

**TOWN OF ABITA SPRINGS
BALANCE SHEET
GENERAL FUND
NOVEMBER 30, 2025**

ASSETS:

G110070 CBT - General Operating 5910	\$	109,440.28	
G110105 CBT - Town Events Op. Acct 5724		4,852.76	
G110106 CBT - Payroll Sweep Account 5244		1,903.97	
G110107 CBT - Reimbursement Acct 1767		10,185.52	
G110701 CBT - Bond Payment Acc 0841		10.68	
Cash			126,393.21
G111010 LAMP Cap Outlay GF 1123-0003		22,334.84	
G111080 LAMP Bond Fund 1123-0010		310.41	
G111019 LAMP Emergency Fund 1123-0009		213,865.21	
Investments			236,510.46
G115010 Property Tax Receivable		210,788.90	
G115011 Allowance for Property Tax Uncollected		(4,407.43)	
Property Taxes (net)			206,381.47
G114200 Employee A/R Health Insurance Premiums		726.30	
G115100 Sales Tax Receivable		49,002.46	
G115150 A/R - Franchise Taxes		29,300.00	
Other Receivables			79,028.76
G131020 Prepaid Insurance - GF			11,257.47
G114300 Due from Utility Fund			267,533.02
Total Assets	\$		927,104.39

LIABILITIES:

G135100 LMA Retirement	\$	22,883.56	
G135125 Accrued Wages GF		11,990.00	
G135130 Accrued Payroll Taxes - GF		378.00	
G135025 State Fines & Fees Payable		315.32	
G200110 Events - Refundable Deposits		4,000.00	
G161030 Prepaid Town Events		500.00	
G131001 LADPS Supplemental Pay		(1,339.28)	
Accrued expenses			38,727.60
G114800 Due from Parks/Recreation		2,597.96	
G135350 Due to Shared Sales Tax		12,514.96	
G131002 Due to Mausoleum Fund		29,718.85	
Due to other funds			44,831.77
Total Liabilities			83,559.37

DEFERRED INFLOWS OF RESOURCES:

G136050 Deferred Ad Valorem			6,790.64
Total Deferred Inflows of Resources			6,790.64

FUND BALANCE:

Fund Balance			836,754.38
Total Fund Balance			836,754.38
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$		927,104.39

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

REVENUES:

G160101 GF Ad Valorem Tax	\$	204,271.92	
G160107 GF Sales Tax		315,750.73	
G160102 GF Franchise Tax		126,118.78	
G160104 GF Beer Distribution Tax		5,271.58	
G160011 GF Alcohol Permit Fees		3,290.00	
G160012 GF Occupational License Fees		50,274.09	
G160013 PZ Contractor License Fees		5,105.00	
G160016 PZ Short Term Rental Fees		3,300.00	
G161901 GF Advertisement Income		950.00	
G160040 GF Insurance Co. Licensing Fee		118,644.74	
Total Tax & License Revenues		118,644.74	832,976.84
G169001 GF Sales Tax - Marshal		315,750.73	
G169011 GF Citation Fines & Fees		49,446.32	
Total Public Safety & Judicial Revenues		49,446.32	365,197.05
G160003 PZ Building Inspection Fees		12,365.00	
G160004 PZ Building Plan Reviews		7,460.00	
G160010 PZ Building Permit Fees		6,834.97	
G160018 PZ Drainage Permit/Inspections		3,425.00	
G160005 PZ Historic Application Fees		960.00	
G160019 PZ Arborist Inspection Fees		1,810.00	
G161010 GF Town Hall Rental Income		6,959.50	
G166000 GF Interest Income		20,476.66	
G160802 GF Instrument Recording Fees		771.45	
G161919 GF Garage Sale Income		3,725.00	
G161922 GF Autism Event		1,250.00	
G161503 GF Halloween Event		610.00	
G161920 GF Push Mower Parade Income		4,176.56	
Total Other Revenues		4,176.56	70,824.14
			1,268,998.03

EXPENDITURES:

PUBLIC SAFETY EXPENDITURES:

G190002 GF Marshal Salaries		146,328.90	
G190003 GF Marshal Benefits & Insurance		37,134.15	
G190004 GF Marshal Payroll Taxes		3,941.10	
G190005 GF Marshal Retirement		38,775.85	
Public Safety Salaries & Benefits		38,775.85	226,180.00
G190102 GF Marshal Auto Repairs & Maint		1,843.18	
G190104 GF Marshal Radios/Communications		3,266.24	
G190105 GF Marshal Insurance Expense		19,321.29	
G190106 GF Marshal Office Expense		790.51	
G190109 GF Marshal Legal & Professional		6,103.75	
G190110 GF Marshal Phone/Internet		3,627.28	
G190111 GF Marshal Computer Networking		10,239.15	
G190112 Marshal Training & Testing		1,721.50	
G190107 GF Marshal Equipment & Supplies		151.48	
G190101 GF Marshal Auto Fuel		4,451.64	
G190120 Marshal Janitorial Expense		495.49	
Public Safety Other Expenditures		495.49	52,011.51
Total Public Safety Expenditures			278,191.51

CLERK OF COURT EXPENDITURES:

G189905 GF COC Salary		9,612.65	
G189910 GF COC Benefits & Insurance		4,844.47	
G189911 GF COC Retirement		2,580.01	
G189912 GF COC Payroll Taxes		136.04	
Clerk of Court Salaries & Benefits		136.04	17,173.17

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

G189915 GF COC Office Supplies	686.87	
G189935 GF COC Magistrate	1,922.50	
Total Clerk of Court Expenditures	19,782.54	

GENERAL FUND EXPENDITURES:

G180001 GF Salaries - Office	284,097.05	
G180002 GF Council Compensation	35,645.94	
G180005 GF Benefits & Ins - Office	48,277.94	
G180007 GF Retirement - Office	52,744.28	
G180010 GF Payroll Taxes - Office	12,955.05	
G182351 GF Auto - Fuel Expense	605.30	
General Government Salaries & Benefits		434,325.56
G180008 GF Payroll Processing Expense	6,640.10	
G180210 GF Office Supply Expense	7,400.41	
G180215 GF Computer Networking R&M	7,763.25	
G180216 GF Software Subscription Expense	17,978.50	
G180221 GF CC/VENMO Processing Fees	578.11	
G180230 GF Postage Expense	798.56	
G180800 GF Phone & Internet Expense	7,590.22	
G182352 GF Office Auto Repair & Maint.	20.00	
G182450 GF Insurance Expense	40,222.99	
G183003 GF Advertising Expense	9,957.47	
G183007 GF Instrument Recording Expense	1,274.50	
G183008 GF MuniCode & Website	3,370.40	
G183101 GF Dues & Subscriptions	1,367.14	
G183005 GF Legal & Professional	45,888.65	
G183009 GF Professional/Engineering Fee	11,204.00	
G183002 GF Accounting/Auditing	28,626.63	
G182400 GF Building Inspector Fees	15,404.68	
G182401 GF Drainage Inspector Fees	1,830.00	
G187334 GF Master Plan/Town Code Rewrite	89,137.10	
G187600 GF St. Tammany Assessor Expense	7,146.51	
Governmental Expenses		304,199.22
G180700 GF Utilities - Electric	21,328.70	
G181510 GF Halloween Event Expense	483.46	
G181514 GF Push Mower Parade	1,095.00	
G181515 GF Other Event Expenses	25.10	
G181516 GF Autism Event Expenses	1,247.80	
G183004 GF Janitorial Expense	13,037.44	
G183006 GF Pest Control	600.00	
G187320 GF Town Hall Repairs & Maint.	28,138.75	
G187330 GF Hurricane/Storm Expense	420.00	
General Government Other Expenses		66,376.25
Total General Government Expenditures		804,901.03
G182315 GF Capital Outlay	4,635.05	
G190103 GF Marshal Capital Outlay	7,812.00	
Total Capital Outlay		12,447.05
Total Operating Expenditures		1,115,322.13
Net Revenues Over/Under Operating & Capital Outlay Expenditures		153,675.90

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

DEDICATED REVENUES:

G161703 GF Grant - Trace Lighting	489,639.72	
G161909 GF Grant Income Safe Streets 4 All	47,057.60	
G161910 GF Grant Income Louisiana Outdoors Forever	51,119.38	
Total Dedicated Revenues	587,816.70	

G188700 GF Grant Expense - SS4A	(49,322.60)	
G188706 Town Match for SS4A	(11,674.40)	
Safe Streets for All Grant Expenditures	(60,997.00)	
G188718 Match - Outdoors Forever	(2,700.00)	
Louisiana Outdoors Forever Grant Expenditures	(2,700.00)	

CAPITAL OUTLAY FUNDED BY GRANTS:

G188701 Louisiana Outdoors Forever Reimbursable	(69,250.00)	
Louisiana Outdoors Forever Grant Capital Outlay	(69,250.00)	
G187010 GF Grant - Trace Lighting	(506,610.60)	
G189712 Trace Lighting - Town Match	(126,652.65)	
G189715 Trace Lighting - Non-Reimbursable	(47,998.38)	
Trace Lighting Grant Capital Outlay	(681,261.63)	
Net Dedicated Revenues Over/(Under) Capital Outlays Funded by Grants	(226,391.93)	

Excess (Deficiency) of Revenues Over Expenditures - Cash Basis		(72,716.03)
G183020 Reconciliation Adjustment Expense		(5,069.02)
Net Transfers In (Out)		(331,265.36)
Net Change in Fund Balance		(409,050.41)
Fund Balance, Beginning		1,245,804.79
Fund Balance, Ending		\$ 836,754.38

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

ASSETS:

U210101 CBT - Utility OpAcct 2025/5252	\$	1,792,766.10	
U210005 CBT - Utility Assist Fund 1708		1,363.96	
U210020 CBT - Water Well Fund 0833		23,161.13	
	Unrestricted Cash		1,817,291.19
U210031 CBT - Meter Deposit 5228		30,436.33	
U210040 CBT - Reserve Fund 2004/2017 5899		5,674.61	
U210050 CBT - ContingencyFd 2004/17 5902		9,199.24	
U210060 CBT - SinkingFund 2004/2017 5775		31,174.10	
U210900 CBT - Sinking Fund/2019 7307		133,111.40	
	Restricted Cash		209,595.68
U221020 LAMP Water Well Fund 1123-0001		195,023.21	
U221031 LAMP Meter Deposits 1123-0005		170,913.73	
U221040 LAMP Reserve Fd 2004/2017 0006		182,525.84	
U221050 LAMP-ContingencyFD 2004/17 0007		259,439.90	
U221060 LAMP-Sinking Fd 2004/2017 0002		1,296,352.42	
U221000 LAMP Infra Fees UF 1123-0014		174,963.96	
U121000 LAMP ARP Funds 1123-0013		43,170.88	
U221005 LAMP Utility Assist 1123-0016		4,603.13	
	Restricted Investments		2,326,993.07
U215010 Customer Accounts Receivable		16,607.08	
U215030 Unbilled A/R Timing Difference		212,065.33	
U215020 A/R - Other		200.00	
U217000 Allowance for Bad Debt		(13,096.66)	
	Accounts Receivable (net)		215,775.75
U216020 Prepaid Insurance		10,049.03	
U216021 Prepaid Expense		137.50	
	Prepaid Expenses		10,186.53
U213500 Plant & Equipment		130,006.94	
U213560 Construction in Progress		778,208.94	
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		(3,864,865.03)	
	Fixed Assets (net)		6,991,927.59
		Total Assets	11,571,769.81
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
U230000 Deferred Outflows-Pension		81,099.00	
		Total Deferred Outflows of Resources	81,099.00
U224030 Due to/from Park & Rec			400.53
	Total Assets and Deferred Outflows of Resources		\$ 11,653,269.34

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

LIABILITIES:

U235020 Accounts Payable - UF		\$	2,456.70
U245200 Refundable Customer Deposits			177,841.42
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
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	<u>432,000.00</u>		
Bonds Payable			4,825,016.43
U245300 Net Pension Liability			551,324.00
U235400 Deferred Revenue - ARA			847,950.00
U224060 UF Due to/from Cemetary	6.14		
U224040 Due to/from PW	73,980.01		
U224020 Due to/from General Fund	<u>267,533.02</u>		
Due from other funds			341,519.17
		Total Liabilities	<u>6,785,323.72</u>

DEFERRED INFLOWS OF RESOURCES

U250000 Deferred Inflows-Pension			<u>30,135.00</u>
		Total Liabilities and Deferred Inflows of Resources	<u>6,815,458.72</u>

NET POSITION

\$ 4,837,810.62

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

REVENUES:

GAS REVENUES:

U260106 UF Gas Sales - Residential	\$ 396,275.16	
U260107 UF Gas Sales - Commercial	193,683.74	
U260108 UF Gas Service Fee	11,476.65	
U260101 UF Gas Connect Fees	1,700.00	
U260109 UF Gas Late Fees	7,069.89	
U260113 UF GAS LINE EXTENSION FEES	<u>49,379.13</u>	
Gas Revenues		659,584.57

WATER REVENUES:

U260201 UF Water Connect Fees	1,675.36	
U260205 UF Water Safe Drinking Program	717.30	
U260207 UF Water Sales - Residential	305,646.87	
U260208 UF Water Sales - Commercial	57,112.58	
U260209 UF Water Service Fees	14,299.00	
U260210 UF Water Tower Rental Income	19,148.36	
U260212 UF Water Late Fees	6,873.75	
U260213 UF Water Line Extension Fees	<u>11,920.77</u>	
Water Revenues		417,393.99

SEWER REVENUES:

U260301 UF Sewer Connect Fees	300.00	
U260314 On-Site Sewer Inspection Fees	670.00	
U260313 UF Sewer Line Extension Fee	7,444.80	
U260306 UF Sewer Sales - Residential	523,808.39	
U260307 UF Sewer Sales - Commercial	57,558.87	
U260308 UF Sewer Service Fees	13,213.00	
U260311 UF Sewer Late Fees	<u>9,970.01</u>	
Sewer Revenues		612,965.07

GARBAGE REVENUES:

U260402 UF Garbage Sales - Residential	373,003.50	
U260403 UF Garbage Sales - Commercial	3,693.12	
U260404 UF Garbage Service Fees	13,966.00	
U260406 UF Garbage Late Fees	<u>5,443.81</u>	
Garbage Revenues		396,106.43

OTHER REVENUES:

U260507 UF Interest Income	114,403.60	
U260510 UF Utility Assist Fund Income	626.96	
U260509 UF Customer NSF Fee Income	455.00	
U260512 UF Nonrefundable Deposit Fee	8,150.00	
U260513 UF Infrastructure Capacity Fees	<u>6,666.64</u>	
Other Revenues		<u>130,302.20</u>
Total Operating Revenues		<u><u>2,216,352.26</u></u>

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

EXPENSES:

GENERAL OPERATING EXPENSES:

U280504 UF Billing Expense	11,987.19		
U280505 UF Computer Networking	16,376.51		
U280516 UF Software Subscription Expense	28,644.30		
U280508 UF Dues & Subscriptions	620.00		
U280509 UF Insurance Expense	83,559.55		
U280512 UF Legal & Professional	79,875.10		
U280501 UF Accounting/Auditing	37,518.82		
U280513 UF Office Supply & Expense	3,268.81		
U280514 UF Phone & Internet	10,519.40		
U280515 UF Postage	1,399.11		
U280518 UF Training	160.56		
U280519 UF Uniforms	3,314.77		
U280520 Credit Card Processing Fees	24,397.52		
U280521 UF Physicals & Drug Testing	1,282.50		
U280522 UF Bank NSF Fees	20.50		
U280606 UF Small Equipment & Tools	2,334.22		
Utility General Operating Expenses			305,278.86

GAS OPERATING EXPENSES:

U280101 UF Gas Salaries & Wages	90,433.18		
U280102 UF Gas Benefits & Insurance	17,880.55		
U280103 UF Gas Retirement	21,127.96		
U280104 UF Gas Payroll Taxes	2,541.39		
Gas Salaries & Wages			131,983.08
U280106 UF Gas Repair & Maintenance	126,933.36		
U280108 UF Gas Natural Gas Purchases	286,691.79		
U280111 UF Gas Reports & Training	28,906.93		
U280109 UF Gas Utilities - Electric	1,142.62		
Other Gas Operating Expenses			443,674.70

GARBAGE OPERATING EXPENSES

U280401 UF Garbage PickUp - Residential	360,614.70		
U280402 UF Garbage PickUp - Commercial	913.00		
Garbage Operating Expenses			361,527.70

WATER OPERATING EXPENSES:

U280201 UF Water Salaries & Wages	125,897.76		
U280202 UF Water Benefits & Insurance	33,980.39		
U280203 UF Water Retirement	29,883.87		
U280204 UF Water Payroll Taxes	6,270.73		
Water Salaries & Wages			196,032.75
U280206 UF Water Repair & Maintenance	21,973.29		
U280211 UF Water Well/Tower Repairs & Maintenance	24,642.53		
U280210 UF Water Utilities - Electric	10,942.24		
Other Water Operating Expenses			57,558.06

SEWER OPERATING EXPENSES:

U280301 UF Sewer Salaries & Wages	125,897.72		
U280302 UF Sewer Benefits & Insurance	33,980.39		
U280303 UF Sewer Retirement	29,883.87		
U280304 UF Sewer Payroll Taxes	5,430.71		
Sewer Salaries & Wages			195,192.69

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

U280306 UF Sewer Repair & Maintenance	17,509.94	
U280307 UF Sewer Plant Repair & Maintenance	5,066.31	
U280308 UIL Sewer Treatment	102,870.38	
U280310 UF Sewer Utilities - Electric	33,381.44	
U280523 UF Auto & Equipment Fuel	14,320.41	
U280602 UF Auto Repair & Maintenance	1,111.25	
U280603 UF Equipment Repair & Maintenance	19,872.71	
Other Sewer Operating Expenses		194,132.44
U280314 UF DEQ Loan Principal Payment	289,000.00	
U280315 UF DEQ Loan Interest Expense	22,133.39	
U280316 UF DEQ Loan Admin Expense	21,063.71	
U280503 UF Utilities Assistance Fund Disbursement	200.00	
U280511 UF Interest Expense	2,703.75	
U680035 LTB 2019 Principal Payment	106,000.00	
U680036 LTB 2019 Interest Expense	14,657.50	
Non-Operating Expenses		455,758.35
U280322 Keller Street Sewer Pumping Station Design	Capital Outlay	16,430.00
	Total Expenditures	2,357,568.63
	Net Revenues Over/Under Operating Expenditures	(141,216.37)
DEDICATED REVENUES:		
U260310 UF Sewer Grant Income (DEQ, Water Sector, ARP Funds)		2,394,857.35
CAPITAL OUTLAY FUNDED BY GRANTS:		
U280213 UF Water Sector Grant		(1,999,146.77)
	Net Dedicated Revenues Over/(Under) Capital Outlays Funded by Grants	395,710.58
Income (loss) before transfers - Cash Basis		254,494.21
U280526 Reconciliation Adjustment Expense		(6,992.89)
Net Transfers In (Out)		202,204.37
Change in net position		449,705.69
Net position, beginning		3,608,104.93
Movement of Bond Liability out of Fund		780,000.00
Net position, ending		\$ 4,837,810.62

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

ASSETS:

S910950 CBT - Shared Sales Tax 5762	\$	153,369.86	
S710000 CBT - Special Rev Lighting 7293		52,272.16	
		205,642.02	205,642.02
S910950L LAMP Cap Outlay SST 1123-0011		38,090.57	
S921001 Impact Fees PW 1123-0012		58,496.48	
		96,587.05	96,587.05
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)	
		106,838.87	106,838.87
S060120 Prepaid Insurnace - Public Work			9,506.71
S912011 PW Due from UF		73,980.01	
S912010 Due from General Fund		12,514.96	
		86,494.97	
Due from other funds			86,494.97
		505,069.62	505,069.62
		\$ 505,069.62	

DEFERRED INFLOWS OF RESOURCES:

S736050 Deferred Ad Valorem Lighting		914.52	\$ 914.52
		914.52	914.52
		\$ 914.52	

FUND BALANCE:

Fund Balance		504,155.10	
		504,155.10	
		\$ 504,155.10	
		505,069.62	505,069.62
		\$ 505,069.62	

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

REVENUES:

S060101 PW Sales Tax Income	\$ 631,502.23	
S060102 PW Culvert Installation Income	3,075.18	
S060104 PW State Mowing Income	6,000.00	
S060105 PW Impact Fees	2,500.00	
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Public Works Revenue		643,077.41
S960110 SST Sales Tax Income	349,636.27	
S966000 SST Interest Income	4,351.04	
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Shared Sales Tax Revenues		353,987.31
S760010 Street Light Ad Valorem Income	27,176.26	
S760020 Street Light Interest Income	161.98	
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Street Light Revenues		27,338.24
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Total Revenues		<u>1,024,402.96</u>

EXPENDITURES:

S780011 PW Street Light Utility Expenses	33,238.23	
S780012 PW Street Light Operating Expenses	112.53	
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Lighting Expenditures		33,350.76
S982052 SST Traffic Circle Repair & Maintenance	3,181.13	
S982050 PW Street/Ditch Repair & Maintenance	48,297.02	
S080206 SST Culvert Installation & Repairs	2,563.05	
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Shared Sales Tax Expenditures		54,041.20
S080201 PW Auto & Equipment Fuel	10,935.16	
S080202 PW Auto Repair & Maintenance	25,619.99	
S080203 PW Equipment Repair & Maint	17,312.60	
S080204 PW Barn/Shop Repair & Maint	13,440.60	
S080205 PW Town Repairs & Maintenance	26,199.45	
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Repairs & Maintenance		93,507.80
S080001 PW Salaries & Wages	118,703.61	
S080002 PW Benefits & Insurance	36,827.54	
S080003 PW Retirement	28,364.21	
S080004 PW Payroll Taxes	8,219.13	
	<hr/>	
Public Works Salaries & Benefits		192,114.49
S080103 PW Insurance Expense	68,425.04	
S080105 PW Physicals & Drug Testing	59.50	
S080106 PW Phone & Internet	7,011.20	
S080107 PW Utilities - Electric	786.48	
S080109 PW Office Supply & Expense	2,031.25	
S080209 PW Dumpster Garbage Disposal	6,290.00	
S080210 PW Hazardous Tree Inspection	745.00	
S080211 PW Hazardous Tree Removal	22,600.00	
S080213 PW Uniforms	1,573.65	
S080108 PW Land Lease Expense	3,056.88	
S080215 PW Small Equipment & Tools	3,442.67	
S080101 PW Accounting/Auditing	28,251.63	
S080104 PW Legal & Professional	29,127.50	
S080516 PW Subscription Expense	14,206.50	
	<hr/>	
Other Public Works Expenditures		187,607.30

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

S982045 SST Capital Outlay Level/Burvant Project	277,673.86	
S080208 PW Capital Outlay Property Acquisition	850.00	
Total Capital Outlay		278,523.86
	Total Expenditures	839,145.41
Excess (Deficiency) of Revenues Over Expenditures - Cash Basis		185,257.55
S080256 Reconciliation Adjustment Expense		(4,340.00)
Net Transfers In (Out)		143,785.47
Net Change in Fund Balance		324,703.02
Fund Balance, Beginning		179,452.08
Fund Balance, Ending		\$ 504,155.10

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

ASSETS:

R810020 CBT - Museum Account 6033	\$	52,663.00	
R520000 Venmo		1,645.00	
			54,308.00
R810000 CBT - Park & Rec Account 7382			15,286.81
R881000 LAMP Cap Outlay P&R 1123-0015			54,654.76
R815010 A/R Ad Valorem Taxes		51,992.73	
R815011 Allowance for Doubtful Account		(1,086.74)	
			50,905.99
R836020 Prepaid Insurance - Parks			3,158.04
R811000 Due to General Fund			2,597.96
			180,911.56
		Total Assets	\$ 180,911.56

LIABILITIES:

R860300 P&R FM Prepaid Balance	\$	1,455.00	
R836050 Deferred Ad Valorem - Parks			1,674.55
R811002 Due to/from Utilities			400.53
			3,530.08
		Total Liabilities	\$ 3,530.08

FUND BALANCE:

Fund Balance		177,381.48	
		177,381.48	
		Total Fund Balance	177,381.48
		Total Liabilities and Fund Balance	\$ 180,911.56

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

REVENUES:

R860010 P&R Ad Valorem Income	\$	50,619.62	
R860020 P&R Interest Income		2,731.69	
R860041 P&R Farmers Market Income		33,720.26	
R860042 P&R Museum Income		19,266.34	
R860043 P&R Gumbo Cook-Off		13,651.29	
R860045 P&R 4th of July Celebration Donations & Income		14,961.85	
R860040 P&R Pavillion/Shelter Rental		1,002.30	
Total Operating Revenue			135,953.35

EXPENDITURES:

PARKS AND RECREATION EXPENDITURES:

R880022 P&R Salaries & Wages		22,069.27	
R880023 P&R Benefits & Insurance		658.18	
R880024 P&R Retirement		1,009.56	
R880025 P&R Payroll Taxes		2,521.90	
R880027 P&R FMKT Salaries & Wages		18,267.06	
R880028 P&R FMKT Benefits & Insurance		5,326.75	
R880029 P&R FMKT Retirement		4,385.43	
R880030 P&R FMKT Payroll Taxes		318.70	
Parks & Recreation Salaries & Benefits			54,556.85

MUSEUM EXPENDITURES:

R880041 P&R Museum Event Expense		10,450.40	
R880043 P&R Museum Operating Expense		546.28	
R880044 P&R Museum Archiving Expense		540.00	
Museum Expenditures			11,536.68

OTHER EXPENDITURES:

R880010 P&R Operating Expenses		1,304.72	
R880032 P&R 4th of July Celebration Expense		15,581.81	
R880036 P&R Other Event Expense		7,384.33	
R880055 P&R Farmers Market Operating Expenses		81.31	
R880057 P&R FMKT Event Expenses		6,000.00	
R880100 P&R Computer Networking		43.48	
R880102 P&R Utilities - Electric		4,660.15	
R880104 P&R Janitorial Expense		1,851.66	
R880105 P&R Repairs & Maintenance		13,761.33	
R880108 P&R St. Tammany Assessor Expense		206.16	
R880109 P&R Insurance Expense		8,058.17	
Other Expenditures			58,933.12
Total Expenditures			125,026.65

Net Revenues Over/Under Operating Expenditures	10,926.70
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STATEMENT OF REVENUES, EXPENDITURES AND CAHNGES IN FUND BALANCE
RECREATION FUND
FOR THE ELEVEN MONTHS ENDED NOVEMBER 30, 2025

DEDICATED REVENUES:

R860050 P&R Grant Income 150,000.00

CAPITAL OUTLAY FUNDED BY GRANTS:

R880110 P&R Capital Outlay Expense (145,800.00)

Net Dedicated Revenues Over/(Under) Capital Outlays Funded by Grants 4,200.00

Excess (Deficiency) of Revenues Over Expenditures - Cash Basis 15,126.70

R880059 Reconciliation Adjustment Expense (172.00)

Net Transfers In (Out) (14,724.48)

Net Change in Fund Balance 230.22

Fund Balance, Beginning 177,151.26

Fund Balance, Ending \$ 177,381.48

**TOWN OF ABITA SPRINGS
BALANCE SHEET
CEMETERY FUND
NOVEMBER 30, 2025**

ASSETS:

C310602 CBT - Cemetery Account 4043	\$	58,827.33
C331602 LAMP Cemetery 2 Fund 1123-0004		243,083.66
C312604 Mausoleum - Due From GF		29,718.85
C312608 CF Due to/from UF		6.14
	Total Assets	<u>\$ 331,635.98</u>

FUND BALANCE:

Fund Balance	\$	<u>331,635.98</u>
	Total Fund Balance	<u>331,635.98</u>
	Total Liabilities and Fund Balance	<u>\$ 331,635.98</u>

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

REVENUES:

C360651 CF2 Plot Sales		\$ 23,400.00
C360652 CF2 Interest Income		9,589.09
	Total Revenues	32,989.09

EXPENDITURES:

C380022 Cemetery Salaries & Wages	3,993.35	
C380023 Cemetery Benefits & Insurance	283.96	
C380024 Cemetery Retirement Expenses	1,011.16	
C380025 Cemetery Payroll Taxes	57.27	
	Cemetery Salaries & Benefits	5,345.74
C380103 CF2 Repairs & Maintenance		9,975.00
C380102 CF2 Operating Expense		573.88
	Total Expenditures	15,894.62

Excess (Deficiency) of Revenues Over Expenditures		17,094.47
Net Transfers In (Out)		-
Net Change in Fund Balance		17,094.47
Fund Balance, Beginning		314,541.51
Fund Balance, Ending		\$ 331,635.98

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

ASSETS:

D410000 CBT - GOB Sinking Fund 5236	\$	31,721.50
D441000 LAMP GOB Sinking Fund 1123-0008		182,503.28
D415200 Property Taxes Receivable - PIB		142,116.08
D412200 Allowance for Property Taxes		(2,971.91)
Property Taxes Receivable (net)		139,144.17
Total Assets	\$	353,368.95

DEFERRED INFLOWS OF RESOURCES:

D436050 Deferred Ad Valorem 2005DSF	\$	4,577.92
Total Deferred Inflows of Resources		4,577.92

FUND BALANCE:

Fund Balance		348,791.03
Total Fund Balance		348,791.03
Total Liabilities and Fund Balance	\$	353,368.95

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

REVENUES:

D460001 GOB Sinking Fund-Ad Valorem Tax	\$	139,762.42
D460003 GOB Sinking Fund Interest Income		7,217.45
Total Revenues		146,979.87

EXPENDITURES:

D482102 GRB 2014 Principal Payments		40,000.00
D480103 GRB 2014 Interest Expense		5,537.50
D482833 GOB 2020 Principal Payments		60,000.00
D482832 GOB 2020 Professional Expenses		400.00
D482834 GOB 2020 Interest Expense		13,025.50
Total Expenditures		118,963.00

Excess (Deficiency) of Revenues Over Expenditures		146,979.87
Net Transfers In (Out)		-

Net Change in Fund Balance		28,016.87
Fund Balance, Beginning		320,774.16
Fund Balance, Ending	\$	348,791.03