

TOWN OF ABITA SPRINGS
BALANCE SHEET
GENERAL FUND
JUNE 30, 2025

ASSETS:

G520000 Venmo 2	\$	950.00	
G110070 CBT - General Operating 5910		54,682.42	
G110105 CBT - Town Events Op. Acct 5724		7,708.66	
G110106 CBT - Payroll Sweep Account 5244		4,636.70	
G110107 CBT - Reimbursement Acct 1767		10,174.86	
G110701 CBT - Bond Payment Acc 0841		<u>10.68</u>	
	Cash		78,163.32
G111010 LAMP Cap Outlay GF 1123-0003		21,938.25	
G111080 LAMP Bond Fund 1123-0010		112,518.24	
G111019 LAMP Emergency Fund 1123-0009		<u>334,775.77</u>	
	Investments		469,232.26
G115010 Property Tax Receivable		210,788.90	
G115011 Allowance for Property Tax Uncollected		<u>(4,407.43)</u>	
	Property Taxes (net)		206,381.47
G114200 Employee A/R Health Insurance Premiums		1,052.36	
G115100 Sales Tax Receivable		49,002.46	
G115150 A/R - Franchise Taxes		29,300.00	
G131001 LADPS Supplemental Pay		<u>507.64</u>	
	Other Receivables		79,862.46
G131020 Prepaid Insurance - GF			22,415.94
G114300 Due from Utility Fund		265,587.93	
G135350 Due to Shared Sales Tax		<u>4,599.58</u>	
	Due from other funds		<u>270,187.51</u>
	Total Assets		<u><u>\$ 1,126,242.96</u></u>

LIABILITIES:

G135100 LMA Retirement	\$	23,586.75	
G135125 Accrued Wages GF		11,990.00	
G135130 Accrued Payroll Taxes - GF		378.00	
G135025 State Fines & Fees Payable		659.68	
G200110 Events - Refundable Deposits		2,675.00	
G161030 Prepaid Town Events		<u>500.00</u>	
	Accrued expenses		39,789.43
G114800 Due from Parks/Recreation		630.67	
G131002 Due to Mausoleum Fund		<u>33,985.77</u>	
	Due to other funds		<u>34,616.44</u>
	Total Liabilities		<u><u>74,405.87</u></u>

DEFERRED INFLOWS OF RESOURCES:

G136050 Deferred Ad Valorem		6,790.64	
	Total Deferred Inflows of Resources		<u><u>6,790.64</u></u>

FUND BALANCE:

Fund Balance		1,045,046.45	
	Total Fund Balance		<u><u>1,045,046.45</u></u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance			<u><u>\$ 1,126,242.96</u></u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES EXPENSES AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2025

REVENUES:

G160101 GF Ad Valorem Tax	\$	209,670.24	
G160103 GF Ad Valorem 2% Holdback		(9,059.61)	
	Property Taxes		200,610.63
G160107 GF Sales Tax		168,870.58	
G169001 GF Sales Tax - Marshal		168,870.58	
	Sales Taxes		337,741.16
G160102 GF Franchise Tax			53,129.78
G160104 GF Beer Distribution Tax			2,922.90
G160012 GF Occupational License Fees			47,179.23
G160040 GF Insurance Co. Licensing Fee			70,580.45
G160003 PZ Building Inspection Fees		9,565.00	
G160004 PZ Building Plan Reviews		6,860.00	
G160010 PZ Building Permit Fees		6,659.65	
G160013 PZ Contractor License Fees		3,695.00	
G160018 PZ Drainage Permit/Inspections		3,075.00	
G160005 PZ Historic Application Fees		790.00	
G160016 PZ Short Term Rental Fees		3,025.00	
G160019 PZ Arborist Inspection Fees		1,710.00	
	Planning and Zoning Licenses and Permits		35,379.65
G169011 GF Citation Fines & Fees			23,718.69
G161010 GF Town Hall Rental Income			2,864.00
G166000 GF Interest Income			12,228.57
G160802 GF Instrument Recording Fees		771.45	
G161901 GF Advertisement Income		950.00	
G161919 GF Garage Sale Income		3,725.00	
G161922 GF Autism Event		1,250.00	
G161920 GF Push Mower Parade Income		4,141.56	
	Total Other Revenues		10,838.01
		Total Operating Revenues	797,193.07
G161703 GF Grant - Trace Lighting		489,639.72	
G161909 GF Grant Income Safe Streets 4 All		46,697.60	
G161910 GF Grant Income Louisiana Outdoors Forever		16,619.38	
	Total Dedicated Funds		552,956.70
		Total Revenues	1,350,149.77

EXPENDITURES:

PUBLIC SAFETY EXPENDITURES:

G190002 GF Marshal Salaries		80,656.86	
G190003 GF Marshal Benefits & Insurance		19,269.00	
G190004 GF Marshal Payroll Taxes		1,965.94	
G190005 GF Marshal Retirement		19,199.36	
	Public Safety Salaries & Benefits		121,091.16
G190102 GF Marshal Auto Repairs & Maint		1,902.29	
G190105 GF Marshal Insurance Expense		8,804.16	
G190106 GF Marshal Office Expense		440.15	
G190109 GF Marshal Legal & Professional		202.50	
G190110 GF Marshal Phone/Internet		1,849.06	
G190111 GF Marshal Computer Networking		8,139.50	
G190112 Marshal Training & Testing		1,721.50	
G190107 GF Marshal Equipment & Supplies		151.48	
G190101 GF Marshal Auto Fuel		2,149.29	
G190120 Marshal Janitorial Expense		259.56	
	Public Safety Other Expenditures		25,619.49
	Total Public Safety Expenditures		146,710.65

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES EXPENSES AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2025

CLERK OF COURT EXPENDITURES:

G189905 GF COC Salary	5,091.86	
G189910 GF COC Benefits & Insurance	2,552.83	
G189911 GF COC Retirement	1,392.77	
G189912 GF COC Payroll Taxes	70.05	
	9,107.51	9,107.51
Clerk of Court Salaries & Benefits		
G189915 GF COC Office Supplies		34.80
G189935 GF COC Magistrate		600.00
		600.00
Total Clerk of Court Expenditures		9,742.31

GENERAL FUND EXPENDITURES:

G180001 GF Salaries - Office	167,479.05	
G180002 GF Council Compensation	19,443.24	
G180005 GF Benefits & Ins - Office	27,288.82	
G180007 GF Retirement - Office	30,927.45	
G180010 GF Payroll Taxes - Office	7,646.57	
	252,785.13	252,785.13
General Government Salaries & Benefits		
G180215 GF Computer Networking R&M	3,924.60	
G187310 GF Town Hall Equipment R&M	2,080.00	
G187320 GF Town Hall Repairs & Maint.	922.57	
G183005 GF Legal & Professional	19,609.90	
G183009 GF Professional/Engineering Fee	15,355.10	
G183101 GF Dues & Subscriptions	776.58	
G180220 GF Bank Fees	5.00	
G182352 GF Office Auto Repair & Maint.	20.00	
	42,693.75	42,693.75
Governmental Expenses		
G183002 GF Accounting/Auditing	20,237.20	
G180008 GF Payroll Processing Expense	3,865.12	
G180210 GF Office Supply Expense	4,944.02	
G180221 GF CC/VENMO Processing Fees	249.51	
G180230 GF Postage Expense	321.05	
G180700 GF Utilities - Electric	11,166.43	
G180800 GF Phone & Internet Expense	4,266.75	
G182400 GF Building Inspector Fees	9,180.00	
G182401 GF Drainage Inspector Fees	590.00	
G182450 GF Insurance Expense	20,579.78	
G183003 GF Advertising Expense	5,856.38	
G183004 GF Janitorial Expense	8,178.89	
G183006 GF Pest Control	300.00	
G183007 GF Instrument Recording Expense	772.50	
G181514 GF Push Mower Parade	1,095.00	
G181515 GF Other Event Expenses	25.10	
G181516 GF Autism Event Expenses	1,247.80	
G182351 GF Auto - Fuel Expense	437.79	
G183008 GF MuniCode & Website	2,374.45	
G180216 GF Software Subscription Expense	17,738.50	
G187015 GF Hurricane Ida Expenses	180.00	
G187334 GF Master Plan/Town Code Rewrite	48,845.00	
G183020 Reconciliation Adjustment Expense	5,069.02	
G187600 GF St. Tammany Assessor Expense	7,146.51	
	174,666.80	174,666.80
General Government Other Expenses		

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES EXPENSES AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2025

G188718 Match - Outdoors Forever	2,200.00	
G188701 Louisiana Outdoors Forever Reimbursable	16,250.00	
G188700 GF Grant Expense - SS4A	47,414.60	
G188706 Town Match for SS4A	<u>11,422.40</u>	
		77,287.00
	Safe Streets for All Grant	
G187010 GF Grant - Trace Lighting	506,610.60	
G189712 Trace Lighting - Town Match	126,652.65	
G189715 Trace Lighting - Non-Reimbursab	<u>47,161.70</u>	
	Trace Lighting Grant	<u>680,424.95</u>
	Total General Government Expenditures	<u>1,227,857.63</u>
G182315 GF Capital Outlay	4,635.05	
G190103 GF Marshal Capital Outlay	<u>7,812.00</u>	
	Capital Outlay	<u>12,447.05</u>
	Total Expenditures	<u><u>1,396,757.64</u></u>
Excess (Deficiency) of Revenues Over Expenditures		(46,607.87)
Net Transfers In (Out)		<u>(154,150.47)</u>
Net Change in Fund Balance		(200,758.34)
Fund Balance, Beginning		<u>1,245,804.79</u>
Fund Balance, Ending		<u><u>\$ 1,045,046.45</u></u>

TOWN OF ABITA SPRINGS
STATEMENT OF NET POSITION
UTILITIES FUND
JUNE 30, 2025

ASSETS:

U210101 CBT - Utility OpAcct 2025/5252	\$	117,311.16	
U210005 CBT - Utility Assist Fund 1708		1,191.65	
U210020 CBT - Water Well Fund 0833		14,436.76	
		14,436.76	
Unrestricted Cash			132,939.57
U210031 CBT - Meter Deposit 5228		28,333.38	
U210040 CBT - UF Reserve Sewer 5899		5,668.67	
U210050 CBT- UF SewerContingency 5902		9,189.61	
U210060 CBT - UF SewerSinking Fund 5775		204,689.83	
U210900 CBT - LT Bond 2019 UF 7307		225,710.58	
		225,710.58	
Restricted Cash			473,592.07
U221020 LAMP Water Well Fund 1123-0001		191,560.40	
U221031 LAMP Meter Deposits 1123-0005		167,879.02	
U221040 LAMP Reserve Sewer 1123-0006		179,284.91	
U221050 LAMP SewerContingency 1123-0007		254,833.33	
U221060 LAMP UF SewerSinking 1123-0002		1,537,358.27	
U221000 LAMP Infra Fees UF 1123-0014		171,857.27	
U121000 LAMP ARP Funds 1123-0013		639,434.37	
U221005 LAMP Utility Assist 1123-0016		4,521.45	
		4,521.45	
Restricted Investments			3,146,729.02
U215010 Customer Accounts Receivable		14,595.15	
U215030 Unbilled A/R Timing Difference		217,695.46	
U215020 A/R - Other		200.00	
U217000 Allowance for Bad Debt		(13,096.66)	
		(13,096.66)	
Accounts Receivable (net)			219,393.95
U216020 Prepaid Insurance		16,748.37	
U216021 Prepaid Expense		137.50	
		137.50	
Prepaid Expenses			16,885.87
U213500 Plant & Equipment		130,006.94	
U213560 Construction in Progress		1,321,046.41	
U213570 Software		42,339.65	
U213510 Buldings and Bulding Improvements		35,808.33	
U213520 Vehicles		17,600.00	
U213530 Gas Distribution System		150,034.67	
U213535 Sewer Plant and Lines		7,907,188.40	
U213540 Water Distribution System		1,795,605.69	
U213600 Reserve for Depreciation		(3,987,292.03)	
		(3,987,292.03)	
Fixed Assets (net)			7,412,338.06
		Total Assets	11,401,878.54

DEFERRED OUTFLOWS OF RESOURCES:

U230000 Deferred Outflows-Pension		81,099.00	
		81,099.00	
Total Deferred Outflows of Resources			81,099.00
U224030 Due to/from Park & Rec			17,450.99
Total Assets and Deferred Outflows of Resources			\$ 11,500,428.53

TOWN OF ABITA SPRINGS
STATEMENT OF NET POSITION
UTILITIES FUND
JUNE 30, 2025

LIABILITIES:

U235020 Accounts Payable - UF	\$	3,684.10
U245200 Refundable Customer Deposits		176,463.67
U235150 Accrued Compensated Absences	18,253.00	
U235125 Accrued Wages	3,091.00	
U235130 Accrued Payroll Taxes	<u>83.00</u>	
Accrued Payroll & Payroll Taxes		21,427.00
U235100 Accrued Interest Payable		17,789.00
U245424 ST - Series 2020 GOB	60,000.00	
U245800 Revenue Bonds Payable - Current	18,000.00	
U245803 DEQ 2017 Bonds-Current Portion	290,000.00	
U245804 Bond Payable 2019 LTRB - Current	106,000.00	
U245415 UF Bonds Pay-Rev Refund 2004	85,000.00	
U245418 Utilities Revenue Bond - 2017	3,894,016.43	
U245421 Bond Payable 2019 LTRB	432,000.00	
U245422 GOB Series 2020 - Chase Bank	560,000.00	
U245423 GOB Series 2020 - LPFA	<u>100,000.00</u>	
Bonds Payable		5,545,016.43
U245300 Net Pension Liability		551,324.00
U235400 Deferred Revenue - ARA		847,950.00
U224060 UF Due to/from Cemetary	20.57	
U224040 Due to/from PW	72,097.98	
U226000 UF Due to/from Debt Service	66,939.80	
U224020 Due to/from General Fund	<u>265,587.93</u>	
Due from other funds		404,646.28
	Total Liabilities	<u>7,568,300.48</u>

DEFERRED INFLOWS OF RESOURCES

U250000 Deferred Inflows-Pension		<u>30,135.00</u>
	Total Liabilities and Deferred Inflows of Resources	<u>7,598,435.48</u>

NET POSITION

\$ 3,901,993.05

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES AND EXPENSE AND CHANGES IN NET POSITION
UTILITIES FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2025

REVENUES:

GAS REVENUES:

U260106 UF Gas Sales - Residential	\$ 288,791.83	
U260107 UF Gas Sales - Commercial	98,811.99	
U260108 UF Gas Service Fee	6,268.65	
U260101 UF Gas Connect Fees	1,250.00	
U260109 UF Gas Late Fees	4,765.79	
U260113 UF GAS LINE EXTENSION FEES	<u>37,675.82</u>	
Gas Revenues		437,564.08

WATER REVENUES:

U260201 UF Water Connect Fees	775.36	
U260205 UF Water Safe Drinking Program	393.75	
U260207 UF Water Sales - Residential	159,085.55	
U260208 UF Water Sales - Commercial	29,406.57	
U260209 UF Water Service Fees	7,790.00	
U260210 UF Water Tower Rental Income	10,444.56	
U260212 UF Water Late Fees	3,554.43	
U260213 UF Water Line Extension Fees	<u>7,726.18</u>	
Water Revenues		219,176.40

SEWER REVENUES:

U260301 UF Sewer Connect Fees	300.00	
U260314 On-Site Sewer Inspection Fees	350.00	
U260313 UF Sewer Line Extension Fee	7,444.80	
U260306 UF Sewer Sales - Residential	274,090.41	
U260307 UF Sewer Sales - Commercial	29,733.05	
U260308 UF Sewer Service Fees	7,263.00	
U260311 UF Sewer Late Fees	<u>5,199.93</u>	
Sewer Revenues		324,381.19

GARBAGE REVENUES:

U260402 UF Garbage Sales - Residential	200,638.56	
U260403 UF Garbage Sales - Commercial	2,002.50	
U260404 UF Garbage Service Fees	7,582.00	
U260406 UF Garbage Late Fees	<u>2,953.26</u>	
Garbage Revenues		213,176.32

OTHER REVENUES:

U260507 UF Interest Income	70,925.60	
U260510 UF Utility Assist Fund Income	431.29	
U260509 UF Customer NSF Fee Income	210.00	
U260512 UF Nonrefundable Deposit Fee	5,550.00	
U260513 UF Infrastructure Capacity Fees	<u>5,833.31</u>	
Other Revenues		82,950.20
U260310 UF Sewer Grant Income (DEQ, Water Sector, ARP Funds)		<u>233,310.74</u>
Total Revenues		<u>1,510,558.93</u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES AND EXPENSE AND CHANGES IN NET POSITION
UTILITIES FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2025

EXPENSES:

GENERAL OPERATING EXPENSES:

U280504 UF Billing Expense	6,334.91	
U280505 UF Computer Networking	8,977.94	
U280516 UF Software Subscription Expense	28,644.30	
U280508 UF Dues & Subscriptions	340.00	
U280509 UF Insurance Expense	35,929.54	
U280512 UF Legal & Professional	14,705.00	
U280501 UF Accounting/Auditing	26,532.93	
U280513 UF Office Supply & Expense	2,114.64	
U280514 UF Phone & Internet	5,308.50	
U280515 UF Postage	765.37	
U280519 UF Uniforms	1,531.95	
U280520 Credit Card Processing Fees	13,403.33	
U280521 UF Physicals & Drug Testing	875.00	
U280522 UF Bank NSF Fees	15.00	
U280606 UF Small Equipment & Tools	755.38	
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Utility General Operating Expenses		146,233.79

GAS OPERATING EXPENSES:

U280101 UF Gas Salaries & Wages	46,616.93	
U280102 UF Gas Benefits & Insurance	8,497.61	
U280103 UF Gas Retirement	11,169.83	
U280104 UF Gas Payroll Taxes	1,250.98	
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Gas Salaries & Wages		67,535.35
U280106 UF Gas Repair & Maintenance	99,983.16	
U280108 UF Gas Natural Gas Purchases	209,389.32	
U280111 UF Gas Reports & Training	10,271.85	
U280109 UF Gas Utilities - Electric	560.26	
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Other Gas Operating Expenses		320,204.59

GARBAGE OPERATING EXPENSES

U280401 UF Garbage PickUp - Residential	194,124.60	
U280402 UF Garbage PickUp - Commercial	498.00	
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Garbage Operating Expenses		194,622.60

WATER OPERATING EXPENSES:

U280201 UF Water Salaries & Wages	67,812.50	
U280202 UF Water Benefits & Insurance	17,190.25	
U280203 UF Water Retirement	16,394.16	
U280204 UF Water Payroll Taxes	3,191.56	
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Water Salaries & Wages		104,588.47
U280206 UF Water Repair & Maintenance	9,471.42	
U280211 UF Water Well/Tower Repairs & Maintenance	5,442.53	
U280210 UF Water Utilities - Electric	6,150.50	
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Other Water Operating Expenses		21,064.45

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES AND EXPENSE AND CHANGES IN NET POSITION
UTILITIES FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2025

SEWER OPERATING EXPENSES:

U280301 UF Sewer Salaries & Wages	67,812.50	
U280302 UF Sewer Benefits & Insurance	17,190.25	
U280303 UF Sewer Retirement	16,394.16	
U280304 UF Sewer Payroll Taxes	<u>2,769.66</u>	
	Sewer Salaries & Wages	104,166.57
U280306 UF Sewer Repair & Maintenance	12,858.02	
U280307 UF Sewer Plant Repair & Maintenance	2,466.31	
U280308 UIL Sewer Treatment	54,693.16	
U280523 UF Auto & Equipment Fuel	7,992.08	
U280603 UF Equipment Repair & Maintenance	11,016.00	
U280310 UF Sewer Utilities - Electric	<u>27,071.27</u>	
	Other Sewer Operating Expenses	116,096.84
U280315 UF DEQ Loan Interest Expense	12,621.05	
U280316 UF DEQ Loan Admin Expense	10,494.45	
U280321 UF GOB2020 Professional Expense	200.00	
U280511 UF Interest Expense 2020 Bond	6,739.80	
U680036 LTB 2019 Interest Expense	7,672.50	
U280503 UF Utilities Assistance Fund Disbursement	200.00	
U280526 Reconciliation Adjustment Expense	6,892.83	
U280507 UF Depreciation	<u>122,427.00</u>	
	Non-Operating Expenses	167,247.63

Total Expenses	<u>1,241,760.29</u>
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Income (loss) before transfers	268,798.64
Net Transfers In (Out)	<u>25,089.48</u>
Change in net position	293,888.12
Net position, beginning	<u>3,608,104.93</u>
Net position, ending	<u>\$ 3,901,993.05</u>

**TOWN OF ABITA SPRINGS
BALANCE SHEET
PUBLIC WORKS FUND
JUNE 30, 2025**

ASSETS:

S910950 CBT - Shared Sales Tax 5762	\$	182,268.62	
S710000 CBT - Special Rev Lighting 7293		76,371.53	
	Cash		258,640.15
S910950L LAMP Cap Outlay SST 1123-0011		37,414.21	
S921001 Impact Fees PW 1123-0012		57,457.83	
	Investments		94,872.04
S015100 PW SALES TAX RECEIVABLE		49,002.46	
S915100 A/R Shared Sales Tax		30,049.91	
S715010 A/R Ad Valorem		28,379.56	
S715011 Allow for Doubtful Accounts		(593.06)	
	Accounts Receivable (net)		106,838.87
S060120 Prepaid Insurnace - Public Work			15,844.50
S912011 PW Due from UF			72,097.98
	Total Assets		<u>\$ 548,293.54</u>

LIABILITIES:

S912010 Due from General Fund			4,599.58
	Total Liabilities		<u>\$ 4,599.58</u>

DEFERRED INFLOWS OF RESOURCES:

S736050 Deferred Ad Valorem Lighting			914.52
	Total Deferred Inflows of Resources		<u>914.52</u>

FUND BALANCE:

Fund Balance			542,779.44
	Total Fund Balance		<u>542,779.44</u>
	Total Liabilities and Fund Balance		<u>\$ 548,293.54</u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
PUBLIC WORKS FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2025

REVENUES:

S060101 PW Sales Tax Income	\$ 337,741.98	
S960110 SST Sales Tax Income	193,075.23	
	Sales Tax Revenue	530,817.21
S760010 Street Light Ad Valorem Income		26,713.78
S760020 Street Light Interest Income	94.33	
S966000 SST Interest Income	2,330.40	
S060102 PW Culvert Installation Income	3,075.18	
S060105 PW Impact Fees	2,500.00	
	Other Revenues	7,999.91
	Total Revenues	565,530.90

EXPENDITURES:

S780011 PW Street Light Utility Expenses	17,941.03	
S780012 PW Street Light Operating Expenses	112.53	
	Lighting Expenditures	18,053.56
S982052 SST Traffic Circle Repair & Maintenance	1,650.00	
S080206 SST Culvert Installation & Repairs	863.38	
	Shared Sales Tax Expenditures	2,513.38
S080201 PW Auto & Equipment Fuel	7,057.41	
S080202 PW Auto Repair & Maintenance	20,181.68	
S080203 PW Equipment Repair & Maint	3,051.22	
S080204 PW Barn/Shop Repair & Maint	9,020.10	
S080205 PW Town Repairs & Maintenance	5,495.00	
S982050 PW Street/Ditch Repair & Maintenance	24,998.35	
	Repairs & Maintenance	69,803.76
S080001 PW Salaries & Wages	60,606.88	
S080002 PW Benefits & Insurance	18,813.12	
S080003 PW Retirement	14,920.00	
S080004 PW Payroll Taxes	3,789.68	
	Public Works Salaries & Benefits	98,129.68
S080103 PW Insurance Expense	23,091.98	
S080106 PW Phone & Internet	3,673.58	
S080107 PW Utilities - Electric	493.73	
S080109 PW Office Supply & Expense	1,054.33	
S080209 PW Dumpster Garbage Disposal	3,985.00	
S080211 PW Hazardous Tree Removal	10,250.00	
S080213 PW Uniforms	946.11	
S080108 PW Land Lease Expense	3,056.88	
S080215 PW Small Equipment & Tools	2,164.78	
S080101 PW Accounting/Auditing	20,012.20	
S080104 PW Legal & Professional	1,625.00	
S080516 PW Subscription Expense	14,206.50	
S080256 Reconciliation Adjustment Expense	4,340.00	
	Other Public Works Expenditures	88,900.09
S982045 SST Capital Outlay Level/Burvant Project		67,738.54
S080208 PW Capital Outlay Property Acquisition		850.00
	Total Expenditures	345,989.01

Excess (Deficiency) of Revenues Over Expenditures		219,541.89
Net Transfers In (Out)		143,785.47
Net Change in Fund Balance		363,327.36
Fund Balance, Beginning		179,452.08
Fund Balance, Ending		\$ 542,779.44

**TOWN OF ABITA SPRINGS
BALANCE SHEET
RECREATION FUND
JUNE 30, 2025**

ASSETS:

R810020 CBT - Museum Account 6033	Unrestricted Cash	\$	49,701.86
R810000 CBT - Park & Rec Account 7382	Restricted Cash		6,830.86
R881000 LAMP Cap Outlay P&R 1123-0015	Investment		53,684.31
R815010 A/R Ad Valorem Taxes			51,992.73
R815011 Allowance for Doubtful Account			<u>(1,086.74)</u>
	Property Taxes Receivable (net)		50,905.99
R836020 Prepaid Insurance - Parks			5,263.40
R811000 Due to General Fund			630.67
	Total Assets	\$	<u><u>167,017.09</u></u>

LIABILITIES:

R860300 P&R FM Prepaid Balance		\$	1,455.00
R836050 Deferred Ad Valorem - Parks			1,674.55
R811002 Due to/from Utilities			17,450.99
	Total Liabilities		<u><u>20,580.54</u></u>

FUND BALANCE:

Fund Balance			146,436.55
	Total Fund Balance		<u><u>146,436.55</u></u>
	Total Liabilities and Fund Balance	\$	<u><u>167,017.09</u></u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CAHNGES IN FUND BALANCE
RECREATION FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2025

REVENUES:

R860010 P&R Ad Valorem Income	\$	49,694.66	
R860020 P&R Interest Income		1,676.39	
R860041 P&R Farmers Market Income		15,116.00	
R860042 P&R Museum Income		15,648.12	
R860043 P&R Gumbo Cook-Off		13,651.29	
R860045 P&R 4th of July Celebration Donations & Income		11,428.85	
R860040 P&R Pavillion/Shelter Rental		655.00	
	Total Operating Revenue		107,870.31
R860050 P&R Grant Income		112,500.00	
	Total Dedicated Revenue		112,500.00
		Total Revenue	220,370.31

EXPENDITURES:

PARKS AND RECREATION EXPENDITURES:

R880022 P&R Salaries & Wages		12,313.95	
R880023 P&R Benefits & Insurance		15.68	
R880024 P&R Retirement		412.50	
R880025 P&R Payroll Taxes		1,500.72	
	Parks & Recreation Salaries & Benefits		14,242.85
R880102 P&R Utilities - Electric		2,256.57	
R880010 P&R Operating Expenses		1,276.52	
R880105 P&R Repairs & Maintenance		17,122.45	
R880104 P&R Janitorial Expense		961.54	
	Other Parks & Recreation Expenditures		21,617.08

MUSEUM EXPENDITURES:

R880041 P&R Museum Event Expense		9,983.35	
R880043 P&R Museum Operating Expense		317.51	
	Museum Expenditures		10,300.86

FARMERS MARKET EXPENDITURES:

R880027 P&R FMKT Salaries & Wages		11,889.48	
R880028 P&R FMKT Benefits & Insurance		3,188.79	
R880029 P&R FMKT Retirement		2,819.04	
R880030 P&R FMKT Payroll Taxes		228.66	
	Farmers Market Salaries & Benefits		18,125.97
R880057 P&R FMKT Event Expenses		2,850.00	
	Other Farmers Market Expenditures		2,850.00

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CAHNGES IN FUND BALANCE
RECREATION FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2025

OTHER EXPENDITURES:

R880059 Reconciliation Adjustment Expense	172.00
R880100 P&R Computer Networking	43.48
R880108 P&R St. Tammany Assessor Expense	206.16
R880032 P&R 4th of July Celebration Expense	9,665.00
R880036 P&R Other Event Expense	7,384.33
R880109 P&R Insurance Expense	<u>5,952.81</u>

Other Expenditures	23,423.78
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R880110 P&R Capital Outlay Expense

145,800.00

Total Expenditures	<u><u>236,360.54</u></u>
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Excess (Deficiency) of Revenues Over Expenditures	(15,990.23)
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Net Transfers In (Out)	<u>(14,724.48)</u>
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Net Change in Fund Balance	(30,714.71)
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Fund Balance, Beginning	<u>177,151.26</u>
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Fund Balance, Ending	<u><u>\$ 146,436.55</u></u>
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**TOWN OF ABITA SPRINGS
BALANCE SHEET
CEMETERY FUND
JUNE 30, 2025**

ASSETS:

C310602 CBT - Cemetery Account 4043	\$	45,091.69
C331602 LAMP Cemetery 2 Fund 1123-0004		238,767.48
C312604 Mausoleum - Due From GF		33,985.77
Total Assets	\$	<u><u>317,844.94</u></u>

LIABILITIES

C312608 CF Due to/from UF	\$	(20.57)
Total Liabilities		<u><u>(20.57)</u></u>

FUND BALANCE:

Fund Balance		317,865.51
Total Fund Balance		<u><u>317,865.51</u></u>
Total Liabilities and Fund Balance	\$	<u><u>317,844.94</u></u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CAHNGES IN FUND BALANCE
CEMETERY FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2025

REVENUES:

C360651 CF2 Plot Sales		\$ 7,200.00
C360652 CF2 Interest Income		5,216.08
	Total Revenues	12,416.08

EXPENDITURES:

C380022 Cemetery Salaries & Wages	2,605.95	
C380023 Cemetery Benefits & Insurance	36.38	
C380024 Cemetery Retirement Expenses	651.87	
C380025 Cemetery Payroll Taxes	37.06	
	Cemetery Salaries & Benefits	3,331.26
C380103 CF2 Repairs & Maintenance		5,475.00
C380102 CF2 Operating Expense		285.82
	Total Expenditures	9,092.08

Excess (Deficiency) of Revenues Over Expenditures		3,324.00
Net Transfers In (Out)		-
Net Change in Fund Balance		3,324.00
Fund Balance, Beginning		314,541.51
Fund Balance, Ending		\$ 317,865.51

**TOWN OF ABITA SPRINGS
BALANCE SHEET
DEBT SERVICE FUND
JUNE 30, 2025**

ASSETS:

D410000 CBT - GOB Sinking Fund 5236		\$ 38,028.61
D441000 LAMP GOB Sinking Fund 1123-0008		179,262.79
D415200 Property Taxes Receivable - PIB	142,116.08	
D412200 Allowance for Property Taxes	<u>(2,971.91)</u>	
	Property Taxes Receivable (net)	139,144.17
D411100 Due from Utility Fund	<u>66,939.80</u>	
	Due from other funds	66,939.80
	Total Assets	<u>\$ 423,375.37</u>

LIABILITIES:

D436050 Deferred Ad Valorem 2005DSF		\$ 4,577.92
	Total Liabilities	<u>4,577.92</u>

FUND BALANCE:

Fund Balance		418,797.45
	Total Fund Balance	<u>418,797.45</u>
	Total Liabilities and Fund Balance	<u>\$ 423,375.37</u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CAHNGES IN FUND BALANCE
DEBT SERVICE FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2025

REVENUES:

D460001 GOB Sinking Fund-Ad Valorem Tax	\$	137,103.17
D460003 GOB Sinking Fund Interest Income		3,938.87
Total Revenues		141,042.04

EXPENDITURES:

D480103 GRB 2014 Interest Expense		3,018.75
D482102 GRB 2014 Principal Payments		40,000.00
Total Expenditures		43,018.75

Excess (Deficiency) of Revenues Over Expenditures		141,042.04
Net Transfers In (Out)		-
Net Change in Fund Balance		98,023.29
Fund Balance, Beginning		320,774.16
Fund Balance, Ending	\$	418,797.45