

**TOWN OF ABITA SPRINGS
BALANCE SHEET - CEMETERY FUND
JANUARY 31, 2025**

ASSETS:

C310602 CBT - Cemetery Account 4043	\$	36,242.14
C331602 LAMP Cemetery 2 Fund 1123-0004		234,493.82
C312604 Mausoleum - Due From GF		50,991.41
Total Assets	\$	<u><u>321,727.37</u></u>

LIABILITIES

C335020 A/P - CF	\$	7.28
C312608 CF Due to/from UF		3,464.77
Total Liabilities		<u><u>3,472.05</u></u>

FUND BALANCE:

Fund Balance		<u>318,255.32</u>
Total Fund Balance		<u><u>318,255.32</u></u>
Total Liabilities and Fund Balance	\$	<u><u>321,727.37</u></u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CAHNGES IN FUND BALANCE - CEMETERY FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

REVENUES:

C360651 CF2 Plot Sales		\$ 3,600.00
C360652 CF2 Interest Income		900.68
	Total Revenues	4,500.68

EXPENDITURES:

C380022 Cemetery Salaries & Wages	601.38	
C380023 Cemetery Benefits & Insurance	7.28	
C380024 Cemetery Retirement Expenses	130.38	
C380025 Cemetery Payroll Taxes	8.01	
	Salaries & Benefits	747.05
C380102 CF2 Operating Expense		39.82
	Total Expenditures	786.87

Excess (Deficiency) of Revenues Over Expenditures		3,713.81
Net Transfers In (Out)		-
Net Change in Fund Balance		3,713.81
Fund Balance, Beginning of Year		314,541.51
Fund Balance, Month End January 31, 2025		\$ 318,255.32

Town of Abita Springs
Cemetery Fund Budget-to-Actual for the One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF REVENUES			
C360651 CF2 Plot Sales	\$ 20,000.00	\$ 3,600.00	18.00%
C360652 CF2 Interest Income	11,000.00	900.68	8.19%
TOTAL REVENUES	\$ 31,000.00	\$ 4,500.68	14.52%

SUMMARY OF EXPENDITURES			
C380025 Cemetery Payroll Taxes	\$ 100.00	\$ 8.01	8.01%
C380024 Cemetery Retirement Expenses	1,375.00	130.38	9.48%
C380023 Cemetery Benefits & Insurance	500.00	7.28	1.46%
C380022 Cemetery Salaries & Wages	5,000.00	601.38	12.03%
C380102 CF2 Operating Expense	-	39.82	
C380103 CF2 Repairs & Maintenance	24,025.00	-	
Total Cemetery Expenditures	\$ 31,000.00	\$ 786.87	2.54%

SUMMARY OF FUND BALANCE			
REVENUES OVER EXPENDITURES BEFORE TRANSFERS	\$ -	\$ 3,713.81	
Net Transfers In/Out	51,000.00	-	
TOTAL TRANSFERS	\$ 51,000.00	\$ -	
Net Change in Fund Balance	51,000.00	3,713.81	
Beginning Fund Balance	314,541.51	314,541.51	
Ending Fund Balance	\$ 365,541.51	\$ 318,255.32	

**TOWN OF ABITA SPRINGS
BALANCE SHEET - DEBT SERVICE FUND
JANUARY 31, 2025**

ASSETS:

D410000 CBT - GOB Sinking Fund 5236	\$	122,148.31
D441000 LAMP GOB Sinking Fund 1123-0008		176,054.12
D415200 Property Taxes Receivable - PIB		129,095.08
D412200 Allowance for Property Taxes		<u>(2,814.91)</u>
Property Taxes Receivable (net)		126,280.17
	Total Assets	<u>\$ 424,482.60</u>

LIABILITIES:

D436050 Deferred Ad Valorem 2005DSF	\$	8,094.92
	Total Liabilities	<u>8,094.92</u>

FUND BALANCE:

Fund Balance		416,387.68
	Total Fund Balance	<u>416,387.68</u>
	Total Liabilities and Fund Balance	<u>\$ 424,482.60</u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CAHNGES IN FUND BALANCE - DEBT SERVICE FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

Revenues:

D460001 GOB Sinking Fund-Ad Valorem Tax	\$	111,308.13
D460003 GOB Sinking Fund Interest Income		686.39
		111,994.52
Total Revenues		111,994.52
Excess (Deficiency) of Revenues Over Expenditures		111,994.52
Net Transfers In (Out)		-
Net Change in Fund Balance		111,994.52
Fund Balance, Beginning of Year		304,393.16
Fund Balance, Month End January 31, 2025	\$	416,387.68

Town of Abita Springs			
Debt Service Fund Budget-to-Actual for the One Month Ending January 31, 2025			
	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF REVENUES			
D460001 GOB Sinking Fund-Ad Valorem Tax	\$ 140,000.00	\$ 111,308.13	79.51%
D460003 GOB Sinking Fund Interest Income	4,000.00	686.39	17.16%
TOTAL REVENUES	\$ 144,000.00	\$ 111,994.52	77.77%
SUMMARY OF EXPENDITURES			
D482102 General Obligation Bond 2014 Principal Payments	\$ 40,000.00	\$ -	
D480103 General Obligation Bond 2014 Interest Expenses	5,537.50	\$ -	
Total Debt Service Expenditures	\$ 45,537.50	\$ -	
SUMMARY OF FUND BALANCE			
REVENUES OVER EXPENDITURES BEFORE TRANSFERS	\$ 98,462.50	\$ 111,994.52	
Transfers In/Out	-	-	
NET TRANSFERS IN/OUT	-	-	
Net Change in Fund Balance	98,462.50	111,994.52	
Beginning Fund Balance	304,393.16	304,393.16	
Ending Fund Balance	\$ 402,855.66	\$ 416,387.68	

**TOWN OF ABITA SPRINGS
GENERAL FUND BALANCE SHEET
JANUARY 31, 2025**

ASSETS:

G520000 Venmo 2	\$	55.00	
G110070 CBT - General Operating 5910		6,246.15	
G110103 CBT - T-Bill Interest 2307		11.44	
G110105 CBT - Town Events Op. Acct 5724		0.50	
G110106 CBT - Payroll Sweep Account 5244		2.76	
G110107 CBT - Reimbursement Acct 1767		10,728.26	
G110500 CBT - Water Festival 9045		0.13	
G110701 CBT - Bond Payment Acc 0841		13,910.68	
Cash			30,954.92
G111010 LAMP Cap Outlay GF 1123-0003		21,545.59	
G111080 LAMP Bond Fund 1123-0010		195,323.47	
G111019 LAMP Emergency Fund 1123-0009		328,783.62	
Investments			545,652.68
G115010 Property Tax Receivable		191,476.90	
G115011 Allowance for Property Tax Uncollected		(4,174.43)	
Property Taxes (net)			187,302.47
G114000 Employee A/R		300.00	
G114200 Employee A/R Health Insurance Premiums		942.58	
G114450 Due from Opry		300.00	
G115100 Sales Tax Receivable		49,002.46	
G115150 A/R - Franchise Taxes		29,300.00	
G131001 LADPS Supplemental Pay		138.44	
Other Receivables			79,983.48
G114300 Due from Utility Fund		499,874.83	
Due from other funds			499,874.83
Total Assets			\$ 1,343,768.38

LIABILITIES:

G135001 Accounts Payable 001			\$ 95,334.50
G134002 Bank of America		1,174.90	
G135100 LMA Retirement		34,102.71	
G135125 Accrued Wages GF		22,933.00	
G135130 Accrued Payroll Taxes - GF		525.00	
G200110 Events - Refundable Deposits		1,825.00	
G161030 Prepaid Town Events		250.00	
Accrued expenses			60,810.61
G114800 Due from Parks/Recreation		5,550.91	
G131002 Due to Mausoleum Fund		50,991.41	
Due to other funds			56,542.32
Total Liabilities			212,687.43

DEFERRED INFLOWS OF RESOURCES:

G136050 Deferred Ad Valorem		12,006.64	
Total Deferred Inflows of Resources		12,006.64	

FUND BALANCE:

Fund Balance		1,119,074.31	
Total Fund Balance		1,119,074.31	
Total Liabilities, Deferred Inflows of Resources, and Fund Balance		\$ 1,343,768.38	

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES EXPENSES AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

REVENUES:

G160101 GF Ad Valorem Tax	\$ 174,155.35	
G160103 GF Ad Valorem 2% Holdback	(9,059.61)	
Property Taxes		165,095.74
G160107 GF Sales Tax	24,501.23	
G169001 GF Sales Tax - Marshall	24,501.23	
Sales Taxes		49,002.46
G160102 GF Franchise Tax		8,857.45
G160104 GF Beer Distribution Tax		1,575.93
G160012 GF Occupational License Fees		10,309.59
G160003 PZ Building Inspection Fees	1,690.00	
G160004 PZ Building Plan Reviews	750.00	
G160010 PZ Building Permit Fees	852.67	
G160013 PZ Contractor License Fees	780.00	
G160018 PZ Drainage Permit/Inspections	610.00	
G160019 PZ Arborist Inspection Fees	130.00	
Planning and Zoning Licenses and Permits		4,812.67
G169011 GF Citation Fines & Fees		3,148.94
G161010 GF Town Hall Rental Income		109.00
G166000 GF Interest Income		2,325.73
G160802 GF Instrument Recording Fees	390.00	
G161901 GF Advertisement Income	65.00	
G161919 GF Garage Sale Income	140.00	
G161920 GF Push Mow Parade Income	615.00	
Other Revenues		1,210.00
	Total Revenues	246,447.51

EXPENDITURES:

PUBLIC SAFETY EXPENDITURES:

G190002 GF Marshal Salaries	17,869.87	
G190003 GF Marshal Benefits & Insurance	3,853.80	
G190004 GF Marshal Payroll Taxes	387.19	
G190005 GF Marshal Retirement	4,199.92	
Public Safety Salaries & Benefits		26,310.78
G190102 GF Marshal Auto Repairs & Maint	61.64	
G190105 GF Marshal Insurance Expense	1,051.76	
G190106 GF Marshal Office Expense	43.48	
G190110 GF Marshal Phone/Internet	446.24	
G190111 GF Marshal Computer Networking	5,890.22	
G190112 Marshal Training & Testing	699.08	
G190120 Marshal Janitorial Expense	47.72	
Public Safety Other Expenditures		8,240.14
	Total Public Safety Expenditures	34,550.92

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES EXPENSES AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

CLERK OF COURT EXPENDITURES:

G189905 GF COC Salary	1,175.04	
G189910 GF COC Benefits & Insurance	510.57	
G189911 GF COC Retirement	296.11	
G189912 GF COC Payroll Taxes	15.16	
Clerk of Court Salaries & Benefits		1,996.88
G189935 GF COC Magistrate		150.00
Total Clerk of Court Expenditures		2,146.88

GENERAL FUND EXPENDITURES:

G180001 GF Salaries - Office	37,447.27	
G180002 GF Council Compensation	3,240.54	
G180005 GF Benefits & Ins - Office	5,297.79	
G180007 GF Retirement - Office	6,626.87	
G180010 GF Payroll Taxes - Office	1,117.22	
General Government Salaries & Benefits		53,729.69
G180215 GF Computer Networking R&M		600.22
G183005 GF Legal & Professional		2,136.65
G183009 GF Professional/Engineering Fee		4,225.00
G183101 GF Dues & Subscriptions		43.48
G180008 GF Payroll Processing Expense	953.40	
G180210 GF Office Supply Expense	254.38	
G180221 GF CC/VENMO Processing Fees	(33.46)	
G180230 GF Postage Expense	52.87	
G180700 GF Utilities - Electric	2,308.92	
G180800 GF Phone & Internet Expense	1,178.38	
G182400 GF Building Inspector Fees	500.00	
G182401 GF Drainage Inspector Fees	60.00	
G182450 GF Insurance Expense	3,075.88	
G183003 GF Advertising Expense	70.08	
G183004 GF Janitorial Expense	1,147.37	
G183006 GF Pest Control	150.00	
G183007 GF Instrument Recording Expense	542.50	
G183008 GF MuniCode & Website	290.00	
G183020 Reconciliation Adjustment Expense	5,069.02	
G187600 GF St. Tammany Assessor Expense	7,146.51	
General Government Other Expenses		22,765.85
G188700 GF Grant Expense - SS4A	15,161.60	
G188706 Town Match for SS4A	3,790.40	
Safe Streets for All Grant		18,952.00
G187010 GF Grant - Trace Lighting	16,970.88	
G189712 Trace Lighting - Town Match	4,242.72	
G189715 Trace Lighting - Non-Reimbursab	12,481.18	
Trace Lighting Grant		33,694.78
		136,147.67
Total General Government Expenditures		

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES EXPENSES AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

G182315 GF Capital Outlay	2,985.05	
G190103 GF Marshal Capital Outlay	7,812.00	
	10,797.05	10,797.05
Capital Outlay		
	Total Expenditures	183,642.52
Excess (Deficiency) of Revenues Over Expenditures		62,804.99
Net Transfers In (Out)		(210,365.00)
Net Change in Fund Balance		(147,560.01)
Fund Balance, Beginning of Year		1,266,634.32
Fund Balance, Month End January 31, 2025		\$ 1,119,074.31

Town of Abita Springs			
General Fund Budget-to-Actual for the One Month Ending January 31, 2025			
	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF REVENUES			
G160101 GF Ad Valorem Tax	\$ 215,000.00	\$ 174,155.35	81%
G160103 GF Ad Valorem 2% Holdback	9,200.00	(9,059.61)	
G160107 GF Sales Tax	316,000.00	24,501.23	8%
G169001 GF Sales Tax - Marshal	316,000.00	24,501.23	8%
G160102 GF Franchise Tax	130,000.00	8,857.45	7%
G160104 GF Beer Distribution Tax	7,000.00	1,575.93	23%
G160011 GF Alcohol Permit Fees	3,000.00	-	
G160012 GF Occupational License Fees	49,000.00	10,309.59	21%
G160013 PZ Contractor License Fees	10,000.00	780.00	8%
G160017 PZ Permit Administrative Fees	500.00	-	
G160005 PZ Historic Application Fees	500.00	-	
G160010 PZ Building Permit Fees	20,000.00	852.67	4%
G160018 PZ Drainage Permit/Inspections	5,000.00	610.00	12%
G160003 PZ Building Inspection Fees	25,000.00	1,690.00	7%
G160004 PZ Building Plan Reviews	18,000.00	750.00	4%
G160016 PZ Short Term Rental Fees	3,000.00	-	
G160019 PZ Arborist Inspection Fees	1,700.00	130.00	8%
G160802 GF Instrument Recording Fees	2,000.00	390.00	20%
G161901 GF Advertisement Income	1,000.00	65.00	7%
G169011 GF Citation Fines & Fees	70,000.00	3,148.94	4%
G160040 GF Insurance Co. Licensing Fee	129,000.00	-	
G161010 GF Town Hall Rental Income	15,000.00	109.00	1%
G161922 GF Autism Event	4,000.00	-	
G161919 GF Garage Sale Income	5,000.00	140.00	3%
G161503 GF Halloween Event	1,500.00	-	
G161504 GF STMA Event Donations	3,000.00	-	
G166000 GF Interest Income	75,000.00	2,325.73	3%
G161902 GF Other Event Income	1,000.00	-	
G161920 GF Push Mower Parade Income	3,500.00	615.00	18%
Total Operating Revenues	1,438,900.00	246,447.51	17%
SUMMARY OF REVENUES DEDICATED FUNDS			
G161909 GF Grant Income Safe Streets 4 All	57,750.00	-	
G161910 GF Grant Income Louisiana Outdoors Forever	79,986.09	-	
G161700 GF Grant Trace Lighting	657,761.25	-	
Total Dedicated Revenues	795,497.34	-	
TOTAL REVENUES	\$ 2,234,397.34	\$ 246,447.51	11%

Town of Abita Springs			
General Fund Budget-to-Actual for the One Month Ending January 31, 2025			
	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025

SUMMARY OF EXPENDITURES			
Public Safety			
G190002 GF Marshal Salaries	\$ 165,000.00	\$ 17,869.87	11%
G190003 GF Marshal Benefits & Insurance	47,000.00	3,853.80	8%
G190004 GF Marshal Payroll Taxes	4,100.00	387.19	9%
G190005 GF Marshal Retirement	40,000.00	4,199.92	10%
Total Public Safety Salaries & Benefits	256,100.00	26,310.78	10%
G190112 Marshal Training & Testing	2,000.00	699.08	35%
G190101 GF Marshal Auto Fuel	10,000.00	-	
G190102 GF Marshal Auto Repairs & Maint	5,000.00	61.64	1%
G190104 GF Marshal Radios/Communications	4,000.00	-	
G190105 GF Marshal Insurance Expense	16,000.00	1,051.76	7%
G190120 Marshal Janitorial Expense	-	47.72	
G190106 GF Marshal Office Expense	2,000.00	43.48	2%
G190107 GF Marshal Equipment & Supplies	3,738.63	-	
G109109 GF Marshal Legal & Professional	5,000.00	-	
G190110 GF Marshal Phone/Internet	5,000.00	446.24	9%
G190111 GF Marshal Computer Networking	1,000.00	5,890.22	589%
G190108 GF Marshal Uniforms	3,000.00	-	
Total Public Safety Other Expenditures	56,738.63	8,240.14	15%
Clerk of Court Expenditures			
G189905 GF COC Salary	11,000.00	1,175.04	11%
G189910 GF COC Benefits & Insurance	6,100.00	510.57	8%
G189911 GF COC Retirement	3,000.00	296.11	10%
G189912 GF COC Payroll Taxes	200.00	15.16	8%
Total Clerk of Court Salaries & Benefits	20,300.00	1,996.88	10%
G189915 GF COC Office Supplies	100.00	-	
G189930 GF COC State/Parish Court Fees	200.00	-	
G189935 GF COC Magistrate	2,700.00	150.00	6%
G189000 GF COC Operating Expenses	500.00	-	
Total Clerk of Court Other Expenditures	3,500.00	150.00	4%

Town of Abita Springs			
General Fund Budget-to-Actual for the One Month Ending January 31, 2025			
	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
General Governmental Expenditures			
G180001 GF Salaries - Office	347,000.00	37,447.27	11%
G180002 GF Council Compensation (1099)	39,000.00	3,240.54	8%
G180005 GF Benefits & Ins - Office	70,500.00	5,297.79	8%
G180007 GF Retirement - Office	64,500.00	6,626.87	10%
G180010 GF Payroll Taxes - Office	12,600.00	1,117.22	9%
Total General Government Salaries & Benefits	533,600.00	53,729.69	10%
G180224 GF Annex Routine Reparis & Maint.	5,000.00	-	
G180220 GF Bank Fees	300.00	-	
G180215 GF Computer Networking R&M	25,000.00	600.22	2%
G187320 GF Town Hall Repairs & Maint.	10,000.00	-	
G187311 GF Office Equipment Repairs & Maint.	2,000.00	-	
G182352 GF Office Auto Repair & Maint.	1,000.00	-	
G183005 GF Legal & Professional	60,000.00	2,136.65	4%
G183009 GF Professional/Engineering Fee	40,000.00	4,225.00	11%
G183101 GF Dues & Subscriptions	3,000.00	43.48	1%
Governmental Expenses	146,300.00	7,005.35	5%
G183002 GF Accounting/Auditing	31,000.00	-	
G183006 GF Pest Control	1,500.00	150.00	10%
G180216 GF Software Subscription Expense	15,000.00	-	
G182450 GF Insurance Expense	30,000.00	3,075.88	10%
G180700 GF Utilities - Electric	20,000.00	2,308.92	12%
G180210 GF Office Supply Expense	10,000.00	254.38	3%
G182351 GF Office Auto Fuel Expense	1,500.00	-	
G180008 GF Payroll Processing Expense	7,000.00	953.40	14%
G182401 GF Drainage Inspector Fees	6,000.00	60.00	1%
G183007 GF Instrument Recording Expense	2,500.00	542.50	22%
G183008 GF Municode & Website	5,100.00	290.00	6%
G181510 GF Halloween Event Expense	1,000.00	-	
G181516 GF Autism Event Expense	4,000.00	-	
G181515 GF Other Event Expense	1,000.00	-	
G181514 GF Push Mow Parade Expense	1,000.00	-	
G187330 GF Storm Expense	5,000.00	-	
G180800 GF Phone & Internet Expense	10,000.00	1,178.38	12%
G183102 GF Travel/Meetings/Conventions	125.00	-	
G183003 GF Advertising Expense	20,000.00	70.08	0%
G182400 GF Building Inspector Fees	20,000.00	500.00	3%
G187334 GF Master Plan/Town Code Rewrite	85,000.00	-	
G187600 GF St. Tammany Assessor Expense	7,500.00	7,146.51	95%
G181401 GF Senior Citizen Benefit Expense	2,000.00	-	
G181903 GF STMA Event Expenses	3,000.00	-	
G181512 GF Volunteer Appeciation Event Expense	1,000.00	-	
G180230 GF Postage Expense	1,000.00	52.87	5%
G183004 GF Janitorial Expense	17,000.00	1,147.37	7%
G180221 GF CC/VENMO Processing Fees	20,000.00	(33.46)	

Town of Abita Springs			
General Fund Budget-to-Actual for the One Month Ending January 31, 2025			
	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
G183020 Reconciliation Adjustment Expense	-	5,069.02	100%
Total Governmental Other Expenses	328,225.00	22,765.85	7%
Grants			
G188701 Louisiana Outdoors Forever Reimbursable	63,366.71	-	
G188718 Louisiana Outdoors Forever Town Match	32,267.00	-	
G188700 GF Grant Expense - SS4A	58,000.00	15,161.60	26%
G188706 Town Match for SS4A	14,500.00	3,790.40	26%
Safe Streets for All Grants	168,133.71	18,952.00	11%
G187010 GF Grant - Trace Lighting	527,000.00	16,970.88	3%
G189715 Trace Lighting - Non-Reimbursab	55,000.00	12,481.18	23%
G189712 Trace Lighting - Town Match	132,000.00	4,242.72	3%
Trace Lighting Grant	714,000.00	33,694.78	5%
Total General Governmental Expenditures	1,890,258.71	136,147.67	7%
Capital Outlay			
G182315 GF Capital Outlay	-	2,985.05	
G190103 GF Marshal Capital Outlay	7,500.00	7,812.00	104%
Total Expenditures Capital Outlay	7,500.00	10,797.05	144%
Total General Fund Expenditures	\$ 2,234,397.34	\$ 183,642.52	8%

SUMMARY OF FUND BALANCE			
REVENUES OVER EXPENDITURES BEFORE TRANSFERS	\$ -	\$ 62,804.99	
Transfer from GF to CF to repay debt owed	(51,000.00)	-	
Transfer from General Fund to Utility Fund	-	(10,365.00)	
Transfer from General Fund to Public Works Fund	-	(200,000.00)	
NET TRANSERS IN/OUT	\$ (51,000.00)	\$ (210,365.00)	
Net change in fund balance	(51,000.00)	(147,560.01)	
Beginning Fund Balance	1,266,634.32	1,266,634.32	
Ending Fund Balance	\$ 1,215,634.32	\$ 1,119,074.31	

**TOWN OF ABITA SPRINGS
BALANCE SHEET - PUBLIC WORKS FUND
JANUARY 31, 2025**

ASSETS:

S910950 CBT - Shared Sales Tax 5762	\$	151,801.44	
S710000 CBT - Special Rev Lighting 7293		78,716.82	
		230,518.26	230,518.26
Cash			
S910950L LAMP Cap Outlay SST 1123-0011		36,744.55	
S921001 Impact Fees PW 1123-0012		56,429.41	
		93,173.96	93,173.96
Investments			
S015100 PW SALES TAX RECEIVABLE		49,002.46	
S915100 A/R Shared Sales Tax		30,049.91	
S715010 A/R Ad Valorem		25,779.56	
S715011 Allow for Doubtful Accounts		(562.06)	
		104,269.87	104,269.87
Accounts Receivable (net)			
		427,962.09	427,962.09
		\$ 427,962.09	\$ 427,962.09

LIABILITIES:

S935020 A/P - Shared Sales Tax	\$	12,546.50	
S912011 PW Due from UF		36,939.32	
		49,485.82	49,485.82
		49,485.82	49,485.82

DEFERRED INFLOWS OF RESOURCES:

S736050 Deferred Ad Valorem Lighting		1,616.52	
		1,616.52	1,616.52
		1,616.52	1,616.52

FUND BALANCE:

Fund Balance		376,859.75	
		376,859.75	376,859.75
		376,859.75	376,859.75
		\$ 427,962.09	\$ 427,962.09

Total Liabilities and Fund Balance

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CAHNGES IN FUND BALANCE - PUBLIC WORKS FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

REVENUES:

S060101 PW Sales Tax Income	\$	49,002.46	
S960110 SST Sales Tax Income		30,049.91	
		Sales Tax Revenue	79,052.37
S760010 Street Light Ad Valorem Income			22,227.69
S760020 Street Light Interest Income		14.73	
S966000 SST Interest Income		397.26	
S060105 PW Impact Fees		500.00	
		Other Revenues	911.99
		Total Revenues	102,192.05

EXPENDITURES:

S080001 PW Salaries & Wages		14,695.13	
S080002 PW Benefits & Insurance		3,932.32	
S080003 PW Retirement		3,397.96	
S080004 PW Payroll Taxes		216.09	
		Public Works Salaries & Benefits	22,241.50
S780011 LIGHT FUND Street Lights		2,807.78	
S780012 LIGHT FUND Operating Exp		112.53	
		Lighting Expenditures	2,920.31
S080201 PW Auto & Equipment Fuel		311.99	
S080202 PW Auto Repair & Maintenance		646.26	
S080203 PW Equipment Repair & Maint		188.53	
S080204 PW Barn/Shop Repair & Maint		1,102.11	
S080205 PW Town Repairs & Maintenance		92.20	
S982050 SST Street/Ditch Repair & Maint		2,969.41	
		Repairs & Maintenance	5,310.50
S080103 PW Insurance Expense		3,811.31	
S080106 PW Phone & Internet		707.40	
S080107 PW Utilities - Electric		140.69	
S080109 PW Office Supply Expense		49.16	
S080209 PW Dumpster Garbage Disposal		560.00	
S080211 PW Hazardous Tree Removal		4,650.00	
S080213 PW Uniforms		277.98	
S080215 PW Small Equipment & Tools		290.00	
S080256 Reconciliation Adjustment Expense		4,340.00	
		Other Public Works Expenditures	14,826.54
		Total Expenditures	45,298.85

Excess (Deficiency) of Revenues Over Expenditures			56,893.20
Net Transfers In (Out)			200,000.00
Net Change in Fund Balance			256,893.20
Fund Balance, Beginning of Year			119,966.55
Fund Balance, Month Ended January 31, 2025			\$ 376,859.75

Town of Abita Springs
Public Works Budget-to-Actual for The One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF REVENUES			
S060101 PW SALES TAX INCOME	\$ 620,000.00	\$ 49,002.46	7.90%
S960110 SST SALES TAX INCOME	425,000.00	30,049.91	7.07%
S760010 STREET LIGHT AD VALOREM INCOME	29,000.00	22,227.69	76.65%
S060102 PW CULVERT INSTALATION INCOME	10,000.00	-	
S060105 PW IMPACT FEES	7,500.00	500.00	6.67%
S060104 PW STATE MOWING INCOME	7,500.00	-	
S760020 STREET LIGHT INTEREST INCOME	130.00	14.73	11.33%
S966000 SST INTEREST INCOME	7,000.00	397.26	5.68%
TOTAL REVENUES	\$ 1,106,130.00	\$ 102,192.05	9.24%

SUMMARY OF EXPENDITURES			
S080001 PW SALARIES & WAGES	\$ 121,500.00	\$ 14,695.13	12.09%
S080002 PW BENEFITS & INSURANCE	41,151.14	3,932.32	9.56%
S080003 PW RETIREMENT	34,000.00	3,397.96	9.99%
S080004 PW PAYROLL TAXES	2,500.00	216.09	8.64%
Total Public Works Salaries & Benefits	199,151.14	22,241.50	11.17%
S780011 PW STREET LIGHT UTILITY EXPENSES	33,000.00	2,807.78	8.51%
S780012 PW STREET LIGHT OPERATING EXPENSES	250.00	112.53	45.01%
Total Lighting Expenditures	33,250.00	2,920.31	8.78%
S982050 SST STREET/DITCH REPAIR & MAINT			
S080206 SST CULVERT INSTALLATION & REPAIRS	20,000.00	-	
S982052 SST TRAFFIC CIRCLE REPAIR & MAINTENANCE	80,000.00	-	
S982065 SST DOTD RIGHT OF WAY PERMIT FEE	200.00	-	
Expenses from SST	100,200.00	-	
S080203 PW EQUIPMENT REPAIR & MAINT	50,000.00	188.53	0.38%
S080202 PW AUTO REPAIR & MAINTENANCE	25,000.00	646.26	2.59%
S080204 PW BARN/SHOP REPAIR & MAINT	7,500.00	1,102.11	14.69%
S080205 PW TOWN REPAIRS & MAINTENANCE	27,664.46	92.20	0.33%
S080201 PW AUTO & EQUIPMENT FUEL	15,000.00	311.99	2.08%
SO82050 PW Street/Ditch Repair & Maintenance	216,928.86	2,969.41	1.37%
Total Repairs & Maintenance Expenditures	• 130,164.46	5,310.50	4.51%

Town of Abita Springs
Public Works Budget-to-Actual for The One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
S080104 PW LEGAL & PROFESSIONAL	10,000.00	-	
S080101 PW ACCOUNTING/AUDITING	31,000.00	-	
S080102 PW ADVERTISING EXPENSES	100.00	-	
S080103 PW INSURANCE EXPENSE	30,000.00	3,811.31	12.70%
S080105 PW PHYSICALS & DRUG TESTING	1,500.00	-	
S080106 PW PHONE & INTERNET	9,000.00	707.40	7.86%
S080107 PW UTILITIES - ELECTRIC	2,000.00	140.69	7.03%
S080108 PW LAND LEASE EXPENSE	12,000.00	-	
S080109 PW OFFICE SUPPLY EXPENSE	4,000.00	49.16	1.23%
S080210 PW HAZARDOUS TREE INSPECTION	1,000.00	-	
S080209 PW DUMPSTER GARBAGE DISPOSAL	5,000.00	560.00	11.20%
S080211 PW HAZARDOUS TREE REMOVAL	15,000.00	4,650.00	31.00%
S080213 PW UNIFORMS	4,000.00	277.98	6.95%
S080215 PW SMALL EQUIPMENT & TOOLS	10,000.00	290.00	2.90%
S080256 RECONCILIATION ADJUSTMENT EXPENSE	-	4,340.00	
S080200 PW SUBSCRIPTION EXPENSE	5,000.00	-	
S080216 PW TRAINING EXPENSE	2,000.00	-	
Total Public Works Operating Expenditures	141,600.00	14,826.54	10.47%
S982045 SST CAPITAL OUTLAY LEVEL /BURVANT PROJECT	269,835.54	-	
S080208 PW CAPITAL OUTLAY PROPERTY ACQUISITION	20,000.00	-	
Total Capital Expenditures	\$ 289,835.54	\$ -	
Total Public Works Fund Expenditures	\$ 889,201.14	\$ 45,298.85	5.09%

SUMMARY OF FUND BALANCE			
REVENUES OVER EXPENDITURES BEFORE TRANSFERS	\$ 216,928.86	\$ 56,893.20	
Transfer from General Fund	-	200,000.00	
NET TRANSFERS IN/OUT	\$ -	\$ 200,000.00	
Net Change in Fund Balance	-	256,893.20	
Beginning Fund Balance	119,966.55	119,966.55	
Ending Fund Balance	\$ 1,730,730.00	\$ 376,859.75	

**TOWN OF ABITA SPRINGS
BALANCE SHEET - RECREATION FUND
JANUARY 31, 2025**

ASSETS:

R810020 CBT - Museum Account 6033	Unrestricted Cash	\$	44,521.12
R810000 CBT - Park & Rec Account 7382	Restricted Cash		35,445.19
R881000 LAMP Cap Outlay P&R 1123-0015	Investment		76,493.86
R815010 A/R Ad Valorem Taxes			47,229.73
R815011 Allowance for Doubtful Account			<u>(1,029.74)</u>
	Property Taxes Receivable (net)		46,199.99
R811000 Due to General Fund			<u>5,550.91</u>
	Total Assets	\$	<u><u>208,211.07</u></u>

LIABILITIES:

R835020 A/P - P&R		\$	1,936.88
R860300 P&R FM Prepaid Balance			1,455.00
R836050 Deferred Ad Valorem - Parks			2,961.55
R811002 Due to/from Utilities			<u>11,479.05</u>
	Total Liabilities		<u><u>17,832.48</u></u>

FUND BALANCE:

Fund Balance			<u>190,378.59</u>
	Total Fund Balance		<u><u>190,378.59</u></u>
	Total Liabilities and Fund Balance	\$	<u><u>208,211.07</u></u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CAHNGES IN FUND BALANCE
RECREATION FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

REVENUES:

R860010 P&R Ad Valorem Income	\$	40,722.48
R860020 P&R Interest Income		307.67
R860041 P&R Farmers Market Income		2,175.00
R860042 P&R Museum Income		469.00
R860040 P&R Pavillion/Shelter Rental		25.00
Total Revenue		43,699.15

EXPENDITURES:

PARKS AND RECREATION EXPENDITURES:

R880022 P&R Salaries & Wages	2,468.40	
R880023 P&R Benefits & Insurance	9.36	
R880024 P&R Retirement	87.70	
R880025 P&R Payroll Taxes	167.25	
R880102 P&R Utilities - Electric	384.25	
R880104 P&R Janitorial Expense	215.37	
Parks & Recreation Expenditures		3,332.33

FARMERS MARKET EXPENDITURES:

R880027 P&R FMKT Salaries & Wages	2,531.31	
R880028 P&R FMKT Benefits & Insurance	631.54	
R880029 P&R FMKT Retirement	609.15	
R880030 P&R FMKT Payroll Taxes	35.56	
R880057 P&R FMKT Event Expenses	600.00	
Farmers Market Expenditures		4,407.56

OTHER EXPENDITURES:

R880059 Reconciliation Adjustment Expense	172.00	
R880100 P&R Computer Networking	43.48	
R880108 P&R St. Tammany Assessor Expense	206.16	
R880109 P&R Insurance Expense	1,592.81	
Other Expenditures		2,014.45
Total Expenditures		9,754.34

Excess (Deficiency) of Revenues Over Expenditures		33,944.81
Net Transfers In (Out)		(14,724.48)
Net Change in Fund Balance		19,220.33
Fund Balance, Beginning of Year		171,158.26
Fund Balance, Month End January 31, 2025		\$ 190,378.59

Town of Abita Springs
Recreation Budget-to-Actual for the One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF REVENUES			
R860010 P&R Ad Valorem Income	\$ 53,200.00	\$ 40,722.48	76.55%
R860042 P&R Museum Income	41,000.00	469.00	1.14%
R860041 P&R Farmers Market Income	53,000.00	2,175.00	4.10%
R860040 P&R Pavillion/Shelter Rental	2,500.00	25.00	1.00%
R860020 P*R Interest Income	250.00	307.67	123.07%
R860043 P&R Other Event Income Income	15,000.00	-	
R860047 P&R Christmas Celebration Donations & Income	500.00	-	
R860045 P&R 4th of July Celebtration Donations & Income	15,000.00	-	
Total Operating Revenue	180,450.00	43,699.15	24.22%
SUMMARY OF DEDICATED REVENUE			
R860050 P&R Grant Income	150,000.00	-	
Total Dedicated Revenue	150,000.00	-	
TOTAL REVENUES	\$ 330,450.00	\$ 43,699.15	13.22%

SUMMARY OF EXPENDITURES			
R880022 P&R SALARIES & WAGES	\$ 27,500.00	\$ 2,468.40	8.98%
R880023 P&R BENEFITS & INSURANCE	20.00	9.36	46.80%
R880024 P&R RETIREMENT	850.00	87.70	10.32%
R880025 P&R PAYROLL TAXES	2,000.00	167.25	8.36%
R880010 P&R OPERATING EXPENSES	3,000.00	-	
R880102 P&R UTILITIES - ELECTRIC	5,000.00	384.25	7.69%
R880104 P&R JANITORIAL EXPENSE	5,000.00	215.37	4.31%
R880105 P&R REPAIRS & MAINTENANCE	20,000.00	-	
Total Park & Recreation Expenditures	63,370.00	3,332.33	5.26%
R880041 P&R MUSEUM EVENT EXPENSE	32,201.00	-	
R880043 P&R MUSEUM OPERATING EXPENSE	3,099.00	-	
R880044 P&R MUSEUM ARCHIVING EXPENSE	3,600.00	-	
R880047 P&R MUSEUM REPAIR & MAINTENANCE	2,100.00	-	
Total Museum Expenditures	41,000.00	-	
R880057 P&R FMKT EVENT EXPENSES	7,000.00	600.00	8.57%
R880027 P&R FMKT SALARIES & WAGES	21,500.00	2,531.31	11.77%
R880028 P&R FMKT BENEFITS & INSURANCE	7,700.00	631.54	8.20%
R880029 P&R FMKT RETIREMENT	6,000.00	609.15	10.15%
R880030 P&R FMKT PAYROLL TAXES	400.00	35.56	8.89%
R880055 P&R FMKT OPERATING EXPENSES	500.00	-	
Total Farmers Market Expenditures	43,100.00	4,407.56	10.23%

Town of Abita Springs
Recreation Budget-to-Actual for the One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
R880108 P&R ST. TAMMANY ASSESSOR EXPENSE	225.00	206.16	91.63%
R880109 P&R INSURANCE EXPENSE	9,500.00	1,592.81	16.77%
R880032 P&R 4TH OF JULY CELEBRATION EXPENSE	15,500.00	-	
R880036 P&R OTHER EVENT EXPENSE	7,255.00	-	
R880037 P&R CHRISTMAS CELEBRATION EXPENSE	500.00	-	
R880100 P&R COMPUTER NETWORKING	-	43.48	
R880059 RECONCILIATION ADJUSTMENT EXPENSE	-	172.00	
Total Other Expenditures	32,980.00	2,014.45	6.11%
SUMMARY OF SPECIAL PROJECTS			
R880110 P&R CAPITAL OUTLAY EXPENSE	150,000.00	-	
Total Expenditures P&R Special Projects	150,000.00	-	
Total Park & Rec Fund Expenditures	\$ 330,450.00	\$ 9,754.34	

SUMMARY OF FUND BALANCE			
REVENUES OVER EXPENDITURES BEFORE TRANSFERS	\$ -	\$ 33,944.81	
Transfer to Utility Fund	-	(14,724.48)	
NET TRANSFERS IN/OUT	\$ -	\$ (14,724.48)	
Net Change in Fund Balance	-	19,220.33	
Beginning Fund Balance	171,158.26	171,158.26	
Ending Fund Balance	\$ 171,158.26	\$ 190,378.59	

TOWN OF ABITA SPRINGS
STATEMENT OF NET POSITION - UTILITIES FUND
JANUARY 31, 2025

ASSETS:

U210101 CBT - Utility OpAcct 2025/5252	\$	404,966.54	
U210005 CBT - Utility Assist Fund 1708		1,290.46	
U210020 CBT - Water Well Fund 0833		5,721.84	
		411,978.84	411,978.84
Unrestricted Cash			
U210031 CBT - Meter Deposit 5228		25,374.07	
U210040 CBT - UF Reserve Sewer 5899		5,662.86	
U210050 CBT- UF SewerContingency 5902		9,180.17	
U210060 CBT - UF SewerSinking Fund 5775		109,524.53	
U210900 CBT - LT Bond 2019 UF 7307		192,178.47	
		341,920.10	341,920.10
Restricted Cash			
U221020 LAMP Water Well Fund 1123-0001		188,131.63	
U221031 LAMP Meter Deposits 1123-0005		164,874.14	
U221040 LAMP Reserve Sewer 1123-0006		176,075.87	
U221050 LAMP SewerContingency 1123-0007		250,272.07	
U221060 LAMP UF SewerSinking 1123-0002		1,509,841.12	
U221000 LAMP Infra Fees UF 1123-0014		168,781.21	
U121000 LAMP ARP Funds 1123-0013		881,584.10	
U221005 LAMP Utility Assist 1123-0016		4,440.51	
		3,344,000.65	3,344,000.65
Restricted Investments			
U215010 Customer Accounts Receivable		218,304.68	
U217000 Allowance for Bad Debt		(14,999.85)	
		203,304.83	203,304.83
Accounts Receivable (net)			
U212100 Prepaid Gas		7,295.56	
U216020 Prepaid Insurance		42,133.25	
U216021 Prepaid Expense		20,825.00	
		70,253.81	70,253.81
Prepaid Expenses			
U213850 Bond Issuance Cost			(0.28)
U213500 Plant & Equipment		169,365.94	
U213560 Construction in Progress		819,134.09	
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		(3,924,451.53)	
		7,012,625.24	7,012,625.24
Fixed Assets (net)			
		Total Assets	11,384,083.19
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
U230000 Deferred Outflows-Pension		158,510.00	
		158,510.00	158,510.00
Total Deferred Outflows of Resources			
U224040 Due to/from PW		36,939.32	
U224030 Due to/from Park & Rec		11,479.05	
U224060 UF Due to/from Cemetary		3,464.77	
		51,883.14	51,883.14
Due from other funds			
		Total Assets and Deferred Outflows of Resources	\$ 11,594,476.33

TOWN OF ABITA SPRINGS
STATEMENT OF NET POSITION - UTILITIES FUND
JANUARY 31, 2025

LIABILITIES:

U235020 Accounts Payable - UF	101,392.63	
U245200 Refundable Customer Deposits		163,420.51
U235150 Accrued Compensated Absences	16,143.00	
U235125 Accrued Wages	5,913.00	
U235130 Accrued Payroll Taxes	115.00	
	Accrued Payroll & Payroll Taxes	22,171.00
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	103,000.00	
U245418 Utilities Revenue Bond - 2017	3,894,016.43	
U245421 Bond Payable 2019 LTRB	452,000.00	
U245422 GOB Series 2020 - Chase Bank	595,000.00	
U245423 GOB Series 2020 - LPFA	125,000.00	
	Bonds Payable	5,643,016.43
U245300 Net Pension Liability		723,411.00
U235400 Deferred Revenue - ARA		847,950.00
U224020 Due to/from General Fund	499,874.83	
	Due from other funds	499,874.83
	Total Liabilities	8,019,025.40

DEFERRED INFLOWS OF RESOURCES

U250000 Deferred Inflows-Pension		12,644.00
	Total Liabilities and Deferred Inflows of Resources	8,031,669.40

NET POSITION

\$ 3,562,806.93

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES AND EXPENSE AND CHANGES IN NET POSITION - UTILITY FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

REVENUES:

GAS REVENUES:

U260106 UF Gas Sales - Residential	\$	57,368.75	
U260107 UF Gas Sales - Commercial		15,114.18	
U260108 UF Gas Service Fee		1,083.65	
U260109 UF Gas Late Fees		1,051.56	
U260113 UF GAS LINE EXTENSION FEES		318.67	
Gas Revenues			74,936.81

WATER REVENUES:

U260205 UF Water Safe Drinking Program		64.15	
U260207 UF Water Sales - Residential		21,475.27	
U260208 UF Water Sales - Commercial		4,230.53	
U260209 UF Water Service Fees		1,291.00	
U260210 UF Water Tower Rental Income		1,740.76	
U260212 UF Water Late Fees		644.35	
Water Revenues			29,446.06

SEWER REVENUES:

U260306 UF Sewer Sales - Residential		39,557.64	
U260307 UF Sewer Sales - Commercial		4,232.40	
U260308 UF Sewer Service Fees		1,207.00	
U260311 UF Sewer Late Fees		932.64	
Sewer Revenues			45,929.68

GARBAGE REVENUES:

U260402 UF Garbage Sales - Residential		33,397.00	
U260403 UF Garbage Sales - Commercial		320.40	
U260404 UF Garbage Service Fees		1,256.00	
U260406 UF Garbage Late Fees		602.79	
Garbage Revenues			35,576.19

OTHER REVENUES:

U260507 UF Interest Income		12,797.03	
U260510 UF Utility Assist Fund Income		72.24	
U260512 UF Nonrefundable Deposit Fee		500.00	
U260513 UF Infrastructure Capacity Fees		833.33	
Other Revenues			14,202.60
Total Revenues			200,091.34

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES AND EXPENSE AND CHANGES IN NET POSITION - UTILITY FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

EXPENSES:

GENERAL OPERATING EXPENSES:

U280504 UF Billing Expense	1,090.35
U280505 UF Computer Networking	1,600.86
U280500 UF Software Subscription Expense	1,389.60
U280508 UF Dues & Subscriptions	144.80
U280509 UF Insurance Expense	6,577.32
U280512 UF Legal & Professional	175.00
U280513 UF Office Supply & Expense	196.64
U280514 UF Phone & Internet	1,134.67
U280515 UF Postage	129.71
U280519 UF Uniforms	388.22
U280520 Credit Card Processing Fees	1,783.77
U280521 UF Physicals & Drug Testing	150.00

	150.00		
Utility General Operating Expenses			14,760.94

GAS OPERATING EXPENSES:

U280101 UF Gas Salaries & Wages	10,829.09
U280102 UF Gas Benefits & Insurance	1,669.61
U280103 UF Gas Retirement	2,392.15
U280104 UF Gas Payroll Taxes	161.23
U280106 UF Gas Repair & Maintenance	1,908.90
U280108 UF Gas Natural Gas Purchases	46,863.73
U280109 UF Gas Utilities - Electric	117.60

	117.60		
Gas Operating Expenses			63,942.31

GARBAGE OPERATING EXPENSES

U280401 UF Garbage PickUp - Residential	32,354.10
U280402 UF Garbage PickUp - Commercial	83.00

	83.00		
Garbage Operating Expenses			32,437.10

WATER OPERATING EXPENSES:

U280201 UF Water Salaries & Wages	16,275.38
U280202 UF Water Benefits & Insurance	3,582.19
U280203 UF Water Retirement	3,694.02
U280204 UF Water Payroll Taxes	235.19
U280206 UF Water Repair & Maintenance	79.92
U280210 UF Water Utilities - Electric	1,029.51

	1,029.51		
Water Operating Expenses			24,896.21

SEWER OPERATING EXPENSES:

U280301 UF Sewer Salaries & Wages	16,275.38
U280302 UF Sewer Benefits & Insurance	3,582.19
U280303 UF Sewer Retirement	3,694.02
U280304 UF Sewer Payroll Taxes	235.19
U280306 UF Sewer Repair & Maintenance	267.08
U280310 UF Sewer Utilities - Electric	5,339.07

	5,339.07		
Sewer Operating Expenses			29,392.93

U280526 Reconciliation Adjustment Expense	6,892.83
U280507 UF Depreciation	20,404.50

	20,404.50		
Non-Operating Expenses			27,297.33

Total Expenses	Total Expenses	192,726.82	192,726.82

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES AND EXPENSE AND CHANGES IN NET POSITION - UTILITY FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

Income (loss) before transfers	7,364.52
Net Transfers In (Out)	<u>25,089.48</u>
Change in net position	32,454.00
Net position, beginning of year	<u>3,530,352.93</u>
Net position, month end January 31, 2025	<u><u>\$ 3,562,806.93</u></u>

Town of Abita Springs
Utility Fund Budget-to-Actual for the One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF REVENUES			
U260113 UF GAS LINE EXTENSION FEES	\$ 25,000.00	\$ 318.67	1.27%
U260106 UF GAS SALES - RESIDENTIAL	450,000.00	57,368.75	12.75%
U260107 UF GAS SALES - COMMERCIAL	150,000.00	15,114.18	10.08%
U260101 UF GAS CONNECT FEES	10,000.00	-	
U260109 UF GAS LATE FEES	3,500.00	1,051.56	30.04%
U260108 UF GAS SERVICE FEE	13,500.00	1,083.65	8.03%
GAS REVENUES	652,000.00	74,936.81	11.49%
U260213 UF WATER LINE EXTENSION FEES	15,000.00	-	
U260207 UF WATER SALES - RESIDENTIAL	363,704.00	21,475.27	5.90%
U260208 UF WATER SALES - COMMERCIAL	80,000.00	4,230.53	5.29%
U260201 UF WATER CONNECT FEES	5,000.00	-	
U260212 UF WATER LATE FEES	3,500.00	644.35	18.41%
U260210 UF WATER TOWER RENTAL INCOME	20,000.00	1,740.76	8.70%
U260205 UF WATER SAFE DRINKING PROGRAM	1,000.00	64.15	6.42%
U260209 UF WATER SERVICE FEES	17,000.00	1,291.00	7.59%
WATER REVENUES	505,204.00	29,446.06	5.83%
U260313 UF SEWER LINE EXTENSION FEES	25,000.00	-	
U260306 UF SEWER SALES - RESIDENTIAL	656,187.00	39,557.64	6.03%
U260307 UF SEWER SALES - COMMERCIAL	81,102.00	4,232.40	5.22%
U260301 UF SEWER CONNECT FEES	5,000.00	-	
U260311 UF SEWER LATE FEES	5,400.00	932.64	17.27%
U260308 UF SEWER SERVICE FEES	15,500.00	1,207.00	7.79%
SEWER REVENUES	788,189.00	45,929.68	5.83%
U260402 UF GARBAGE SALES - RESIDENTIAL	400,500.00	33,397.00	8.34%
U260403 UF GARBAGE SALES - COMMERCIAL	3,500.00	320.40	9.15%
U260405 UF GARBAGE CONNECT FEES	250.00	-	
U260406 UF GARBAGE LATE FEES	3,500.00	602.79	17.22%
U260404 UF GARBAGE SERVICE FEES	15,600.00	1,256.00	8.05%
GARBAGE REVENUES	423,350.00	35,576.19	8.40%
U260512 UF NONREFUNDABLE DEPOSIT FEE	6,800.00	500.00	7.35%
U260513 UF INFRASTRUCTURE CAPACITY FEES	24,000.00	833.33	3.47%
U260507 UF INTEREST INCOME	140,000.00	12,797.03	9.14%
U260510 UF UTILITY ASSIST FUND INCOME	800.00	72.24	9.03%
OTHER REVENUES	171,600.00	14,202.60	8.28%
Total Operating Revenues	2,540,343.00	200,091.34	7.88%
SUMMARY OF REVENUES DEDICATED FUNDS			
UF UIL Connection DEQ Loan (Reimbursement for 2024 expenses)	130,000.00	-	
U260310 UF SEWER GRANT INCOME (DEQ, Water Sector, ARP Funds)	6,110,057.50	-	
Total Dedicated Revenues	6,240,057.50	-	
TOTAL REVENUES	\$ 8,780,400.50	\$ 200,091.34	2.28%

Town of Abita Springs
Utility Fund Budget-to-Actual for the One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF EXPENDITURES			
U280208 UF WATER TESTING	\$ 2,000.00	\$ -	
U280501 UF ACCOUNTING/AUDITING	40,800.00	-	
U280502 UF ADVERTISING EXPENSE	500.00	-	
U280504 UF BILLING EXPENSE	12,000.00	1,090.35	9.09%
U280505 UF COMPUTER NETWORKING	20,000.00	1,600.86	8.00%
U280508 UF DUES & SUBSCRIPTIONS	4,500.00	144.80	3.22%
U280509 UF INSURANCE EXPENSE	70,300.00	6,577.32	9.36%
U280512 UF LEGAL & PROFESSIONAL	50,000.00	175.00	0.35%
U280513 UF OFFICE SUPPLY & EXPENSE	3,000.00	196.64	6.55%
U280514 UF PHONE & INTERNET	12,000.00	1,134.67	9.46%
U280515 UF POSTAGE	1,200.00	129.71	10.81%
U280500 UF SOFTWARE SUBSCRIPTION EXPENSE	15,000.00	1,389.60	9.26%
U280518 UF TRAINING	3,000.00	-	
U280519 UF UNIFORMS	5,000.00	388.22	7.76%
U280521 UF PHYSICALS & DRUG TESTING	2,500.00	150.00	6.00%
U280522 UF BANK NSF FEES	100.00	-	
U280606 UF SMALL EQUIPMENT & TOOLS	5,000.00	-	
U280520 CREDIT CARD PROCESSING FEES	-	1,783.77	
UTILITY GENERAL OPERATING EXPENSES	246,900.00	14,760.94	5.98%
U280101 UF GAS SALARIES & WAGES	91,500.00	10,829.09	11.84%
U280102 UF GAS BENEFITS & INSURANCE	24,000.00	1,669.61	6.96%
U280103 UF GAS RETIREMENT	26,000.00	2,392.15	9.20%
U280104 UF GAS PAYROLL TAXES	1,800.00	161.23	8.96%
U280106 UF GAS REPAIR & MAINTENANCE	180,000.00	1,908.90	1.06%
U280108 UF GAS NATURAL GAS PURCHASES	250,000.00	46,863.73	18.75%
U280109 UF GAS UTILITIES - ELECTRIC	1,500.00	117.60	7.84%
U280111 UF GAS REPORTS & TRAINING	7,500.00	-	
GAS OPERATING EXPENSES	582,300.00	63,942.31	10.98%
U280402 UF GARBAGE PICKUP - COMMERCIAL	1,000.00	83.00	8.30%
U280401 UF GARBAGE PICKUP - RESIDENTIAL	395,000.00	32,354.10	8.19%
GARBAGE OPERATION EXPENSES	396,000.00	32,437.10	8.19%
U280201 UF WATER SALARIES & WAGES	145,000.00	16,275.38	11.22%
U280202 UF WATER BENEFITS & INSURANCE	47,000.00	3,582.19	7.62%
U280203 UF WATER RETIREMENT	41,000.00	3,694.02	9.01%
U280204 UF WATER PAYROLL TAXES	2,600.00	235.19	9.05%
U280206 UF WATER REPAIR & MAINTENANCE	150,131.65	79.92	0.05%
U280210 UF WATER UTILITIES - ELECTRIC	15,000.00	1,029.51	6.86%
U280211 UF WATER WELL/TOWER REPAIRS & MAINTENANCE	25,000.00	-	
WATER OPERATING EXPENSES	425,731.65	24,896.21	5.85%
U280523 UF AUTO & EQUIPMENT FUEL	15,000.00	-	
U280602 UF AUTO REPAIR & MAINTENANCE	10,000.00	-	
U280603 UF EQUIPMENT REPAIRS & MAINTENANCE	10,000.00	-	
U280301 UF SEWER SALARIES & WAGES	145,000.00	16,275.38	11.22%
U280302 UF SEWER BENEFITS & INSURANCE	47,000.00	3,582.19	7.62%
U280303 UF SEWER RETIREMENT	41,000.00	3,694.02	9.01%
U280304 UF SEWER PAYROLL TAXES	2,600.00	235.19	9.05%
U280306 UF SEWER REPAIR & MAINTENANCE	100,000.00	267.08	0.27%
U280307 UF SEWER PLANT REPAIR & MAINTENANCE	25,000.00	-	
U280308 UF UIL SEWER TREATMENT EXPENSE	151,000.00	-	
U280310 UF SEWER UTILITIES - ELECTRIC	55,000.00	5,339.07	9.71%
SEWER OPERATING EXPENSES	601,600.00	29,392.93	4.89%

Town of Abita Springs
Utility Fund Budget-to-Actual for the One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
U280604 BARN/SHOP REPAIRS & MAINTENANCE	1,000.00	-	
U280503 UF UTILITIES ASSISTANCE FUND DISBURSEMENT	1,000.00	-	
U280507 UF DEPRECIATION	244,854.00	20,404.50	8.33%
U280316 UF DEQ LOAN ADMIN EXPENSE	21,000.00	-	
U280315 UF DEQ LOAN INTEREST EXPENSE	25,000.00	-	
U280321 UF GENERAL OBLIGATION BOND 2020 PROF. EXPENSES	400.00	-	
U280511 UF INTEREST EXPENSE 2020 BOND	13,030.00	-	
U285000 UF INTEREST EXPENSE 2019 LPFA BOND	13,970.00	-	
U280526 RECONCILIATION ADJUSTMENT EXPENSE	-	6,892.83	
NON-OPERATING EXPENSES	320,254.00	27,297.33	8.52%
Total Expenditures by Department	2,572,785.65	192,726.82	7.49%
SUMMARY OF EXPENDITURES -SPECIAL PROJECTS			
WWTP PROJECT EXPENSES (LEMOINE CONTRACT)	5,750,252.35	-	
WWTP PROJECT ENGINEERING EXPENSES (FAIRWAY)	320,862.50	-	
KELLER STREET SEWER PUMPING STATION DESIGN	136,500.00	-	
EXPENDITURES SPECIAL PROJECTS	6,207,614.85	-	
TOTAL EXPENDITURES	8,780,400.50	192,726.82	2.19%

SUMMARY OF FUND BALANCE			
REVENUES OVER EXPENDITURES BEFORE TRANSFERS	-	7,364.52	
Transfer from General Fund	-	10,365.00	
Transfer from Recreation Fund	-	14,724.48	
NET TRANSFERS IN/OUT	-	25,089.48	
CHANGE IN NET POSITION	-	32,454.00	
Fund Balance, beginning of year	3,530,352.93	3,530,352.93	
Fund Balance, end of year	\$ 3,530,352.93	\$ 3,562,806.93	