u>
TOTAL LIABILITIES & EQUITY	<u><u>47,769.47</u></u>

Town of Abita Springs
Special Revenue Fund - Parks and Recreation
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
For January to June 2018

	2018 Annual Budget	Current Period	Year to Date	Year to Date		2017 Actual	
		Actual	Actual	Budget	Variance		
Revenues				6			
860010 · Special Revenue Parks Inc	45,000.00	38,112.27	38,112.27	22,500.00	-15,612.27	39,412.75	84.69%
860020 · Interest Income SRPF	15.00	10.77	10.77	7.50	-3.27	8.64	71.80%
Park and Pavillion rental	3,500.00	0.00	0.00	1,750.00	1,750.00	0.00	0.00%
Total Revenue	\$48,515.00	\$38,123.04	\$38,123.04	\$24,257.50	78.58%	\$39,421.39	
Expenditures							
880010 · Spec Rev Parks Exp	0.00	0.00	0.00	0.00	0.00	13,541.93	0.00%
880010.1 Telephone	600.00	0.00	0.00	300.00	300.00	0.00	0.00%
880010.2 Lawn and Garden Park	8,900.00	3,012.94	3,012.94	4,450.00	1,437.06	0.00	33.85%
880010.3 Electricity	10,800.00	3,369.39	3,369.39	5,400.00	2,030.61	0.00	31.20%
880010.4 Contract labor	2,760.00	1,237.50	1,237.50	1,380.00	142.50	0.00	44.84%
880010.5 Cleaning Supply	800.00	2,520.42	2,520.42	400.00	-2,120.42	0.00	315.05%
880010.6 Maintenance	9,775.00	3,867.02	3,867.02	4,887.50	1,020.48	0.00	39.56%
880011 · Advalorem Cost Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
882200 - Interest Expense - COI	880.00	580.00	580.00	440.00	-140.00	842.50	65.91%
882210 - Principal Payment - COI	14,000.00	14,000.00	14,000.00	7,000.00	-7,000.00	22,000.00	100.00%
Total Expenditures	\$48,515.00	\$28,587.27	\$28,587.27	\$24,257.50	58.92%	\$36,384.43	
Excess of Revenue over/under Expenditures	\$0.00	\$9,535.77	\$9,535.77				
Fund Balance, Beginning as January	\$36,501.70	100.00%					2017
Jan-18	\$30,970.74					\$37,468.81	
Feb-18	\$4,447.40					2018	
Mar-18	-\$13,551.37					\$36,501.70	
Apr-18	\$588.41						
May-18	\$393.99						
Jun-18	-\$13,313.40		\$9,535.77	\$0.00			
Jul-18							
Aug-18							
Sep-18							
Oct-18							
Nov-18							
Dec-18							
Fund Balance, Ending	\$46,037.47	126.12%	26.12%				

4:38 PM
08/02/18
Accrual Basis

Town of Abita Springs
Special Revenue Fund Shared Sales Tax - Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
910950 · Cash - Shared Sales Tax	249,050.13
Total Checking/Savings	<u>249,050.13</u>
Other Current Assets	
911000 · Cash Contra-Shared Sales Tax	-4,507.00
912010 · Due from General Fund	41,524.45
Total Other Current Assets	<u>37,017.45</u>
Total Current Assets	<u>286,067.58</u>
TOTAL ASSETS	<u><u>286,067.58</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
935020 · A/P - Shared Sales Tax	1,200.02
Total Other Current Liabilities	<u>1,200.02</u>
Total Current Liabilities	<u>1,200.02</u>
Total Liabilities	1,200.02
Equity	
951000 · SHARED SALES TAX FUND BALANCE	273,169.74
Net Income	11,697.82
Total Equity	<u>284,867.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>286,067.58</u></u>

Town of Abita Springs
Special Revenue Fund - Shared Sales Tax
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
For January to June 2018

	2018 Annual Budget	Current Period Actual	Year to Date Actual	Year to Date Budget	Variance	2017 Actual	
Revenues				6			
960110 - Sales Tax Revenue	305,000.00	120,665.39	120,665.39	152,500.00	-31,834.61	123,566.42	39.56%
966000 - Shared Sales Tax Interest Inc	150.00	113.09	113.09	75.00	-38.09	95.55	75.39%
Total Revenue	\$305,150.00	\$120,778.48	\$120,778.48	\$152,575.00	39.58%	\$123,661.97	
Expenditures							
982010 - Shared Sales Tax Debt Payments	38,000.00	0.00	0.00	19,000.00	-19,000.00	0.00	0.00%
982020 - Shared Sales Tax Interest Exp	3,000.00	0.00	0.00	1,500.00	-1,500.00	0.00	0.00%
982045 - Shared S/T - Capital Outlay	85,000.00	22,546.80	22,546.80	42,500.00	-19,953.20	42,502.01	26.53%
982050 - Shared Sales Tax Street Repairs	34,850.00	53,230.80	53,230.80	17,425.00	35,805.80	59,054.49	152.74%
982051 - Harrison Extension and Engineering	50,000.00	0.00	0.00	25,000.00	-25,000.00	0.00	0.00%
982055 - Overlay and Repair	40,000.00	9,303.06	9,303.06	20,000.00	-10,696.94	0.00	0.00%
982060 - Shared Sales Tax Tran Debt Serv	54,100.00	24,000.00	24,000.00	27,050.00	-3,050.00	27,600.00	44.36%
982065 - Shared Sales Tax Permit Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
982070 - Shared Sales Tax -Bank Fee	200.00	0.00	0.00	100.00	-100.00	229.44	0.00%
	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expenditures	\$305,150.00	\$109,080.66	\$109,080.66	\$152,575.00	35.75%	\$129,385.94	
Excess of Revenue over/under Expenditures		\$11,697.82	\$11,697.82				
Fund Balance, Beginning as January 1, 2018	\$273,169.74	100.00%					
Jan-18	-\$30,448.81	}					
Feb-18	\$11,030.84						
Mar-18	\$3,512.29						
Apr-18	\$601.67						
May-18	\$15,471.74						
Jun-18	\$11,530.09			\$11,697.82	\$0.00		
Jul-18							
Aug-18							
Sep-18							
Oct-18							
Nov-18							
Dec-18							
Fund Balance, Ending	\$284,867.56	104.28%	4.28%				

Supplemental Information

Town of Abita Springs
Enterprise Fund - Utility Systems Profit & Loss
January through June 2018

	GARBAGE	Gas	Sewer	Utility	Water	TOTAL
Income						
260002 · Gas Sales						
2600021 · Gas Residential Sales	0.00	228,763.18	0.00	0.00	0.00	228,763.18
2600022 · Gas Commercial Sales	0.00	96,281.50	0.00	0.00	0.00	96,281.50
260002 · Gas Sales - Other	0.00	-229.59	0.00	0.00	0.00	-229.59
Total 260002 · Gas Sales	0.00	324,815.09	0.00	0.00	0.00	324,815.09
260003 · Water Sales						
2600031 · Water Residential Sales	0.00	0.00	0.00	0.00	138,143.59	138,143.59
2600032 · Water Commercial Sales	0.00	0.00	0.00	0.00	36,039.79	36,039.79
260003 · Water Sales - Other	0.00	0.00	0.00	0.00	-604.62	-604.62
Total 260003 · Water Sales	0.00	0.00	0.00	0.00	173,578.76	173,578.76
260004 · Sewer Sales						
2600041 · Sewer Residential Sales	0.00	0.00	235,877.84	0.00	0.00	235,877.84
2600042 · Sewer Commercial Sales	0.00	0.00	35,109.05	0.00	0.00	35,109.05
260004 · Sewer Sales - Other	0.00	0.00	-1,181.23	0.00	0.00	-1,181.23
Total 260004 · Sewer Sales	0.00	0.00	269,805.66	0.00	0.00	269,805.66
260011 · Utility Assistance Fund Income	24.76	0.00	24.79	0.00	24.79	74.34
260012 · Gas Service Fee	0.00	5,388.00	0.00	0.00	0.00	5,388.00
260013 · Water Service Fee	0.00	0.00	0.00	0.00	7,173.00	7,173.00
260014 · Sewer Service Fee	0.00	0.00	6,581.00	0.00	0.00	6,581.00
260015 · Garbage Service Fee	7,009.00	0.00	0.00	0.00	0.00	7,009.00
260110 · Gas & Water Tax	0.00	0.00	0.00	0.00	0.00	0.00
260120 · Water Tower Rental Income	0.00	0.00	0.00	0.00	6,740.25	6,740.25
261910 · Miscellaneous Income	0.00	45.75	680.78	0.00	155.85	882.38
261911 · Safe Drinking Water Program	0.00	0.00	0.00	0.00	7,149.00	7,149.00
266000 · Interest Income - UF	50.59	50.60	50.65	0.00	50.61	202.45
267802 · Installation Fees - Gas	0.00	0.00	533.33	0.00	0.00	533.33
267803 · Installation Fees - Water	0.00	0.00	0.00	0.00	1,029.23	1,029.23
267804 · Installation Fees - Sewer	0.00	533.34	4,113.00	0.00	0.00	4,646.34
267851 · Late Fees	2,853.92	4,964.94	5,108.84	0.00	3,368.55	16,296.25
267852 · Connect Fees	1,062.48	9,290.81	13,814.87	0.00	11,659.83	35,827.99
267853 · Infrastructure Capacity Fee	0.00	10,833.09	10,833.36	0.00	10,833.35	32,499.80
267855 · Developmental Fees	0.00	4,146.54	4,146.53	0.00	4,146.53	12,439.60
267880 · Garbage Sales						
2678801 · Garbage Residential Sales	132,057.30	0.00	0.00	0.00	0.00	132,057.30
2678802 · Garbage Commercial Sales	4,875.30	0.00	0.00	0.00	0.00	4,875.30
267880 · Garbage Sales - Other	-212.30	0.00	0.00	0.00	0.00	-212.30
Total 267880 · Garbage Sales	136,720.30	0.00	0.00	0.00	0.00	136,720.30
Total Income	147,721.05	360,068.16	315,692.81	0.00	225,909.75	1,049,391.77
Gross Profit	147,721.05	360,068.16	315,692.81	0.00	225,909.75	1,049,391.77
Expense						
280002 · Salaries - Gas	0.00	35,158.89	0.00	0.00	0.00	35,158.89
280003 · Salaries - Water	0.00	0.00	0.00	0.00	35,999.41	35,999.41
280004 · Salaries - Sewerage	0.00	0.00	36,705.37	0.00	0.00	36,705.37
280101 · Emplée Bene & Ins - Admin	0.00	0.00	0.00	0.00	0.00	0.00
280102 · Employee Benefits & Insuracne G	0.00	9,697.14	0.00	0.00	0.00	9,697.14
280103 · Employee Benefits Insurace Wa	0.00	0.00	0.00	0.00	9,900.34	9,900.34
280104 · Emplée Bene & Ins - Sewer	0.00	0.00	10,124.50	0.00	0.00	10,124.50
280202 · Retirement Expense - Gas	0.00	9,893.08	0.00	0.00	0.00	9,893.08
280203 · Retirement Expense - Water	0.00	0.00	0.00	0.00	9,893.08	9,893.08
280204 · Retirement Expense - Sewer	0.00	0.00	9,893.08	0.00	0.00	9,893.08
280402 · Payroll Taxes - Gas	0.00	613.97	0.00	0.00	0.00	613.97
280403 · Payroll Taxes - Water	0.00	0.00	0.00	0.00	626.36	626.36
280404 · Payroll Taxes - Sewer	0.00	0.00	636.44	0.00	0.00	636.44
280602 · Contract Labor - gas	0.00	3,800.00	0.00	0.00	0.00	3,800.00
280603 · Contract Labor - Water	0.00	0.00	0.00	0.00	3,850.00	3,850.00
280604 · Contract Labor - Sewerage	0.00	0.00	5,650.00	0.00	0.00	5,650.00
280605 · Sewer Plant Operator	0.00	0.00	24,013.50	0.00	0.00	24,013.50
280702 · Utilities - Gas	0.00	2,020.10	0.00	0.00	0.00	2,020.10
280703 · Utilities - Water	0.00	0.00	0.00	0.00	4,718.49	4,718.49
280704 · Utilities - Sewerage	0.00	0.00	25,699.15	0.00	0.00	25,699.15
282010 · Miscellaneous Expense	0.00	1,786.72	0.00	0.00	0.00	1,786.72
282015 · Computer Expense UF	665.34	665.40	665.40	0.00	665.40	2,661.54
282020 · Office Supply & Expense UF	987.83	1,086.86	1,044.99	0.00	1,045.00	4,164.68
282030 · Postage UF	114.48	142.37	142.36	0.00	142.36	541.57
282040 · Telephone UF	508.11	1,263.37	1,313.67	0.00	1,263.40	4,348.55
282300 · Small Tools & Equipment	0.00	0.00	1,045.00	0.00	0.00	1,045.00
282310 · Capital Purchases	0.00	0.00	5,012.00	0.00	0.00	5,012.00
282325 · Utility Equipment Purchase	48.50	48.50	48.50	0.00	48.50	194.00

Town of Abita Springs
Enterprise Fund - Utility Systems Profit & Loss
 January through June 2018

	GARBAGE	Gas	Sewer	Utility	Water	TOTAL
282351 · Auto Gas	0.00	2,492.79	2,492.79	0.00	2,492.79	7,478.37
282352 · Auto Repairs & Maintenance - UF	0.00	776.27	776.21	0.00	776.22	2,328.70
282400 · Depreciation	0.00	0.00	0.00	50,999.92	0.00	50,999.92
282450 · General Insurance	6,030.86	8,349.86	8,349.86	0.00	8,349.86	31,080.44
282810 · Safe Drinking Water Fee	0.00	0.00	0.00	0.00	6,825.75	6,825.75
283011 · Billing Expense	1,253.21	1,252.89	1,252.89	0.00	1,252.89	5,011.88
283012 · Accounting & Auditing	3,262.85	3,262.84	3,262.85	0.00	3,262.86	13,051.40
283013 · Advertising & Publications -UF	0.00	0.00	0.00	0.00	0.00	0.00
283015 · Legal & Professional	0.00	0.00	1,737.50	0.00	1,737.50	3,475.00
283411 · Dues & Subscriptions - UF	0.00	133.33	33.34	0.00	333.33	500.00
283412 · Conventions, Meetings & Travel	0.00	202.16	0.00	0.00	0.00	202.16
285000 · Interest Expense UF	0.00	3,025.46	1,887.09	0.00	3,025.45	7,938.00
285302 · Natural Gas Purchases	0.00	136,595.78	0.00	0.00	0.00	136,595.78
286880 · Garbage Pick Up						
Commercial Garbage Pick Up	2,049.30	0.00	0.00	0.00	0.00	2,049.30
286880 · Garbage Pick Up - Other	113,091.00	0.00	0.00	0.00	0.00	113,091.00
Total 286880 · Garbage Pick Up	115,140.30	0.00	0.00	0.00	0.00	115,140.30
287301 · Utility Maint/Repairs Structure	212.50	470.71	883.45	0.00	3,081.25	4,647.91
287302 · Maintenance - Gas	0.00	28,306.74	0.00	0.00	0.00	28,306.74
287303 · Maintenance - Water	0.00	0.00	0.00	0.00	19,662.68	19,662.68
287304 · Maintenance - Sewerage	0.00	0.00	51,193.93	0.00	0.00	51,193.93
287305 · Utility Maint/Repairs Equipment	0.00	251.66	716.17	0.00	251.67	1,219.50
287310 · Maintenance - Sewer Plant	0.00	0.00	24,987.03	0.00	0.00	24,987.03
287311 · Utility Equipment Maintenance	0.00	1,656.14	0.00	0.00	0.00	1,656.14
287312 · Operational Account	0.00	7,093.56	4,859.83	0.00	15,214.42	27,167.81
287800 · Repairs & Maintenance Equip UF	0.00	3,868.71	0.00	0.00	3,868.71	7,737.42
288100 · Uniforms UF	378.04	378.04	378.04	0.00	378.04	1,512.16
Total Expense	128,602.02	264,293.34	224,804.94	50,999.92	138,665.76	807,365.98
Net Income	19,119.03	95,774.82	90,887.87	-50,999.92	87,243.99	242,025.79