Financial Statements

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 10 - General Fund						
Revenue						
Department: 00 - Non-Departmental						
10-00-40000	Ad Valorem Tax	1,867,915	1,867,915	-	1,401,719	466,196
10-00-40200	1/2% Sales Tax Revenue	2,356,121	2,356,121	201,336	1,666,431	689,690
10-00-40300	Hotel Tax Revenue	3,643	3,643	404	1,755	1,888
10-00-40410	Franchise Tax - Electric	878,800	878,800	36,508	290,167	588,633
10-00-40420	Franchise Tax - Gas	124,800	124,800	-	18,250	106,551
10-00-40430	Franchise Tax - Cable TV	45,000	45,000	-	10,935	34,065
10-00-42000	Occupational License - Regular	15,000	15,000	14,400	14,400	600
10-00-42010	Liquor and Beer License	9,750	9,750	550	6,650	3,100
10-00-42020	Occupational License - Insurance	620,000	620,000	-	380	619,620
10-00-42200	Code Department Permits	880,000	880,000	269,940	1,286,759	(406,759)
10-00-42205	Demolition Permits	-	-	45	45	(45)
10-00-44110	Beer Sales Tax (State)	16,000	16,000	-	4,036	11,964
10-00-44600	Fines and Forfeits	110,000	110,000	-	23,139	86,861
10-00-48900	Rental Income	4,801	4,801	-	2,001	2,800
10-00-55000	Miscellaneous Income	3,600	3,600	200	1,674	1,926
10-00-55015	Donation	-	-	5,000	5,000	(5,000)
10-00-56005	Mardi Gras Permit	70,000	70,000	8,850	67,975	2,025
10-00-56010	Interest Income	10,000	10,000	304	6,173	3,827
10-00-59420	Transfer from Fund 20 1968 Sales Tax	2,000,000	2,000,000	106,793	122,155	1,877,845
	Department: 00 - Non-Departmental Total:	**9,015,430**	**9,015,430**	**644,330**	**4,929,643**	**4,085,787**
	Revenue Total:	**9,015,430**	**9,015,430**	**644,330**	**4,929,643**	**4,085,787**
Expense						
Department: 00 - Non-Departmental						
10-00-59522	Transfer to Fund 22 1981 Sales Tax	1,780,000	1,780,000	-	-	1,780,000
10-00-59530	Transfer to Fund 30 Debt Service	341,533	341,533	28,500	199,500	142,033
10-00-59540	Transfer to Fund 40 Capital Projects	-	-	-	521,823	(521,823)
10-00-70000	Principal - L.P.S.B	18,369	18,369	1,531	12,246	6,123
	Department: 00 - Non-Departmental Total:	**2,139,903**	**2,139,903**	**30,031**	**733,569**	**1,406,333**
Department: 10 - Administration						
10-10-60000	Compensation - Mayor and Council	171,840	171,840	14,320	113,930	57,909
10-10-60200	Salaries and Wages	534,564	534,564	41,190	350,403	184,160
10-10-60201	Salaries and Wages OT	-	-	670	5,177	(5,177)
10-10-60800	Payroll Taxes SS	43,797	43,797	3,463	28,891	14,906
10-10-60801	Payroll Taxes MC	7,751	7,751	810	6,757	995
10-10-60802	Payroll Taxes SUTA	956	956	42	126	829
10-10-61000	Pension ER	52,581	52,581	4,902	37,455	15,126
10-10-61200	Group Insurance	59,590	59,590	4,994	42,152	17,438
10-10-62000	Advertising	7,900	15,900	1,505	12,947	2,953
10-10-62350	Auto Allowance	6,000	6,000	500	4,000	2,000
10-10-62500	Community Relations	50,000	50,000	400	13,200	36,800
10-10-62600	Computer Expense	1,200	6,200	1,595	1,595	4,605
10-10-62700	Conference Fees	1,575	5,875	-	3,845	2,030
10-10-62900	Contract Services	36,833	40,081	2,196	27,046	13,035
10-10-62950	Contract Services - computer	68,132	86,748	5,977	83,160	3,588
10-10-63000	Lodging/Mileage/Meals Expense	4,000	5,850	-	5,542	308
10-10-63200	Credit Card Fees	250	250	-	-	250
10-10-63205	Bank Charges	315	315	50	3,062	(2,747)
10-10-63400	Dues & Subscriptions	4,303	3,803	66	4,952	(1,149)
10-10-63600	Engineering Fees	120,000	86,700	-	1,455	85,246
10-10-63700	Garbage Collection	1,980	1,980	450	1,883	97
10-10-63800	Insurance	100,132	100,132	-	-	100,132
10-10-64000	Janitorial	19,500	19,500	1,625	13,000	6,500

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For Fiscal: 2024-2025 Period Ending: 02/28/2025

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Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
10-10-64100	Repairs & Maintenance	15,000	15,000	-	9,843	5,157
10-10-64200	Mardi Gras Expense	70,000	70,000	25,596	26,594	43,406
10-10-64300	Mayors Expense	13,200	13,200	1,100	8,800	4,400
10-10-64330	Election Expense	797	797	-	7,834	(7,037)
10-10-64400	Miscellaneous	2,500	2,500	-	-	2,500
10-10-64500	Office Supplies	20,000	20,800	1,953	18,224	2,576
10-10-64600	Professional Fees	54,780	54,780	4,000	45,120	9,660
10-10-64610	Accounting Fees	37,085	37,085	8,395	47,250	(10,165)
10-10-64620	Legal Fees	45,000	39,000	2,004	28,413	10,587
10-10-64660	Grant Consulting Services	12,000	12,000	-	16,305	(4,305)
10-10-64800	Sales Tax Collection Expense	12,000	12,000	1,090	8,783	3,217
10-10-64810	Property Tax	350	350	112	228	122
10-10-65300	Telephone/Internet Expense	38,000	29,300	2,263	11,184	18,116
10-10-65310	Utilities	40,000	40,000	2,100	21,695	18,305
10-10-65320	Cellphone Expense	2,400	2,400	200	1,600	800
10-10-65405	Testing/Screening Employee	500	500	-	(30)	530
10-10-65500	Training	160	860	726	826	34
10-10-65900	Uniform Expense	3,600	3,300	-	2,194	1,106
10-10-66100	Lease Expense	10,213	10,213	353	5,566	4,648
	Department: 10 - Administration Total:	**1,670,785**	**1,664,499**	**134,647**	**1,021,007**	**643,492**
	Department: 15 - Magistrate Court					
10-15-60200	Salaries and Wages	6,380	6,380	532	4,253	2,127
10-15-60800	Payroll Taxes SS	396	396	33	264	132
10-15-60801	Payroll Taxes MC	93	93	8	62	31
10-15-60802	Payroll Taxes SUTA	13	13	1	2	11
10-15-61000	Pension ER	319	319	27	213	106
10-15-63100	Court Costs	27,767	27,767	2,095	14,781	12,986
	Department: 15 - Magistrate Court Total:	**34,967**	**34,967**	**2,695**	**19,574**	**15,392**
	Department: 20 - Fire					
10-20-62200	App to Fire Dept - Ad Valorem Taxes	1,038,442	1,038,442	13,212	984,060	54,382
10-20-62210	App to Fire Dept - Principal & Interest	131,288	131,288	-	70,446	60,842
10-20-62220	App to Fire Dept - General Fund	1,080,000	1,080,000	-	1,080,000	-
10-20-70000	Principal	65,302	65,302	-	65,302	-
10-20-70200	Interest Expense	60,923	60,923	-	60,923	-
	Department: 20 - Fire Total:	**2,375,956**	**2,375,956**	**13,212**	**2,260,732**	**115,223**
	Department: 25 - Code Enforcement					
10-25-60200	Salaries and Wages	201,638	201,638	12,607	132,128	69,510
10-25-60201	Salaries and Wages OT	2,500	2,500	728	1,865	635
10-25-60800	Payroll Taxes SS	12,502	12,502	814	8,045	4,457
10-25-60801	Payroll Taxes MC	2,924	2,924	190	1,881	1,042
10-25-60802	Payroll Taxes SUTA	273	273	22	46	227
10-25-61000	Pension ER	13,016	13,016	896	8,575	4,441
10-25-61200	Group Insurance	25,626	25,626	1,538	17,618	8,008
10-25-62310	Gas	720	720	49	862	(142)
10-25-62950	Contract Services - computer	6,840	13,716	921	34,737	(21,021)
10-25-63000	Lodging/Mileage/Meals Expense	500	2,000	-	1,440	560
10-25-63200	Credit Card Fees	-	-	-	3,559	(3,559)
10-25-63800	Insurance	19,009	19,009	-	-	19,009
10-25-63900	Inspection fees	375,000	375,000	117,781	477,729	(102,729)
10-25-64500	Office Expense	-	1,000	540	911	89
10-25-64600	Professional Fees	-	-	-	937	(937)
10-25-65200	Supplies	50	50	-	-	50
10-25-65300	Telephone/Internet Expense	636	636	53	563	73
10-25-65900	Uniform Expense	900	1,200	-	1,150	50
	Department: 25 - Code Enforcement Total:	**662,133**	**671,809**	**136,139**	**692,045**	**(20,236)**
	Department: 30 - Streets & drainage					
10-30-60200	Salaries and Wages	333,293	333,293	22,422	189,390	143,903
10-30-60201	Salaries and Wages OT	15,000	15,000	1,952	6,907	8,093
10-30-60800	Payroll Taxes SS	20,596	20,596	1,492	11,989	8,608
10-30-60801	Payroll Taxes MC	4,817	4,817	349	2,804	2,013

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Youngsville

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
10-30-60802	Payroll Taxes SUTA	614	614	40	148	466
10-30-61000	Pension ER	16,974	16,974	1,250	9,797	7,177
10-30-61200	Group Insurance	53,092	53,092	3,066	30,062	23,030
10-30-62300	Auto Expense	35,000	35,000	671	21,308	13,692
10-30-62310	Gas Diesel Oil	96,000	96,000	3,086	43,292	52,708
10-30-62600	Computer Expense	1,000	1,000	-	-	1,000
10-30-62700	Conference Fees	250	250	-	-	250
10-30-62800	Contract Labor	7,344	7,344	406	5,306	2,038
10-30-62900	Contract Services	147,140	150,223	5,945	98,671	51,552
10-30-62950	Contract Services - computer	15,000	17,436	365	(8,227)	25,663
10-30-63000	Lodging/Mileage/Meals Expense	500	1,000	-	463	537
10-30-63400	Dues & Subscriptions	410	1,910	-	1,757	153
10-30-63500	Equipment & Tools Rental	88,852	90,352	7,483	71,082	19,270
10-30-63600	Engineering Fees	90,000	89,500	-	870	88,630
10-30-63800	Insurance	56,324	56,324	-	-	56,324
10-30-64000	Janitorial	8,400	8,400	875	5,425	2,975
10-30-64100	Repairs & Maintenance	130,000	123,500	5,119	63,757	59,743
10-30-64130	Repairs & Maintanence Roads & Streets	230,500	230,500	5,569	43,343	187,157
10-30-64400	Miscellaneous	3,000	3,000	-	1,568	1,432
10-30-64425	Disaster Expense	100,000	100,000	2,541	33,415	66,585
10-30-64500	Office Expense	14,000	14,000	511	5,053	8,947
10-30-64600	Professional Fees	2,450	2,450	-	-	2,450
10-30-64620	Legal Fees	4,000	2,995	-	167	2,829
10-30-64700	Rent Expense	800	800	-	-	800
10-30-64720	Radio Rental	2,500	2,500	-	2,332	168
10-30-64810	Property Tax	9,200	9,200	-	3,437	5,763
10-30-65100	Street Lighting	43,560	43,560	4,419	64,461	(20,901)
10-30-65200	Supplies	60,000	60,000	11,532	39,298	20,702
10-30-65210	Chemicals	3,000	8,000	-	4,783	3,217
10-30-65250	Sign and supplies	20,000	20,005	1,530	14,094	5,911
10-30-65300	Telephone/Internet Expense	2,400	2,400	46	366	2,034
10-30-65310	Utilities	133,800	133,800	11,037	54,575	79,225
10-30-65405	Testing/Screening Employee	600	600	74	968	(368)
10-30-65410	Testing/Screening Non-Employee	-	-	-	104	(104)
10-30-65500	Training	1,000	3,000	2,097	2,332	668
10-30-65900	Uniform Expense	15,000	15,000	-	4,678	10,322
10-30-66100	Lease Expense	123,278	123,278	9,170	70,206	53,071
10-30-68200	Capital Outlay - Infrastructure	68,480	68,480	-	68,480	-
10-30-68300	Capital Outlay - Furn, Fix & Equipment	98,351	98,351	4,539	120,008	(21,657)
	Department: 30 - Streets & drainage Total:	**2,056,527**	**2,064,546**	**107,585**	**1,088,471**	**976,074**
	Department: 35 - 305 Iberia Street					
10-35-62900	Contract Services	6,436	6,436	541	4,275	2,161
10-35-64100	Repairs & Maintenance	3,000	3,000	-	260	2,740
10-35-65300	Telephone/Internet Expense	2,142	2,142	168	872	1,270
10-35-65310	Utilities	-	-	488	1,890	(1,890)
	Department: 35 - 305 Iberia Street Total:	**11,578**	**11,578**	**1,197**	**7,298**	**4,280**
	Department: 37 - 307 Iberia Street					
10-37-62900	Contract Services	8,724	8,724	363	2,907	5,817
10-37-64100	Repairs & Maintenance	1,000	4,000	-	3,856	144
10-37-65310	Repairs & Maintenance	-	-	216	520	(520)
	Department: 37 - 307 Iberia Street Total:	**9,724**	**12,724**	**580**	**7,283**	**5,441**
	Expense Total:	**8,961,571**	**8,975,980**	**426,087**	**5,829,980**	**3,146,000**
	Fund: 10 - General Fund Surplus (Deficit):	**53,859**	**39,450**	**218,243**	**(900,338)**	**939,787**

Financial Statements

Youngsville

As Of 02/28/2025

Balance Sheet

Account	Name	Balance	
Fund: 10 - General Fund			
Assets			
10-00-10001	Claim On Cash	1,741	
10-00-10010	HW General #4158	2,129,561	
10-00-10020	HW Tax Collection #4174	67,807	
10-00-10040	HW 3 Mils Property Tax Fire Protection #3571	2,285	
10-00-10051	HW City of Youngsville ARPA #0027	106,813	
10-00-11000	Accounts Receivable	5,089	
10-00-11100	Sales Tax Receivable	398,894	
10-00-11420	Due from 1968 Sales Tax	492,572	
10-00-11422	Due from Fund 22 1981 Sales Tax	7,154	
10-00-11440	Due from Fund 40 Capital Projects	1,024,947	
10-00-11470	Due from Fund 70 Utility System	15,139	
10-00-11490	Due from Fund 90 Sports Complex	69	
10-00-11499	Due from Fund 99 Other	70,905	
10-00-11500	Other Receivable	190,915	
10-00-13000	Prepaid Insurance	380,924	
10-00-13010	Prepaid Expense	1,043	
	Total Assets:	**4,895,855**	**$ 4,895,855**
Liability			
10-00-20000	Accounts Payable Fund 10	622,098	
10-00-20001	Accounts Payable Pending	18,997	
10-00-20005	Unearned Revenue	927,661	
10-00-20010	Accounts Payable-Other	400	
10-00-21020	Due to Fund 20 1968 Sales Tax	491,616	
10-00-21021	Due to Fund 21 1999 Sales Tax	-	
10-00-21022	Due to Fund 22 1981 Sales Tax	-	
10-00-21030	Due to Fund 30 Debt Service	-	
10-00-21040	Due to Fund 40 Capital Projects	1,186,700	
10-00-21045	Due to Fund 45 Municipal Complex	-	
10-00-21070	Due to Fund 70 Utility System	695,812	
10-00-21075	Due to Fund 75 Utility Deposit	7,785	
10-00-21081	Due to Payroll	25,710	
10-00-21090	Due to Fund 90 Sports Complex	-	
10-00-21099	Due to Fund 99 Other	748,851	
10-00-21515	Construction Deposit	140,375	
10-00-22505	Due to Fire Department	584	
	Total Liability:	**4,866,590**	
Equity			
10-00-32000	Fund Balance Unreserved	929,603	
	Total Beginning Equity:	**929,603**	
Total Revenue		4,929,643	
Total Expense		5,829,980	
Revenues Over/Under Expenses		**(900,338)**	
	Total Equity and Current Surplus (Deficit):	**29,265**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**$ 4,895,855**

Financial Statements

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 20 - 1968 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
20-00-40200	1% Sales Tax Revenue	4,739,615	4,739,615	402,672	3,332,862	1,406,753
20-00-56010	Interest Income	9,000	9,000	1,439	10,985	(1,985)
20-00-59430	Interest Income	-	-	-	1,850	(1,850)
	Department: 00 - Non-Departmental Total:	**4,748,615**	**4,748,615**	**404,111**	**3,345,697**	**1,402,918**
	Revenue Total:	**4,748,615**	**4,748,615**	**404,111**	**3,345,697**	**1,402,918**
Expense						
Department: 00 - Non-Departmental						
20-00-59510	Transfer to Fund 10 General	2,000,000	2,000,000	106,793	122,155	1,877,845
20-00-59530	Transfer to Fund 30 Debt Service	2,455,611	2,455,611	-	1,637,074	818,537
20-00-63205	Bank Charges	-	-	-	551	(551)
20-00-64600	Professional Fees	600	600	-	2,450	(1,850)
20-00-64610	Accounting Fees	11,190	11,190	2,450	13,785	(2,595)
20-00-64620	Legal Fees	625	625	-	-	625
20-00-64800	Sales Tax Collection Expense	25,700	25,700	2,180	17,567	8,133
20-00-70000	Principal - L.P.S.B	36,744	36,744	3,062	24,492	12,252
20-00-71970	Transfer to Fund 70 Utility	101,604	101,604	-	-	101,604
	Department: 00 - Non-Departmental Total:	**4,632,074**	**4,632,074**	**114,485**	**1,818,073**	**2,814,001**
	Expense Total:	**4,632,074**	**4,632,074**	**114,485**	**1,818,073**	**2,814,001**
	Fund: 20 - 1968 Sales Tax Fund Surplus (Deficit):	**116,541**	**116,541**	**289,626**	**1,527,624**	**(1,411,083)**

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Youngsville

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Balance Sheet

Account	Name	Balance	
Fund: 20 - 1968 Sales Tax Fund			
Assets			
20-00-10010	HW 1968 1% Sales Tax #4514	3,344,460	
20-00-11100	Sales Tax Receivable	403,415	
20-00-11410	Due from General	250	
20-00-11430	Due from Debt Service	(25)	
20-00-11440	Due from Fund 40 Capital Projects	152,120	
20-00-11470	Due from Fund 70 Utility System	-	
20-00-16030	FM 1968 1% Sales Tax Bond Reserve #1165	5,580	
	Total Assets:	**3,905,800**	**$ 3,905,800**
Liability			
20-00-20000	Accounts Payable	(106,926)	
20-00-20001	Accounts Payable Pending	-	
20-00-21010	Due to General	198,141	
20-00-21021	Due to 1999 Sales Tax	197,186	
20-00-21022	Due to 1981 Sales Tax	197,186	
20-00-21040	Due to Fund 40 Capital Projects	109,376	
20-00-21099	Due to Fund 99 Other	526	
	Total Liability:	**595,489**	
Equity			
20-00-30000	Fund Balance	1,782,687	
	Total Beginning Equity:	**1,782,687**	
Total Revenue		3,345,697	
Total Expense		1,818,073	
Revenues Over/Under Expenses		**1,527,624**	
Total Equity and Current Surplus (Deficit):		**3,310,311**	
Total Liabilities, Equity and Current Surplus (Deficit):			**$ 3,905,800**

Financial Statements

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 21 - 1999 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
21-00-40200	1/2% Sales Tax Revenue	2,369,808	2,369,808	201,336	1,666,431	703,377
21-00-56010	Interest Income	5,000	5,000	614	6,535	(1,535)
	Department: 00 - Non-Departmental Total:	**2,374,808**	**2,374,808**	**201,950**	**1,672,966**	**701,842**
	Revenue Total:	**2,374,808**	**2,374,808**	**201,950**	**1,672,966**	**701,842**
Expense						
Department: 00 - Non-Departmental						
21-00-59530	Transfer to Fund 30 Debt Service	674,566	674,566	-	-	674,566
21-00-59570	Transfer to Fund 70 Utility	1,775,552	1,775,552	60,682	1,070,104	705,449
21-00-63205	Bank Charges	-	-	-	570	(570)
21-00-64610	Accounting Fees	11,190	11,190	2,450	13,785	(2,595)
21-00-64800	Sales Tax Collection Expense	13,200	13,200	1,090	8,783	4,417
21-00-70000	Principal - L.P.S.B	18,372	18,372	1,531	12,246	6,126
	Department: 00 - Non-Departmental Total:	**2,492,881**	**2,492,881**	**65,753**	**1,105,488**	**1,387,393**
	Expense Total:	**2,492,881**	**2,492,881**	**65,753**	**1,105,488**	**1,387,393**
	Fund: 21 - 1999 Sales Tax Fund Surplus (Deficit):	**(118,073)**	**(118,073)**	**136,197**	**567,478**	**(685,551)**

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Youngsville

As Of 02/28/2025

Balance Sheet

Account	Name		Balance	
Fund: 21 - 1999 Sales Tax Fund				
Assets				
21-00-10010	HW 1999 1/2% Sales Tax #7856		1,392,697	
21-00-11100	Sales Tax Receivable		398,894	
21-00-11470	Due from Utility		376,168	
21-00-11499	Due from Consolidated		243	
		Total Assets:	**2,168,002**	**$ 2,168,002**
Liability				
21-00-20000	Accounts Payable		2,450	
21-00-21070	Due to Utility		(30,823)	
21-00-21099	Due to Consolidated		570	
		Total Liability:	**(27,803)**	
Equity				
21-00-30000	Fund Balance		1,628,327	
		Total Beginning Equity:	**1,628,327**	
Total Revenue			1,672,966	
Total Expense			1,105,488	
Revenues Over/Under Expenses			**567,478**	
	Total Equity and Current Surplus (Deficit):		**2,195,805**	
	Total Liabilities, Equity and Current Surplus (Deficit):			**$ 2,168,002**

Financial Statements

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 22 - 1981 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
22-00-40200	1/2% Sales Tax Revenue	2,369,808	2,369,808	201,336	1,666,431	703,377
22-00-44100	State Grant Revenue	-	-	-	7,978	(7,978)
22-00-44200	School Resource Officer	350,350	350,350	-	146,514	203,836
22-00-44600	LACE Fines and Court Cost	950,000	950,000	-	290,307	659,693
22-00-47000	Credit Card Fees	-	-	-	3,288	(3,288)
22-00-55000	Miscellaneous Income	-	-	-	875	(875)
22-00-55030	Insurance Proceeds	-	-	-	1,243	(1,243)
22-00-55040	Accident Reports	6,000	6,000	-	926	5,074
22-00-55100	State Supplemental Payments	266,400	266,400	-	96,780	169,620
22-00-56010	Interest Income	5,000	5,000	288	3,677	1,323
22-00-59422	Transfer from Fund 22 1981	-	-	100,000	100,000	(100,000)
22-00-71810	Transfer from Fund 10 General	1,780,000	1,780,000	-	-	1,780,000
	Department: 00 - Non-Departmental Total:	**5,727,558**	**5,727,558**	**301,623**	**2,318,019**	**3,409,539**
	Revenue Total:	**5,727,558**	**5,727,558**	**301,623**	**2,318,019**	**3,409,539**
Expense						
Department: 00 - Non-Departmental						
22-00-59522	Transfer to Fund 45 Municipal Complex	-	-	100,000	100,000	(100,000)
22-00-59545	Transfer to Fund 45 Municipal Complex	-	-	-	57,000	(57,000)
22-00-64800	Sales Tax Collection Expense	12,286	12,286	1,090	8,783	3,503
22-60-70000	Principal - L.P.S.B	18,372	18,372	1,531	12,246	6,126
22-00-71930	Transfer to Fund 30 Debt Service	170,767	170,767	14,250	42,750	128,017
	Department: 00 - Non-Departmental Total:	**201,425**	**201,425**	**116,871**	**220,780**	**(19,355)**
Department: 60 - Police						
22-60-60200	Salaries and Wages	1,662,610	1,662,610	124,775	1,023,980	638,630
22-60-60201	Salaries and Wages OT	105,000	105,000	7,469	79,925	25,075
22-60-60400	State Supplemental Pay	266,400	266,400	22,260	153,840	112,560
22-60-60800	Payroll Taxes SS	103,082	103,082	9,751	81,413	21,668
22-60-60801	Payroll Taxes MC	24,108	24,108	2,280	19,040	5,067
22-60-60802	Payroll Taxes SUTA	2,321	2,321	168	421	1,899
22-60-61000	Pension ER	15,358	15,358	1,204	10,080	5,279
22-60-61010	Police Retirement	593,484	593,484	56,387	486,737	106,746
22-60-61200	Group Insurance	162,000	162,000	15,725	118,638	43,362
22-60-62000	Advertising	12,920	12,920	578	1,778	11,142
22-60-62300	Auto Expense	84,000	84,000	4,551	77,187	6,813
22-60-62310	Gas & Oil	135,000	135,000	7,444	66,179	68,821
22-60-62350	Auto Allowance	12,000	12,000	1,000	8,000	4,000
22-60-62500	Community Relations	550	550	-	541	9
22-60-62600	Computer Expense	20,000	20,000	-	1,812	18,188
22-60-62700	Conference Fees	1,600	1,600	-	920	680
22-60-62800	Contract Labor	5,000	5,000	-	-	5,000
22-60-62900	Contract Services	33,000	33,000	1,654	14,598	18,402
22-60-62901	Investigative Services & Labs	4,000	4,000	-	-	4,000
22-60-62950	Contract services - computer	72,000	71,210	11,327	143,293	(72,083)
22-60-63000	Lodging/Mileage/Meals Expense	8,300	8,300	154	7,787	513
22-60-63205	Bank Charges	150	150	39	536	(386)
22-60-63400	Dues & Subscriptions	9,800	9,800	-	4,675	5,125
22-60-63500	Police Equipment	25,000	25,000	26,260	52,085	(27,085)
22-60-63800	Insurance	261,287	261,287	-	-	261,287
22-60-64000	Janitorial expense	32,000	32,000	2,634	22,577	9,423
22-60-64100	Repairs & Maintenance	10,000	10,000	884	7,250	2,750
22-60-64200	Mardi Gras Expense	56,000	56,000	49	49	55,951
22-60-64400	Miscellaneous	1,000	1,000	-	(794)	1,794
22-60-64500	Office Expense	24,000	24,000	1,568	12,302	11,698
22-60-64600	Professional Fees	5,000	5,000	-	400	4,600
22-60-64610	Accounting Fees	11,190	11,190	2,450	13,785	(2,595)
22-60-64620	Legal Fees	42,000	42,000	2,068	22,966	19,034
22-60-64700	Rent Expense	1,000	1,000	-	-	1,000
22-60-64720	Radio Rental	4,000	4,000	-	3,885	115

Financial Statements

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
22-60-65100	Street Lighting	-	-	97	468	(468)
22-60-65200	Police Supplies	10,000	10,000	2,066	4,333	5,667
22-60-65300	Telephone/Internet Expense	67,000	67,000	6,328	46,882	20,118
22-60-65310	Utilities	24,500	24,500	2,063	16,056	8,444
22-60-65405	Testing/Screening Employee	6,000	6,000	-	2,421	3,579
22-60-65410	Testing/Screening Non-Employee	1,000	1,000	275	2,430	(1,430)
22-60-65500	Training	5,000	5,000	1,000	9,043	(4,043)
22-60-65900	Uniform Expense	20,000	20,000	4,373	22,895	(2,895)
22-60-66100	Lease Expense	-	790	-	-	790
22-60-68100	Capital Outlay - Buildings & Improvements	-	32,555	17,508	25,932	6,623
22-60-68300	Capital Outlay - Furn, Fix & Equipment	295,770	295,770	107,365	276,190	19,580
22-60-68400	Capital Outlay - Auto & Truck	183,000	183,000	-	100,256	82,744
	Department: 60 - Police Total:	**4,417,430**	**4,449,985**	**443,753**	**2,942,790**	**1,507,194**
	Department: 61 - SRO					
22-61-60200	Salaries and Wages SRO	379,095	379,095	28,218	231,637	147,458
22-61-60201	SRO OT	10,000	10,000	1,494	20,331	(10,331)
22-61-60800	Payroll Taxes SS	23,504	23,504	1,906	16,712	6,792
22-61-60801	Payroll Taxes MC	5,497	5,497	446	3,908	1,589
22-61-60802	Payroll Taxes SUTA	546	546	35	72	474
22-61-61000	Pension ER	3,392	3,392	-	294	3,098
22-61-61200	Group Insurance	-	-	4,316	35,308	(35,308)
22-61-63800	Insurance	59,723	59,723	-	-	59,723
	Department: 61 - SRO Total:	**481,757**	**481,757**	**36,415**	**308,262**	**173,495**
	Department: 62 - LACE					
22-62-60200	Salaries and Wages LACE	156,000	156,000	9,385	87,682	68,318
22-62-60800	LACE Payroll Taxes SS	780	780	71	499	281
22-62-60801	LACE Payroll Taxes MC	168	168	17	117	51
22-62-60802	LACE Payroll Taxes SUTA	140	140	2	4	137
22-62-62950	LACE Contract Services - Computer	-	-	-	0	(0)
22-62-63100	LACE Court Costs	252,000	252,000	21,604	116,607	135,393
22-62-63200	Credit Card Fees	-	-	-	2,913	(2,913)
22-62-63205	Bank Fees	-	-	-	257	(257)
22-62-64600	LACE Professional Fees	600	600	-	3,585	(2,985)
22-62-64620	LACE Legal Fees	37,200	37,200	2,985	23,250	13,950
22-62-66100	LACE Lease Expense	16,800	16,800	-	-	16,800
	Department: 62 - LACE Total:	**463,688**	**463,688**	**34,064**	**234,914**	**228,775**
	Department: 64 - Civil Service					
22-64-60600	Civil Service Salaries	7,200	7,200	600	4,800	2,400
22-64-60800	Payroll Taxes SS	444	444	37	298	146
22-64-60801	Payroll Taxes MC	108	108	9	70	38
22-64-60802	Payroll Taxes SUTA	2	2	1	2	(0)
22-64-64620	Legal Fees	500	500	-	-	500
	Department: 64 - Civil Service Total:	**8,254**	**8,254**	**647**	**5,170**	**3,084**
	Department: 74 - Parks					
22-74-60200	Salaries and Wages	57,300	57,300	-	31,926	25,374
22-74-60201	Salaries and Wages OT	6,000	6,000	-	4,852	1,148
22-74-60800	Payroll Taxes SS	3,553	3,553	-	2,141	1,412
22-74-60801	Payroll Taxes MC	831	831	-	501	330
22-74-60802	Payroll Taxes SUTA	68	68	-	4	64
22-74-61200	Group Insurance	8,280	8,280	-	5,188	3,092
22-74-63800	Insurance	7,465	7,465	-	-	7,465
	Department: 74 - Parks Total:	**83,497**	**83,497**	**-**	**44,611**	**38,886**
	Expense Total:	**5,656,050**	**5,688,605**	**631,751**	**3,756,526**	**1,932,079**
	Fund: 22 - 1981 Sales Tax Fund Surplus (Deficit):	**71,508**	**38,953**	**(330,128)**	**(1,438,507)**	**1,477,460**

Financial Statements

Youngsville

As Of 02/28/2025

Balance Sheet

Account	Name		Balance	
Fund: 22 - 1981 Sales Tax Fund				
Assets				
22-00-10005	Claim On Cash		169,753	
22-00-10010	HW Police Department #5681		233,182	
22-00-10015	HW LACE #9273		(38,149)	
22-00-10016	HW Police Evidence #7356		38,448	
22-00-10200	Cash on Hand		200	
22-00-11100	Sales Tax Receivable		398,894	
22-00-11300	Grants Receivable		11,255	
22-00-11499	Due From Other Funds		(2,368)	
22-00-11500	Other Receivable		26,838	
22-00-11510	Accounts Receivable - Other		540	
22-00-13000	Prepaid Insurance		188,427	
22-00-13010	Prepaid Expense		(18)	
		Total Assets:	**1,027,001**	**$ 1,027,001**
Liability				
22-00-20000	1981 Accounts Payable		34,869	
22-00-20001	Accounts Payable Pending		149	
22-00-21010	Due to General		7,154	
22-00-21030	Due To Debt Service		57,000	
22-00-21081	Due to Payroll		45,134	
22-00-21099	Due to Other Funds		1,201,819	
22-00-21500	Other Liabilities		38,448	
		Total Liability:	**1,384,573**	
Equity				
22-00-30000	Fund Balance		1,080,935	
		Total Beginning Equity:	**1,080,935**	
Total Revenue			2,318,019	
Total Expense			3,756,526	
Revenues Over/Under Expenses			**(1,438,507)**	
	Total Equity and Current Surplus (Deficit):		**(357,572)**	
	Total Liabilities, Equity and Current Surplus (Deficit):			**$ 1,027,001**

Financial Statements

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 23 - Recreational Facility Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
23-00-40200	1% Sales Tax Revenue	4,739,615	4,739,615	402,671	3,332,836	1,406,779
23-00-56010	Interest Income	55,000	55,000	871	10,437	44,563
	Department: 00 - Non-Departmental Total:	**4,794,615**	**4,794,615**	**403,543**	**3,343,273**	**1,451,342**
	Revenue Total:	**4,794,615**	**4,794,615**	**403,543**	**3,343,273**	**1,451,342**
Expense						
Department: 00 - Non-Departmental						
23-00-59530	Transfer to Fund 30 Debt Service	2,372,169	2,372,169	(198,987)	(395,903)	2,768,071
23-00-59590	Transfer to Fund 90 Sports Complex	3,065,270	3,065,270	-	419,347	2,645,923
23-00-63205	Bank Charges	-	-	-	1,746	(1,746)
23-00-64600	Professional Fees	3,500	3,500	-	-	3,500
23-00-64610	Accounting Fees	12,780	12,780	2,450	15,405	(2,625)
23-00-64620	Legal Fees	625	625	-	-	625
23-00-64800	Sales Tax Collection Expense	24,000	24,000	2,193	17,591	6,409
23-00-70000	Principal - L.P.S.B	1,680	1,680	140	1,122	558
	Department: 00 - Non-Departmental Total:	**5,480,024**	**5,480,024**	**(194,203)**	**59,308**	**5,420,716**
	Expense Total:	**5,480,024**	**5,480,024**	**(194,203)**	**59,308**	**5,420,716**
	Fund: 23 - Recreational Facility Sales Tax Fund Surplus (Deficit):	**(685,409)**	**(685,409)**	**597,746**	**3,283,965**	**(3,969,374)**

Financial Statements

Youngsville

As Of 02/28/2025

Balance Sheet

Account	Name	Balance	
Fund: 23 - Recreational Facility Sales Tax Fund			
Assets			
23-00-10010	FH 2012 1% Rec Fac S.T. #0114	55	
23-00-10022	HW 2023 $14M Sports Complex Expansion #6750	536,465	
23-00-10024	HW 2012 1% Rec Fac S.T. #0269	1,600,955	
23-00-10026	HW 2012 1% Rec. Facility S.T. Sinking Fund #6380	(1,097,974)	
23-00-11000	Accounts Receivable	375	
23-00-11100	Sales Tax Receivable	808,953	
23-00-11430	Due from Debt Service	2,689,869	
23-00-11490	Due from Fund 90 Sports Complex	(118,501)	
23-00-11499	Due from Fund 99 Other	(154,923)	
23-00-16023	HW 2023 $14M Sports Complex Exp Reserv #7617	1,464	
	Total Assets:	**4,266,738**	**$ 4,266,738**
Liability			
23-00-20000	Accounts Payable	(1,025,762)	
23-00-20010	Accounts Payable - Other	-	
23-00-21090	Due to Fund 90 Sports Complex	322,287	
23-00-21099	Due to Fund 99 Other	(13,353)	
	Total Liability:	**(716,827)**	
Equity			
23-00-30000	Fund Balance	1,699,600	
	Total Beginning Equity:	**1,699,600**	
Total Revenue		3,343,273	
Total Expense		59,308	
Revenues Over/Under Expenses		**3,283,965**	
	Total Equity and Current Surplus (Deficit):	**4,983,565**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**$ 4,266,738**

Financial Statements

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 30 - Debt Service Fund						
Revenue						
Department: 00 - Non-Departmental						
30-00-56010	Interest Income	40,000	40,000	2,142	23,512	16,488
30-00-59200	Proceeds from Issuance of Debt	8,085,300	8,085,300	-	-	8,085,300
30-00-59410	Transfer from Fund 10 General	341,533	341,533	28,500	228,000	113,533
30-00-59420	Transfer from Fund 20 1968 Sales Tax	2,455,611	2,455,611	204,634	2,046,342	409,268
30-00-59421	Transfer from Fund 21 1999 Sales Tax	674,566	674,566	-	-	674,566
30-00-59422	Transfer from Fund 22 1981 Sales Tax	170,767	170,767	14,250	114,000	56,767
30-00-59423	Transfer from Fund 23 Rec Facility Sales Tax	2,372,169	2,372,169	-	-	2,372,169
30-00-59470	Transfer from Fund 70 Utility	717,899	717,899	-	-	717,899
	Department: 00 - Non-Departmental Total:	**14,857,844**	**14,857,844**	**249,527**	**2,411,854**	**12,445,990**
	Revenue Total:	**14,857,844**	**14,857,844**	**249,527**	**2,411,854**	**12,445,990**
Expense						
Department: 00 - Non-Departmental						
30-00-63205	Bank Charges	-	-	-	25	(25)
30-00-64600	Professional Fees	1,850	1,850	-	1,500	350
30-00-70020	2014 HW $3.5M Sales Tax Bond - Principal	325,000	325,000	-	-	325,000
30-00-70035	2016 HW $3.565M Sales Tax Refun Bond - Principal	345,000	345,000	-	-	345,000
30-00-70040	2017 CH $2.24M S.T. Bond - Principal #3016	225,000	225,000	-	-	225,000
30-00-70045	2018 RG $7M Municipal Complex - Principal	285,000	285,000	-	285,000	-
30-00-70050	2021 RG $10M Sales Tax Rev/Refund Bond - Principal	395,000	395,000	-	-	395,000
30-00-70055	2022 RG $9M Sales Tax Revenue Bond - Principal	310,000	310,000	-	-	310,000
30-00-70070	2017 $575K S.T. Excess Revenue Bond - Principal	55,000	55,000	-	-	55,000
30-00-70071	2022 $8.5M LDH Water Revenue Bond - Principal	215,000	215,000	-	-	215,000
30-00-70072	2010 $4.429M LDEQ Sewer Revenue Bond - Principal	229,000	229,000	-	-	229,000
30-00-70073	2019 $13.2M LDEQ Sewer Sales Tax Bond - Principal	626,000	626,000	-	-	626,000
30-00-70090	2013 RG $9.5M Rec Fac S.T. Rev Bond - Principal	435,000	435,000	-	435,000	-
30-00-70091	2017 FH $7.64M Rec Fac S.T. Rev Ref Bond - Prin	490,000	490,000	-	490,000	-
30-00-70092	2021 INVSTR $5M Rec Fac S.T. Rev Bond - Principal	475,000	475,000	-	475,000	-
30-00-70220	2014 $3.5M Sales Tax Bond - Interest	15,665	15,665	-	7,833	7,833
30-00-70235	2016 $3.565M Sales Tax Refunding Bond - Interest	40,850	40,850	-	20,425	20,425
30-00-70240	2017 CH $2.24M S.T. Bond - Interest #3016	45,915	45,915	-	22,957	22,957
30-00-70245	2018 RG $7M Municipal Complex - Interest	222,300	222,300	-	114,000	108,300
30-00-70250	2021 $10M Sales Tax Rev/Refund Bond - Interest	363,250	363,250	-	181,625	181,625
30-00-70255	2022 $9M Sales Tax Revenue Bond - Interest	389,931	389,931	-	194,966	194,966
30-00-70270	2017 $575K Excess Revenue Bond - Interest	5,170	5,170	-	2,585	2,585
30-00-70271	2022 $8.5M LDH Water Revenue Bond - Interest	198,083	198,083	-	25,956	172,126
30-00-70272	2010 $4.429M LDEQ Sewer Revenue Bond - Interest	15,647	15,647	-	-	15,647
30-00-70273	2019 $13.2M LDEQ Sewer Sales Tax Bond - Interest	48,566	48,566	-	-	48,566
30-00-70290	2013 $9.5M Rec Fac S.T. Revenue Bond - Interest	159,138	159,138	-	82,831	76,306
30-00-70291	2017 $7.64M Rec Fac S.T. Rev/Ref Bond - Interest	107,859	107,859	-	56,735	51,124
30-00-70292	2021 INVSTR $5M Rec Fac S.T. Rev Bond - Interest	57,253	57,253	-	30,396	26,857
30-00-70293	2023 $14M Rec Fac S.T. Revenue Bond - Interest	647,919	647,919	-	323,959	323,959
30-00-59520	Transfer to Fund 20 1968	-	-	-	1,850	(1,850)
30-00-71970	Transfer to Fund 70 Utility	8,085,000	8,085,000	-	-	8,085,000
	Department: 00 - Non-Departmental Total:	**14,814,395**	**14,814,395**	**-**	**2,752,643**	**12,061,752**
	Expense Total:	**14,814,395**	**14,814,395**	**-**	**2,752,643**	**12,061,752**
	Fund: 30 - Debt Service Fund Surplus (Deficit):	**43,450**	**43,450**	**249,527**	**(340,789)**	**384,239**

Financial Statements

As Of 02/28/2025

Balance Sheet

Account	Name	Balance	
Fund: 30 - Debt Service Fund			
Assets			
30-00-10003	Claim On Cash 21	(85,541)	
30-00-10025	FM 1968 1% Sales Tax Sinking Fund #1187	1,769,179	
30-00-10026	HW Rec. Facility S.T. Sinking Fund #6380	798,289	
30-00-10061	HW 2018 $7M Municipal Complex Sinking Fund #6372	130,300	
30-00-11422	Due from 1981 Sales Tax	57,000	
30-00-16008	INVESCO Rec. Facility Bond Reserve #0028	576,059	
30-00-16030	FM Sales Tax Refunding Bond Reserve #1165	2,248,092	
	Total Assets:	**5,493,378**	**$ 5,493,378**
Liability			
30-00-21020	Due to 1968 Sales Tax	(25)	
30-00-21023	Due to Rec Facility Sales Tax	2,689,869	
30-00-21040	Due to Capital Projects	7,610	
	Total Liability:	**2,697,455**	
Equity			
30-00-30000	Fund Balance	3,136,712	
	Total Beginning Equity:	**3,136,712**	
Total Revenue		2,411,854	
Total Expense		2,752,643	
Revenues Over/Under Expenses		**(340,789)**	
	Total Equity and Current Surplus (Deficit):	**2,795,923**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**$ 5,493,378**

Financial Statements

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 40 - Capital Projects Fund						
Revenue						
Department: 00 - Non-Departmental						
40-00-44000	Federal Grant Revenue	2,006,877	2,006,877	-	(95,626)	2,102,503
40-00-44100	State Grant Revenue	14,212,821	14,212,821	-	1,588,659	12,624,162
40-00-56010	Interest Income	-	-	124	1,847	(1,847)
40-00-71810	Transfer from Fund 10 General	-	-	-	1,021,823	(1,021,823)
	Department: 00 - Non-Departmental Total:	**16,219,698**	**16,219,698**	**124**	**2,516,703**	**13,702,995**
	Revenue Total:	**16,219,698**	**16,219,698**	**124**	**2,516,703**	**13,702,995**
Expense						
Department: 00 - Non-Departmental						
40-00-59570	Transfer to Fund 70 Utility	-	-	-	-	-
40-00-63205	Bank Charges	-	-	-	267	(267)
40-00-64600	Professional Fees	4,000	4,000	-	-	4,000
40-00-64620	Legal Fees	-	-	625	6,835	(6,835)
40-00-68000	Land	-	-	-	37,600	(37,600)
40-00-68200	Road Improvement Projects	15,153,080	15,353,080	-	3,331,058	12,022,022
40-00-68220	Roundabout Projects	5,746,136	5,746,136	-	1,270,849	4,475,287
40-00-68230	Drainage Projects - Detention Pond	-	-	-	8,255	(8,255)
	Department: 00 - Non-Departmental Total:	**20,903,216**	**21,103,216**	**625**	**4,654,863**	**16,448,353**
	Expense Total:	**20,903,216**	**21,103,216**	**625**	**4,654,863**	**16,448,353**
	Fund: 40 - Capital Projects Fund Surplus (Deficit):	**(4,683,518)**	**(4,883,518)**	**(501)**	**(2,138,161)**	**(2,745,358)**

Financial Statements

As Of 02/28/2025

Balance Sheet

Account	Name	Balance	
Fund: 40 - Capital Projects Fund			
Assets			
40-00-10004	Claim On Cash 40	-	
40-00-10046	HW 2022 $9M S.T. Refunding Bonds #7671	430,123	
40-00-10065	HW 2021 $10M Sales Tax 2011 Refunding Bond #2882	11,285	
40-00-10101	CS 2023 $4.2M Treasury Bond Investments	2,438,861	
40-00-11310	Grants Receivable	160,359	
40-00-11410	Due from Fund 10 General	1,486,700	
40-00-11420	Due from Fund 20 1968	109,376	
40-00-11430	Due from Debt Service	7,610	
40-00-11499	Due from Consolidated	133	
	Total Assets:	**4,644,447**	**$ 4,644,447**
Liability			
40-00-20000	Accounts Payable	(961,326)	
40-00-20001	Accounts Payable Pending	-	
40-00-20005	Unearned Revenue	500,000	
40-00-20010	Accounts Payable	-	
40-00-20200	Contracts Payable	2,486,134	
40-00-20400	Retainage Payable	286,024	
40-00-21010	Due to General	1,024,947	
40-00-21020	Due to Fund 20 1968	152,120	
40-00-21099	Due to Fund 99 Consolidated	267	
	Total Liability:	**3,488,167**	
Equity			
40-00-30000	Fund Balance	3,294,440	
	Total Beginning Equity:	**3,294,440**	
Total Revenue		2,516,703	
Total Expense		4,654,863	
Revenues Over/Under Expenses		**(2,138,161)**	
	Total Equity and Current Surplus (Deficit):	**1,156,280**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**$ 4,644,447**

Financial Statements

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 45 - Municipal Complex Capital Projects						
Revenue						
Department: 00 - Non-Departmental						
45-00-56010	Interest Income	15,000	15,000	1,494	14,524	476
Department: 00 - Non-Departmental Total:		**15,000**	**15,000**	**1,494**	**14,524**	**476**
	Revenue Total:	**15,000**	**15,000**	**1,494**	**14,524**	**476**
Expense						
Department: 00 - Non-Departmental						
45-00-63205	Bank Charges	-	-	-	241	(241)
	Department: 00 - Non-Departmental Total:	**-**	**-**	**-**	**241**	**(241)**
	Expense Total:	**-**	**-**	**-**	**241**	**(241)**
	Fund: 45 - Municipal Complex Capital Projects Total:	**15,000**	**15,000**	**1,494**	**14,284**	**716**

Financial Statements

Youngsville

As Of 02/28/2025

Balance Sheet

Account	Name	Balance	
Fund: 45 - Municipal Complex Capital Projects			
Assets			
45-00-16009	INVESCO 2018 $7M Mun Complex Bond Reserve #0029	14,524	
	Total Assets:	**14,524**	**$ 14,524**
Liability			
45-00-21099	Due to Consolidated	130	
	Total Liability:	**130**	
Equity			
45-00-30000	Fund Balance	111	
	Total Beginning Equity:	**111**	
Total Revenue		14,524	
Total Expense		241	
Revenues Over/Under Expenses		**14,284**	
Total Equity and Current Surplus (Deficit):		**14,394**	
Total Liabilities, Equity and Current Surplus (Deficit):			**$ 14,524**

Financial Statements

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 70 - Utility Fund						
Revenue						
Department: 00 - Non-Departmental						
70-00-71810	Transfer from Fund 10 General	-	-	-	467,802	(467,802)
70-00-71821	Transfer from Fund 21 1999 Sales Tax	1,775,552	1,775,552	60,682	1,130,786	644,767
70-00-71830	Transfer from Fund 30 Debt Service	8,085,000	8,085,000	-	-	8,085,000
70-00-71840	Transfer from Fund 40 Capital Projects	433,700	433,700	-	-	433,700
70-00-71870	Transfer from Fund 70 Utility	-	-	852,476	913,637	(913,637)
	Department: 00 - Non-Departmental Total:	**10,294,252**	**10,294,252**	**913,157**	**2,512,225**	**7,782,028**
Department: 50 - Waterworks						
70-50-48000	Water Charges	3,633,888	3,633,888	286,708	2,303,006	1,330,882
70-50-48005	Water Tap Fee	72,450	72,450	67,800	278,700	(206,250)
70-50-48006	Water Capital Improvement	300,000	300,000	45,140	182,980	117,020
70-50-48007	Water Meter Fee - 3/4 inch	200,000	200,000	151,200	527,800	(327,800)
70-50-48010	Water Meter Fee - 1 inch	202,500	202,500	7,125	47,475	155,025
70-50-48015	Water Meter Fee - 2 inches	-	-	-	15,800	(15,800)
70-50-48020	Water Meter Hydrant Rental	4,600	4,600	500	3,000	1,600
70-50-48025	Water Boring	-	-	-	32,000	(32,000)
70-50-55000	Miscellaneous Income	-	-	-	28,279	(28,279)
70-50-55005	Reconnect Fees	-	-	1,079	14,420	(14,420)
70-50-55010	Penalties 10%	75,000	75,000	5,511	43,501	31,499
70-50-71820	Transfer from Fund 20 1968 Sales Tax	101,604	101,604	-	-	101,604
70-50-72000	3% Millage	642,745	642,745	-	482,690	160,055
70-50-72200	Interest Income	-	-	814	4,363	(4,363)
70-50-72900	Sales Tax Vendor Compensation	-	-	7	69	(69)
70-50-73010	State Grant	400,550	400,550	-	327,142	73,408
	Department: 50 - Waterworks Total:	**5,633,337**	**5,633,337**	**565,883**	**4,291,225**	**1,342,112**
Department: 52 - Sewerage						
70-52-48100	Sewer Charges	2,391,193	2,391,193	206,986	1,620,693	770,500
70-52-48105	Sewer Tap Fee	12,500	12,500	6,250	22,225	(9,725)
70-52-48106	Sewer Capital Improvement	300,000	300,000	53,619	217,313	82,687
70-52-48110	Sewer Inspection Fee	3,150	3,150	-	-	3,150
70-52-55010	Penalties	46,090	46,090	4,156	31,705	14,385
70-52-72200	Interest Income	-	-	44	376	(376)
70-52-73010	State Grant	2,100,000	2,100,000	-	-	2,100,000
	Department: 52 - Sewerage Total:	**4,852,933**	**4,852,933**	**271,055**	**1,892,312**	**2,960,621**
Department: 54 - Garbage						
70-54-48200	Garbage Charges	2,245,075	2,245,075	188,840	1,482,290	762,785
70-54-55010	Penalties	33,000	33,000	3,642	28,085	4,915
	Department: 54 - Garbage Total:	**2,278,075**	**2,278,075**	**192,483**	**1,510,374**	**767,701**
	Revenue Total:	**23,058,597**	**23,058,597**	**1,942,578**	**10,206,136**	**12,852,461**
Expense						
Department: 00 - Non-Departmental						
70-00-71930	Transfer to Fund 30 Debt Service	717,899	717,899	-	-	717,899
70-00-71970	Transfer to Fund 70 Utility	-	-	832,088	832,088	(832,088)
	Department: 00 - Non-Departmental Total:	**717,899**	**717,899**	**832,088**	**832,088**	**(114,189)**
Department: 50 - Waterworks						
70-50-60200	Salaries and Wages	570,383	570,383	43,610	375,149	195,234
70-50-60201	Salaries and Wages OT	30,000	30,000	5,601	23,061	6,939
70-50-60800	Payroll Taxes SS	35,364	35,364	2,984	24,163	11,200
70-50-60801	Payroll Taxes MC	8,271	8,271	698	5,651	2,619
70-50-60802	Payroll Taxes SUTA	887	887	73	174	713
70-50-61000	Pension ER	32,911	32,911	2,856	22,902	10,009
70-50-61200	Group Insurance	73,445	73,445	6,221	50,682	22,763
70-50-62300	Auto Expense	3,000	3,000	-	1,318	1,682
70-50-62310	Gas Diesel Oil	12,000	12,000	1,632	11,293	707
70-50-62600	Computer Expense	-	1,600	-	1,790	(190)
70-50-62700	Conference Fees	250	250	-	-	250
70-50-62900	Contract Services	55,384	55,384	2,397	19,852	35,531
70-50-62950	Contract services - computer	72,693	73,403	1,348	50,702	22,701
70-50-63000	Lodging/Mileage/Meals Expense	2,600	2,600	-	1,630	970
70-50-63200	Credit Card Fees	48,000	48,000	89	4,672	43,328

Financial Statements

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
70-50-63205	Bank Charges	1,000	1,000	-	2,201	(1,201)
70-50-63300	Depreciation	450,000	450,000	37,500	300,000	150,000
70-50-63400	Dues & Subscriptions	1,100	1,583	-	1,570	13
70-50-63500	Equipment Rental	-	1,000	180	460	540
70-50-63600	Engineering Fees	6,000	6,000	-	1,546	4,454
70-50-63700	Garbage Collection	11,400	11,400	925	7,287	4,113
70-50-63800	Insurance	90,986	90,986	-	-	90,986
70-50-64100	Repairs & Maintenance	170,000	170,000	13,166	136,813	33,187
70-50-64500	Office Expense	5,000	3,500	-	1,064	2,436
70-50-64600	Professional Fees	38,900	74,920	413	63,413	11,507
70-50-64610	Accounting Fees	27,730	37,400	6,645	37,400	-
70-50-64660	Grant Consulting Services	-	-	1,000	1,000	(1,000)
70-50-64810	Property Tax	-	200	-	130	70
70-50-65200	Supplies	290,000	131,230	-	8,464	122,766
70-50-65210	Chemicals	40,000	40,000	767	19,953	20,047
70-50-65300	Telephone/Internet Expense	22,000	22,000	1,645	13,194	8,806
70-50-65310	Utilities	14,000	14,000	2,752	13,596	404
70-50-65400	Utility Testing	21,975	26,475	-	-	26,475
70-50-65405	Testing/Screening Employee	2,400	2,400	-	8	2,392
70-50-65410	Testing/Screening Non-Employee	-	-	-	(53)	53
70-50-65500	Training	1,000	1,000	-	900	100
70-50-65700	Water Purchases	1,440,000	1,440,000	(18,655)	1,208,115	231,885
70-50-65705	Water Meter 3/4"	116,100	237,100	-	254,920	(17,820)
70-50-65710	Water Meter 1"	105,000	60,000	-	57,748	2,252
70-50-65720	Water Meter Yok,Pipe,Boxes,Tops	22,885	22,885	-	22,105	780
70-50-65750	Water Meter Installation	420,000	467,000	74,320	392,340	74,660
70-50-65900	Uniform Expense	3,900	3,900	-	2,859	1,041
70-50-66100	Lease Expense	1,217	2,717	221	1,425	1,293
70-50-72400	Interest Expense	18,710	18,710	-	-	18,710
	Department: 50 - Waterworks Total:	**4,266,491**	**4,284,904**	**188,386**	**3,141,498**	**1,143,406**
	Department: 52 - Sewerage					
70-52-60200	Salaries and Wages	351,529	351,529	26,306	220,344	131,185
70-52-60201	Salaries and Wages OT	15,000	15,000	2,680	10,015	4,985
70-52-60800	Payroll Taxes SS	21,795	21,795	1,697	13,448	8,347
70-52-60801	Payroll Taxes MC	5,097	5,097	397	3,145	1,952
70-52-60802	Payroll Taxes SUTA	546	546	44	86	460
70-52-61000	Pension ER	19,452	19,452	1,595	13,201	6,251
70-52-61200	Group Insurance	49,388	49,388	4,402	35,867	13,521
70-52-62300	Auto Expense	1,000	1,000	-	-	1,000
70-52-62310	Gas Diesel Oil	9,600	9,600	1,217	11,665	(2,065)
70-52-62600	Computer Expense	1,000	2,600	1,400	1,400	1,200
70-52-62900	Contract Services	161,084	161,084	13,449	106,680	54,405
70-52-62950	Contract services - computer	52,369	59,151	1,485	39,563	19,588
70-52-63000	Lodging/Mileage/Meals Expense	400	400	-	80	320
70-52-63200	Credit Card Fees	34,869	34,869	71	3,733	31,136
70-52-63205	Bank Charges	1,100	(500)	-	2,995	(3,495)
70-52-63300	Depreciation	750,000	750,000	62,500	500,000	250,000
70-52-63400	Dues & Subscriptions	7,500	7,883	600	7,430	452
70-52-63500	Equipment Rental	3,000	2,000	-	1,040	960
70-52-63600	Engineering Fees	10,000	10,000	-	6,522	3,478
70-52-63700	Garbage Collection	7,260	7,260	597	4,702	2,558
70-52-63800	Insurance	55,992	55,992	-	-	55,992
70-52-64100	Repairs & Maintenance	200,000	190,202	17,517	126,225	63,978
70-52-64500	Office Expense	100	1,600	-	1,086	514
70-52-64600	Professional Fees	220,700	48,585	-	40,235	8,350
70-52-64610	Accounting Fees	25,565	31,500	5,595	31,500	-
70-52-65200	Supplies	9,000	9,000	-	1,731	7,269
70-52-65210	Chemicals	30,000	31,000	3,054	12,021	18,979
70-52-65250	Sign and supplies	-	-	-	345	(345)
70-52-65300	Telephone/Internet Expense	3,600	3,600	663	4,197	(597)
70-52-65310	Utilities	145,620	145,620	13,126	100,883	44,737
70-52-65400	Utility Testing	22,800	211,800	1,360	23,986	187,814
70-52-65405	Testing/Screening Employee	500	500	52	397	103

Financial Statements

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Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
70-52-65500	Training	1,000	1,000	30	190	810
70-52-65900	Uniform Expense	2,400	2,400	-	1,475	925
70-52-66100	Lease Expense	-	2,500	197	1,282	1,218
70-52-72400	Interest Expense	64,213	64,213	-	32,106	32,107
	Department: 52 - Sewerage Total:	**2,283,478**	**2,307,666**	**160,033**	**1,359,575**	**948,091**
	Department: 54 - Garbage					
70-54-60200	Salaries and Wages	79,573	79,573	6,279	52,273	27,300
70-54-60201	Salaries and Wages OT	3,999	3,999	396	2,369	1,630
70-54-60800	Payroll Taxes SS	4,934	4,934	405	3,313	1,621
70-54-60801	Payroll Taxes MC	1,154	1,154	95	775	379
70-54-60802	Payroll Taxes SUTA	66	66	11	21	46
70-54-61000	Pension ER	2,202	2,202	334	2,732	(530)
70-54-61200	Group Insurance	12,228	12,228	1,024	8,708	3,520
70-54-62310	Gas	-	-	365	3,132	(3,132)
70-54-62900	Contract Services	-	500	-	-	500
70-54-62950	Contract services - computer	3,800	10,542	494	15,011	(4,469)
70-54-63200	Credit Card Fees	8,717	8,717	18	947	7,770
70-54-63700	Garbage Collection	1,448,880	1,448,880	120,598	939,939	508,941
70-54-63701	Garbage Collection XTR CRT	52,080	52,080	4,232	33,714	18,366
70-54-63702	Garbage Collection Fuel/Environmental	134,688	134,688	5,137	40,068	94,620
70-54-66600	Recycle	557,760	546,760	46,399	361,723	185,037
70-54-63703	Roadside Garbage	97,920	110,218	3,953	41,567	68,651
70-54-63800	Insurance	13,998	13,998	-	-	13,998
70-54-64500	Office Expense	-	-	-	171	(171)
70-54-64600	Professional Fees	4,800	4,800	-	3,111	1,689
70-54-65300	Telephone/Internet Expense	1,620	1,620	140	700	920
70-54-65310	Utilities	180	180	-	-	180
70-54-65900	Uniform Expense	600	600	-	290	310
70-54-66100	Lease Expense	-	-	24	143	(143)
	Department: 54 - Garbage Total:	**2,429,199**	**2,437,739**	**189,904**	**1,510,706**	**927,034**
	Expense Total:	**9,697,068**	**9,748,209**	**1,370,410**	**6,843,868**	**2,904,341**
	Fund: 70 - Utility Fund Surplus (Deficit):	**13,361,530**	**13,310,389**	**572,168**	**3,362,268**	**9,948,120**

Youngsville

Financial Statements

As Of 02/28/2025

Balance Sheet

Account	Name	Balance	
Fund: 70 - Utility Fund			
Assets			
70-00-10007	Claim On Cash	49,735	
70-00-10010	HW Utility System #0744	906,290	
70-00-10015	HW Utility Deposits #4516	67,083	
70-00-10025	HW 2010 + 2019 Sewer Sinking Fund #4077	1,433,085	
70-00-10200	Cash on Hand	443	
70-00-11000	A/R Utility Customer	281,014	
70-00-11025	Accounts Receivable Accrued	643,502	
70-00-11050	Allowance for Doubtful Accounts	(109,574)	
70-00-11060	A/R - Unapplied Credits	(3,841)	
70-00-11200	Utility Accrued Int Receivable	1,807	
70-00-11410	Due from General	695,107	
70-00-11499	Due from Fund 99	(519,597)	
70-00-13000	Prepaid Insurance	109,550	
70-00-13010	Prepaid Expense	229	
70-00-16000	HW 3 Mils Property Tax Waterworks #3598	1,618,404	
70-00-16052	HW 2021 $10M S.T. Ref Reserve_Sewer WWTP DEQ #4598	(732,088)	
70-00-16510	HW 2010 + 2019 Sewer Bond Reserve #3909	142,476	
70-00-16517	HW CD - Utility Deposit Cons #7517	143,936	
70-00-16552	FM CD - Utility Deposit #0712	34,156	
70-00-16554	FM CD - Utility Deposit #0581	(83)	
70-00-16556	FM CD - Utility Deposit #0605	(84)	
70-00-16560	FM CD - Utility Deposit #0598	(85)	
70-00-16576	FM CD - Utility Deposit #0321	131,249	
70-00-17000	Land	538,595	
70-00-17100	CIP Water	3,076,262	
70-00-17110	CIP Sewer	606,131	
70-00-17200	Public Works Facility	239,770	
70-00-17300	Other Water Equipment	528,961	
70-00-17310	Remote Water Meter Reading Syst	983,005	
70-00-17311	Other Sewer Equipment	1,988,917	
70-00-17400	Water Plant & Lines	15,228,929	
70-00-17410	Sewer Plant & Lines	24,824,584	
70-00-17500	Accumulated Depreciation	(14,466,314)	
	Total Assets:	**38,441,554**	**$ 38,441,554**
Liability			
70-00-20000	Accounts Payable	1,464,980	
70-00-20001	Accounts Payable Pending	(804,889)	
70-00-20010	Accounts Payable Other	29,267	
70-00-20200	Contracts Payable	379,641	
70-00-20400	Retainage Payable	116,045	
70-00-20620	Commerical Water State Sales Tax	38,882	
70-00-20650	Safe Drinking Water	17,438	
70-00-21010	Due to Fund 10 General	15,139	
70-00-21021	Due to Fund 21 1999	413,599	
70-00-21075	Due to Fund 75 Utility Deposit	(69,500)	
70-00-21081	Due to Payroll	20,760	
70-00-21099	Due to Fund 99 Other	(395,121)	
70-00-22010	LDH 2022 $8.5M Water Revenue Bond 1055035-01 ST	56,000	
70-00-22020	LDEQ 2019 $13.2M Sewer Revenue 221129-04 ST	229,000	
70-00-22021	LDEQ 2019 $13.2M Sewer Revenue 221129-04 ST	290,000	
70-00-22500	Sewer Rev Bond Int Payable	6,505	
70-00-28000	Customers Deposits	823,626	
70-00-28520	LDEQ 2010 $4.429M Sewer Revenue 221129-02	1,377,226	
70-00-28521	LDEQ 2019 $13.2M Sewer Revenue 221129-04	4,761,576	
70-00-28555	2017 $575K Water Refunding Bond LT	(5,014)	
70-00-28556	LDH 2022 $8.5M Water Revenue Bond 1055035-01	2,087,926	
70-52-21515	Sewer Deposit	55,250	
	Total Liability:	**10,908,337**	
Equity			
70-00-32000	Retained Earnings	24,170,949	
	Total Beginning Equity:	**24,170,949**	
Total Revenue		10,206,136	
Total Expense		6,843,868	
Revenues Over/Under Expenses		**3,362,268**	
	Total Equity and Current Surplus (Deficit):	**27,533,217**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**$ 38,441,554**

Financial Statements

Youngsville

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 90 - Sports Complex Fund						
Revenue						
Department: 00 - Non-Departmental						
90-00-48300	Sponsorship: YSC Facility	370,000	370,000	45,311	225,796	144,204
90-00-48310	Sponsorship: Teams	70,000	70,000	10,000	10,000	60,000
90-00-48325	Sponsorship: Recreation Center	-	-	715	1,840	(1,840)
90-00-48330	Sponsorship: Parks	-	-	-	10,500	(10,500)
90-00-48400	Youth BB	57,800	57,800	-	27,065	30,735
90-00-48405	Youth SB	88,960	88,960	-	9,650	79,310
90-00-48408	Youth TB	63,500	63,500	-	17,500	46,000
90-00-48410	Youth BB/SS Allstar Gate Fees	56,000	56,000	-	25,640	30,360
90-00-48415	Youth VB	70,000	70,000	-	63,610	6,390
90-00-48417	Youth VB Team Sponsorship	-	-	-	18,000	(18,000)
90-00-48500	Adult SB Fall League	25,000	25,000	-	59,475	(34,475)
90-00-48505	Adult VB Beach League	150,720	150,720	-	33,960	116,760
90-00-48510	Adult VB Beach Tournament	-	-	-	7,450	(7,450)
90-00-48605	Sports Program Partnership: Football	-	-	-	7,056	(7,056)
90-00-48620	School Gate Fees	125	125	3,750	3,750	(3,625)
90-00-48625	Camps/Clinics	1,200	1,200	-	14,420	(13,220)
90-00-48700	Tournament Fees	240,000	240,000	8,500	51,784	188,216
90-00-48705	Special Events	15,000	15,000	-	500	14,500
90-00-48800	Facility Rentals	37,000	37,000	400	50,904	(13,904)
90-00-48805	Tennis Court Rental	4,800	4,800	192	2,040	2,760
90-00-48900	Concessions	90,000	90,000	32,448	143,255	(53,255)
90-00-49000	Commissions	10,000	10,000	-	10,544	(544)
90-00-55000	Miscellaneous Income	-	-	-	1,000	(1,000)
90-00-71823	Transfer from Fund 23 Rec Facility Sales Tax	3,065,270	3,065,270	-	419,347	2,645,923
	Department: 00 - Non-Departmental Total:	**4,415,375**	**4,415,375**	**101,316**	**1,215,085**	**3,200,291**
Department: 74 - Parks						
90-74-42074	Bark Park Dog Permit	6,000	6,000	-	2,360	3,640
	Department: 74 - Parks Total:	**6,000**	**6,000**	**-**	**2,360**	**3,640**
	Revenue Total:	**4,421,375**	**4,421,375**	**101,316**	**1,217,445**	**3,203,931**
Expense						
Department: 70 - Sports Complex						
90-70-60200	Salaries and Wages	914,387	914,387	67,658	581,542	332,845
90-70-60201	Salaries and Wages OT	36,835	36,835	4,420	37,092	(256)
90-70-60215	Security Salaries	25,000	25,000	263	16,501	8,499
90-70-60800	Payroll Taxes SS	56,692	56,692	4,321	37,022	19,670
90-70-60801	Payroll Taxes MC	13,259	13,259	1,011	8,658	4,601
90-70-60802	Payroll Taxes SUTA	1,365	1,365	93	216	1,149
90-70-61000	Pension ER	60,626	60,626	4,944	42,319	18,308
90-70-61200	Group Insurance	115,341	115,341	10,098	86,601	28,740
90-70-62000	Advertising	61,000	61,000	5,000	41,085	19,915
90-70-62300	Auto Expense	1,450	2,450	1,150	1,150	1,300
90-70-62310	Gas	15,000	3,500	136	2,142	1,358
90-70-62350	Auto Allowance	12,000	12,000	1,000	8,000	4,000
90-70-62500	Community Relations	5,000	5,000	-	242	4,758
90-70-62600	Computer Expense	4,000	4,000	1,595	1,595	2,405
90-70-62800	Contract Labor	108,000	108,000	7,545	51,187	56,813
90-70-62830	Tennis Management Fees	46,608	46,608	3,884	31,072	15,536
90-70-62910	Contract services	62,405	62,363	7,083	36,241	26,122
90-70-62950	Contract services - computer	56,633	56,633	1,970	27,415	29,218
90-70-63200	Credit Card Fees	10,000	10,000	-	9,630	370
90-70-63205	Bank Charges	-	-	-	692	(692)
90-70-63300	Depreciation	1,875,153	1,875,153	156,263	1,250,102	625,051
90-70-63400	Dues & Subscriptions	4,208	4,058	293	1,453	2,605
90-70-63500	Tools and Equipment	15,000	15,000	1,578	14,080	920
90-70-63700	Garbage Collection	62,519	62,519	4,378	44,031	18,488
90-70-63800	Insurance	321,167	321,167	-	-	321,167

Financial Statements

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
90-70-64000	Janitorial expense	52,847	52,847	4,071	36,226	16,620
90-70-64100	Repairs & Maintenance	190,000	229,065	46,056	160,808	68,257
90-70-64200	Mardi Gras Expense	45,000	25,000	1,375	2,614	22,386
90-70-64500	Office Expense	17,665	17,665	1,823	7,731	9,934
90-70-64600	Professional Fees	-	-	-	265	(265)
90-70-64610	Accounting Fees	19,180	19,180	4,540	23,945	(4,765)
90-70-64620	Legal Fees	2,000	2,000	93	352	1,649
90-70-64700	Rent Expense	4,384	4,384	-	398	3,986
90-70-65200	Supplies	118,540	125,540	8,918	84,362	41,179
90-70-65210	Chemicals	5,000	5,000	-	1,733	3,267
90-70-65220	Sporting Goods	9,000	16,250	-	15,983	267
90-70-65250	Sign and supplies	75,000	75,000	-	29,158	45,842
90-70-65290	Beach Volleyball Expense	15,000	15,000	105	2,125	12,875
90-70-65300	Telephone/Internet Expense	22,980	22,980	2,648	16,489	6,491
90-70-65310	Utilities	172,980	165,980	13,721	98,909	67,071
90-70-65405	Testing/Screening Employee	600	600	69	154	446
90-70-65410	Testing/Screening Non-Employee	400	400	-	-	400
90-70-65500	Training	670	1,000	-	760	240
90-70-65600	League Expense	200,000	200,000	27,285	76,663	123,337
90-70-65610	League Officials	217,000	217,000	2,220	148,328	68,673
90-70-65620	Umpire Meals	5,000	2,170	-	-	2,170
90-70-65650	Tournament Expense	160,000	160,000	32,836	107,541	52,459
90-70-65900	Uniform Expense	10,000	10,000	515	1,705	8,295
90-70-66100	Lease Expense	8,500	8,500	264	2,228	6,272
	Department: 70 - Sports Complex Total:	**5,235,394**	**5,248,517**	**431,222**	**3,148,544**	**2,099,974**
	Department: 72 - Recreation					
90-72-63700	Garbage Collection	19,020	41,020	1,962	31,414	9,606
90-72-64150	Turf Maintenance	47,500	47,500	-	29,272	18,228
Department: 72 - Recreation Total:		**66,520**	**88,520**	**1,962**	**60,686**	**27,834**
	Department: 74 - Parks					
90-74-60200	Salaries and Wages	81,955	41,367	-	41,367	-
90-74-60800	Payroll Taxes SS	5,081	2,525	-	2,525	-
90-74-60801	Payroll Taxes MC	1,188	590	-	590	-
90-74-60802	Payroll Taxes SUTA	68	68	-	4	65
90-74-61200	Group Insurance	5,789	3,016	-	3,016	-
90-74-62300	Auto Expense	-	500	-	109	391
90-74-62310	Gas	4,800	16,300	557	7,538	8,762
90-74-62600	Computer Expenses	175	175	-	-	175
90-74-62910	Contract Services	6,240	8,447	629	4,422	4,026
90-74-62950	Contract Services - computer	11,940	10,740	518	4,641	6,099
90-74-63400	Dues & Subscriptions	-	150	-	-	150
90-74-63700	Garbage Collection	25,200	15,200	2,608	9,321	5,879
90-74-63800	Insurance	16,058	16,058	-	-	16,058
90-74-64100	Repairs & Maintenance	5,000	15,000	28	14,281	719
90-74-64150	Field Maintenance	4,000	4,000	-	1,300	2,701
90-74-64620	Legal Fees	1,000	1,000	-	-	1,000
90-74-65100	Street Lighting	3,480	3,480	1,133	6,465	(2,985)
90-74-65200	Supplies	1,500	6,500	-	-	6,500
90-74-65250	Sign and supplies	500	3,000	-	2,670	330
90-74-65300	Telephone/Internet Expense	3,468	3,468	289	3,631	(163)
90-74-65310	Utilities	26,064	17,854	1,239	10,897	6,957
90-74-65900	Uniform Expense	300	-	-	-	-
	Department: 74 - Parks Total:	**203,807**	**169,440**	**7,002**	**112,777**	**56,663**
	Expense Total:	**5,505,721**	**5,506,477**	**440,187**	**3,322,007**	**2,184,470**
	Fund: 90 - Sports Complex Fund Surplus (Deficit):	**(1,084,346)**	**(1,085,102)**	**(338,871)**	**(2,104,562)**	**1,019,460**
	Total Surplus (Deficit):	**7,090,541**	**6,791,680**	**1,395,503**	**1,833,263**	**4,958,417**

Financial Statements

Youngsville

As Of 02/28/2025

Balance Sheet

Account	Name	Balance	
Fund: 90 - Sports Complex Fund			
Assets			
90-00-10009	Claim On Cash	(1,229)	
90-00-10022	HW 2023 $14M Sports Complex Expansion #6750	3,367,271	
90-00-10026	HW 2012 1% Rec. Facility S.T. Sinking Fund #6380	1,114,113	
90-00-10200	Cash on Hand	500	
90-00-11000	Accounts Receivable	43,560	
90-00-11423	Due from Rec Facility Sales Tax	86,742	
90-00-11499	Due from Consolidated	94,316	
90-00-11500	Other Receivable	92,694	
90-00-13000	Prepaid Insurance	303,454	
90-00-16008	NV 2012 1% Rec. Facility S.T. Reserve #0028	724,038	
90-00-16023	HW 2023 $14M Sports Complex Exp Reserv #7617	733,728	
90-00-17000	Land	8,200,329	
90-00-17100	Construction In Progress	15,464,287	
90-00-17200	Building	24,263,708	
90-00-17300	Improvements	6,786,056	
90-00-17400	Equipment	2,634,498	
90-00-17450	Auto and Truck	42,512	
90-00-17500	Accumulated Depreciation	(11,135,710)	
	Total Assets:	**52,814,866**	**$ 52,814,866**
Liability			
90-00-20000	Accounts Payable	248,384	
90-00-20001	Accounts Payable Pending Fund 10	1,691,004	
90-00-20200	Contracts Payable	513,754	
90-00-20400	Retainage Payable	366,726	
90-00-21010	Due to Fund 10 General	69	
90-00-21023	Due to Fund 23 Rec Facility Sales Tax	1,247,075	
90-00-21081	Due to Fund 81 Payroll	18,845	
90-00-21099	Due to Fund 99 Consolidated	454,647	
90-00-22000	Bonds Payable ST	1,400,000	
90-00-22010	Bonds Payable	26,570,000	
90-00-22020	Premium on Bond Issuance	567,387	
90-00-22021	Discount on Bond Issuance	(45,789)	
90-00-22500	Accrued Interest Payable	78,272	
90-00-23000	Deferred Loss on Bond Refunding	(64,991)	
	Total Liability:	**33,045,383**	
Equity			
90-00-30000	Fund Balance	21,874,045	
	Total Beginning Equity:	**21,874,045**	
Total Revenue		1,217,445	
Total Expense		3,322,007	
Revenues Over/Under Expenses		**(2,104,562)**	
	Total Equity and Current Surplus (Deficit):	**19,769,483**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**$ 52,814,866**