



Youngsville, LA

Financial Statements

Account Summary

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original YTD Budget	Current YTD Budget	MTD Activity	YTD Activity	Budget Remaining	
Fund: 10 - General Fund						
Revenue						
Department: 00 - Non-Departmental						
10-00-40000	Ad Valorem Tax	1,085,809.50	1,085,809.50	0.00	539,009.90	546,799.60
10-00-40200	1/2% Sales Tax Revenue	1,216,733.58	1,216,733.58	209,886.11	978,847.43	237,886.15
10-00-40300	Hotel Tax	2,092.14	2,092.14	591.23	1,670.15	421.99
10-00-40410	Franchise Tax - Electric	422,509.38	422,509.38	0.00	278.57	422,230.81
10-00-40420	Franchise Tax - Gas	61,097.52	61,097.52	0.00	1,651.22	59,446.30
10-00-40430	Franchise Tax - Cable TV	19,121.34	19,121.34	0.00	23,697.03	-4,575.69
10-00-42000	Occupational License -Regular	7,497.00	7,497.00	0.00	0.00	7,497.00
10-00-42010	Liquor and Beer License	4,873.02	4,873.02	550.00	3,300.00	1,573.02
10-00-42020	Occupational License - Insurance	311,077.50	311,077.50	0.00	0.00	311,077.50
10-00-42200	Code Department Permits	374,735.52	374,735.52	23,592.30	358,993.95	15,741.57
10-00-44000	Federal Grant Revenue	0.00	0.00	0.00	5,155,040.44	-5,155,040.44
10-00-44100	State Grant	0.00	0.00	0.00	75,784.64	-75,784.64
10-00-44110	Beer Tax State of LA	9,996.00	9,996.00	0.00	4,377.39	5,618.61
10-00-44200	Local Grant	313,792.38	313,792.38	0.00	0.00	313,792.38
10-00-44600	Fines and Forfeits	83,509.56	83,509.56	2,762.00	47,308.67	36,200.89
10-00-48900	Rental Income	2,399.04	2,399.04	0.00	400.00	1,999.04
10-00-55000	Miscellaneous Income	5,497.80	5,497.80	0.00	54,853.21	-49,355.41
10-00-55015	Sponsorship	0.00	0.00	0.00	12,500.00	-12,500.00
10-00-56005	Mardi Gras Permit	40,483.80	40,483.80	0.00	0.00	40,483.80
10-00-56010	Interest Income	3,998.40	3,998.40	636.96	4,792.76	-794.36
10-00-59200	Proceeds from Capital Lease	0.00	0.00	0.00	-620,763.07	620,763.07
10-00-59420	Transfer from 1968 Sales Tax	1,072,071.00	1,072,071.00	0.00	-1,025,246.39	2,097,317.39
10-00-59440	Transfer from Capital Projects	1,819,523.88	1,819,523.88	0.00	0.00	1,819,523.88
10-00-59470	Transfer from Utility Fund	1,899,240.00	1,899,240.00	0.00	-1,482,633.75	3,381,873.75
10-00-59499	Transfer from Consolidated	0.00	0.00	0.00	3,378.50	-3,378.50
	Department: 00 - Non-Departmental Total:	8,756,058.36	8,756,058.36	238,018.60	4,137,240.65	4,618,817.71
	Revenue Total:	8,756,058.36	8,756,058.36	238,018.60	4,137,240.65	4,618,817.71
Expense						
Department: 00 - Non-Departmental						
10-00-59520	Transfer to 1968 Sales Tax	0.00	0.00	0.00	310,000.00	-310,000.00
10-00-59522	Transfer to 1981 Sales Tax	947,710.74	947,710.74	0.00	252,716.25	694,994.49
10-00-59523	Transfer to Rec Sports Facility Sales Tax	0.00	0.00	0.00	32,000.00	-32,000.00
10-00-59530	Transfer to Debt Service	1,899,240.00	1,899,240.00	0.00	0.00	1,899,240.00
10-00-59540	Transfer to Capital Projects	0.00	0.00	0.00	-1,994,703.92	1,994,703.92
10-00-59545	Transfer to Municipal Complex	0.00	0.00	0.00	3,094,884.34	-3,094,884.34
10-00-59570	Transfer to Utility Fund	0.00	0.00	11,623.52	-74,662.14	74,662.14
10-00-59590	Transfer to Youngsville Sports Complex	0.00	0.00	0.00	-2,138,571.44	2,138,571.44
10-00-59599	Transfer to Consolidated	0.00	0.00	0.00	128,555.56	-128,555.56
10-00-64800	Sales Tax Collection Expense	6,795.24	6,795.24	1,028.33	4,917.22	1,878.02
10-00-70000	Principal Retirement - LPSS	9,180.78	9,180.78	1,530.76	7,653.78	1,527.00
	Department: 00 - Non-Departmental Total:	2,862,926.76	2,862,926.76	14,182.61	-377,210.35	3,240,137.11
Department: 10 - Administration						
10-10-60000	Compensation - mayor and council	85,885.44	85,885.44	15,905.02	72,266.73	13,618.71
10-10-60200	Salaries and Wages	343,436.40	343,436.40	64,542.52	317,446.11	25,990.29
10-10-60201	Salaries and Wages OT	1,843.44	1,843.44	483.13	1,665.02	178.42
10-10-60800	Payroll Taxes SS	26,732.22	26,732.22	5,053.01	24,132.57	2,599.65
10-10-60801	Payroll Taxes MC	6,251.88	6,251.88	1,181.74	5,318.06	933.82
10-10-60802	Payroll Taxes SUTA	1,269.54	1,269.54	19.61	68.24	1,201.30
10-10-61000	Pension ER	37,403.04	37,403.04	6,354.23	32,904.95	4,498.09

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original	Current			Budget
		YTD Budget	YTD Budget	MTD Activity	YTD Activity	Remaining
10-10-61200	Group Insurance	35,674.20	35,674.20	5,761.45	30,487.74	5,186.46
10-10-62000	Advertising	32,267.04	32,267.04	0.00	26,903.17	5,363.87
10-10-62100	Annexation	3,007.26	3,007.26	0.00	1,090.00	1,917.26
10-10-62350	Auto Allowance	5,997.60	5,997.60	500.00	4,099.99	1,897.61
10-10-62500	Community Relations	32,860.32	32,860.32	5,800.00	58,442.82	-25,582.50
10-10-62600	Computer Expense	9,050.82	9,050.82	0.00	1,547.24	7,503.58
10-10-62700	Conference Fees	739.68	739.68	0.00	300.00	439.68
10-10-62900	Contract Services	24,256.26	24,256.26	5,559.21	22,585.42	1,670.84
10-10-62950	Contract Services - computer	28,864.92	28,864.92	4,782.35	32,275.23	-3,410.31
10-10-63000	Lodging/Mileage/Meals Expense	1,199.52	1,199.52	226.25	3,157.47	-1,957.95
10-10-63200	Credit Card Fees	17.46	17.46	0.00	242.83	-225.37
10-10-63205	Bank Charges	95.46	95.46	0.00	308.57	-213.11
10-10-63210	Late Fees	0.00	0.00	174.46	751.44	-751.44
10-10-63215	Addressing Fees	0.00	0.00	0.00	10.00	-10.00
10-10-63400	Dues & Subscriptions	3,944.40	3,944.40	180.00	480.00	3,464.40
10-10-63600	Engineering Fees	35,229.90	35,229.90	0.00	0.00	35,229.90
10-10-63700	Garbage Collection	0.00	0.00	165.05	735.45	-735.45
10-10-63800	Insurance	57,555.42	57,555.42	0.00	-105,016.75	162,572.17
10-10-64000	Janitorial	12,046.14	12,046.14	1,950.00	11,700.00	346.14
10-10-64100	Repairs & Maintenance	2,499.00	2,499.00	0.00	-95,965.49	98,464.49
10-10-64200	Mardi Gras Expense	56,741.28	56,741.28	0.00	0.00	56,741.28
10-10-64300	Mayors Expense	6,597.36	6,597.36	1,100.00	6,600.00	-2.64
10-10-64330	Election Expense	4,998.00	4,998.00	796.55	796.55	4,201.45
10-10-64400	Miscellaneous	49.98	49.98	0.00	122.20	-72.22
10-10-64440	Royalty Expense	0.00	0.00	0.00	-33,863.40	33,863.40
10-10-64500	Office Supplies	23,585.04	23,585.04	1,425.46	10,236.01	13,349.03
10-10-64600	Professional Fees	33,699.00	33,699.00	0.00	32,035.04	1,663.96
10-10-64610	Accounting Fees	17,068.14	17,068.14	0.00	24,037.50	-6,969.36
10-10-64620	Legal Fees	76,230.48	76,230.48	4,641.30	29,500.67	46,729.81
10-10-64660	Grant Consulting Services	2,998.80	2,998.80	0.00	255.00	2,743.80
10-10-64700	Rent Expense	0.00	0.00	0.00	590.00	-590.00
10-10-64810	Property Tax	0.00	0.00	150.42	150.42	-150.42
10-10-65300	Telephone/Internet Expense	26,765.28	26,765.28	2,080.98	22,037.67	4,727.61
10-10-65310	Utilities	15,752.64	15,752.64	2,634.04	20,322.30	-4,569.66
10-10-65320	Cellphone Expense	2,399.04	2,399.04	300.00	1,619.99	779.05
10-10-65405	Testing/Screening Employee	199.92	199.92	0.00	340.90	-140.98
10-10-65500	Training	57.96	57.96	0.00	0.00	57.96
10-10-65900	Uniform Expense	1,853.22	1,853.22	247.49	2,133.13	-279.91
10-10-68100	Capital Outlay - Buildings	37,485.00	37,485.00	23,255.00	98,535.82	-61,050.82
10-10-68200	Capital Outlay - Infrastructure	0.00	0.00	0.00	2,700.00	-2,700.00
	Department: 10 - Administration Total:	1,094,608.50	1,094,608.50	155,269.27	666,086.61	428,521.89
	Department: 15 - Magistrate Court					
10-15-60200	Salaries and Wages	3,188.70	3,188.70	531.66	3,189.96	-1.26
10-15-60800	Payroll Taxes SS	197.70	197.70	32.96	205.47	-7.77
10-15-60801	Payroll Taxes MC	46.20	46.20	7.71	38.55	7.65
10-15-60802	Payroll Taxes SUTA	0.60	0.60	0.00	0.00	0.60
10-15-61000	Pension ER	147.24	147.24	26.58	159.48	-12.24
10-15-63100	Court Costs	15,329.82	15,329.82	0.00	10,864.32	4,465.50
	Department: 15 - Magistrate Court Total:	18,910.26	18,910.26	598.91	14,457.78	4,452.48
	Department: 20 - Fire					
10-20-62200	App to Fire Dept - Ad Valorem Taxes	448,803.36	448,803.36	0.00	2,150.50	446,652.86
10-20-62210	App to Fire Dept - Principal & Interest	0.00	70,446.11	0.00	9,604.32	60,841.79
10-20-62220	App to Fire Dept - General Fund	589,764.00	589,764.00	150,000.00	900,000.00	-310,236.00
10-20-64620	Legal Fees	5,997.60	5,997.60	0.00	0.00	5,997.60
10-20-68300	Capital Outlay - Furn, Fix & Equipment	0.00	0.00	0.00	-419,029.06	419,029.06
10-20-68400	Capital Outlay - Automobiles	128,705.46	-51.54	0.00	0.00	-51.54
10-20-70000	Principal Retirement	0.00	62,299.62	0.00	12,525.06	49,774.56

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original YTD Budget	Current YTD Budget	MTD Activity	YTD Activity	Budget Remaining
10-20-70200	Interest Expense	0.00	63,926.07	0.00	43,254.52	20,671.55
	Department: 20 - Fire Total:	1,173,270.42	1,241,185.22	150,000.00	548,505.34	692,679.88
	Department: 25 - Code Enforcement					
10-25-60200	Salaries and Wages	24,263.76	24,263.76	5,608.58	24,350.49	-86.73
10-25-60201	Salaries and Wages OT	1,180.98	1,180.98	31.50	486.63	694.35
10-25-60800	Payroll Taxes SS	1,577.52	1,577.52	346.34	1,652.01	-74.49
10-25-60801	Payroll Taxes MC	368.94	368.94	81.00	386.37	-17.43
10-25-60802	Payroll Taxes SUTA	50.88	50.88	0.00	0.00	50.88
10-25-61000	Pension ER	1,305.30	1,305.30	282.01	1,343.66	-38.36
10-25-61200	Group Insurance	2,972.76	2,972.76	718.68	3,032.87	-60.11
10-25-62950	Contract services - computer	0.00	0.00	190.00	1,140.00	-1,140.00
10-25-63900	Inspection fees	132,726.36	132,726.36	47,503.50	178,014.70	-45,288.34
10-25-65200	Supplies	0.00	0.00	0.00	45.00	-45.00
10-25-65300	Telephone/Internet Expense	0.00	0.00	49.04	293.91	-293.91
	Department: 25 - Code Enforcement Total:	164,446.50	164,446.50	54,810.65	210,745.64	-46,299.14
	Department: 30 - Streets & drainage					
10-30-60200	Salaries and Wages	171,494.76	171,494.76	25,034.71	127,027.07	44,467.69
10-30-60201	Salaries and Wages OT	32,155.26	32,155.26	763.89	7,406.91	24,748.35
10-30-60800	Payroll Taxes SS	12,626.28	12,626.28	1,564.45	8,385.11	4,241.17
10-30-60801	Payroll Taxes MC	2,952.90	2,952.90	365.88	1,912.46	1,040.44
10-30-60802	Payroll Taxes SUTA	40.68	40.68	7.91	40.79	-0.11
10-30-61000	Pension ER	9,836.28	9,836.28	1,574.30	7,595.94	2,240.34
10-30-61200	Group Insurance	28,510.98	28,510.98	3,114.28	16,139.85	12,371.13
10-30-62300	Auto Expense	1,999.20	1,999.20	2,749.57	14,552.99	-12,553.79
10-30-62310	Gas Diesel Oil	67,554.24	67,554.24	4,521.36	56,982.75	10,571.49
10-30-62800	Contract Labor	4,298.28	4,298.28	658.00	5,837.34	-1,539.06
10-30-62900	Contract Services	98,925.36	98,925.36	9,546.31	61,959.18	36,966.18
10-30-62950	Contract services - computer	45,206.88	45,206.88	727.54	9,904.02	35,302.86
10-30-63000	Lodging/Mileage/Meals Expense	0.00	0.00	0.00	45.00	-45.00
10-30-63210	Late Fees	0.00	0.00	0.00	0.00	0.00
10-30-63400	Dues & Subscriptions	77.16	77.16	0.00	0.00	77.16
10-30-63500	Equipment & Tools Rental	147,000.42	147,000.42	31,834.11	97,633.02	49,367.40
10-30-63600	Engineering Fees	35,229.90	35,229.90	0.00	-9,479.00	44,708.90
10-30-63800	Insurance	22,009.02	22,009.02	0.00	-59,264.02	81,273.04
10-30-64000	Janitorial	0.00	0.00	0.00	1,400.00	-1,400.00
10-30-64100	Repairs & Maintenance	249,900.00	249,900.00	14,807.48	123,349.16	126,550.84
10-30-64130	Repairs & Maintenance Roads & Streets	39,984.00	39,984.00	18,352.58	253,887.47	-213,903.47
10-30-64400	Miscellaneous	3,384.42	3,384.42	0.00	0.00	3,384.42
10-30-64425	Disaster Expense	49,980.00	49,980.00	0.00	0.00	49,980.00
10-30-64500	Office Expense	9,392.22	9,392.22	758.83	9,679.55	-287.33
10-30-64600	Professional Fees	64,974.00	64,974.00	0.00	2,439.03	62,534.97
10-30-64620	Legal Fees	3,352.62	3,352.62	2,052.25	3,012.75	339.87
10-30-64720	Radio Rental	3,998.40	3,998.40	1,669.95	3,109.95	888.45
10-30-64810	Property Tax	0.00	0.00	0.00	0.00	0.00
10-30-65100	Street Lighting	80,491.26	80,491.26	3,335.66	37,905.24	42,586.02
10-30-65200	Supplies	29,988.00	29,988.00	1,122.95	36,655.70	-6,667.70
10-30-65250	Sign and supplies	0.00	0.00	2,370.50	3,159.59	-3,159.59
10-30-65300	Telephone/Internet Expense	3,920.22	3,920.22	20.16	1,572.32	2,347.90
10-30-65310	Utilities	4,838.52	4,838.52	11,071.57	56,063.60	-51,225.08
10-30-65405	Testing/Screening Employee	0.00	0.00	54.00	331.80	-331.80
10-30-65500	Training	0.00	0.00	0.00	50.00	-50.00
10-30-65900	Uniform Expense	7,220.58	7,220.58	3,201.50	4,854.89	2,365.69
10-30-68200	Capital Outlay - Infrastructure	0.00	0.00	0.00	6,010,369.64	-6,010,369.64
10-30-68300	Capital Outlay - Furn, Fix & Equipment	77,771.82	77,771.82	0.00	35,348.47	42,423.35
10-30-68400	Capital Outlay - Automobiles	2,981.28	2,981.28	0.00	4,945.49	-1,964.21
	Department: 30 - Streets & drainage Total:	1,312,094.94	1,312,094.94	141,279.74	6,934,814.06	-5,622,719.12
	Department: 35 - 305 Iberia Street					
10-35-62900	Contract Services	0.00	0.00	536.24	2,851.10	-2,851.10

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original YTD Budget	Current YTD Budget	MTD Activity	YTD Activity	Budget Remaining
10-35-64100 Repairs & Maintenance	0.00	0.00	0.00	3,095.10	-3,095.10
10-35-65300 Telephone/Internet Expense	0.00	0.00	682.49	3,243.96	-3,243.96
10-35-68100 Capital Outlay - Buildings	0.00	0.00	0.00	10,000.00	-10,000.00
Department: 35 - 305 Iberia Street Total:	0.00	0.00	1,218.73	19,190.16	-19,190.16
Department: 37 - 307 Iberia Street					
10-37-62900 Contract Services	0.00	0.00	363.34	2,543.32	-2,543.32
10-37-64100 Repairs & Maintenance	0.00	0.00	0.00	986.66	-986.66
Department: 37 - 307 Iberia Street Total:	0.00	0.00	363.34	3,529.98	-3,529.98
Expense Total:	6,626,257.38	6,694,172.18	517,723.25	8,020,119.22	-1,325,947.04
Fund: 10 - General Fund Surplus (Deficit):	2,129,800.98	2,061,886.18	-279,704.65	-3,882,878.57	

Balance Sheet

As Of 12/31/2023

Account	Name	Balance	
Fund: 10 - General Fund			
Assets			
10-00-10010	HW General #4158	334,691.27	
10-00-10020	HW Tax Collection #4174	67,807.20	
10-00-10040	HW 3 Mills Property Tax Fire Protection #:	2,284.78	
10-00-10051	HW City of Youngsville ARPA #0027	932,425.99	
10-00-11000	Accounts Receivable	88.60	
10-00-11100	Sales Tax Receivable	213,904.13	
10-00-11300	Grants Receivable	510,272.98	
10-00-11420	Due from 1968 Sales Tax	89,232.05	
10-00-11430	Due from Debt Service	-30,055.55	
10-00-11440	Due from Capital Projects	-2,963,342.29	
10-00-11445	Due from Municipal Complex	3,907.50	
10-00-11470	Due from Utility	4,305.00	
10-00-11490	Due from Sports Complex	56,791.00	
10-00-11499	Due from Other Funds	677,403.52	
10-00-11500	Other Receivable	98,425.31	
10-00-13000	Prepaid Insurance	881,301.14	
10-00-13010	Prepaid Expense	-57,528.66	
	Total Assets:	821,913.97	821,913.97
Liability			
10-00-20000	Accounts Payable	454,635.37	
10-00-20001	Accounts Payable Pending	4,737,384.47	
10-00-20010	Accounts Payable-Other	325,175.94	
10-00-20200	Contracts Payable	345,285.74	
10-00-21000	1038100 Retainage Payable	93,995.02	
10-00-21020	Due to 1968 Sales Tax	52,338.51	
10-00-21021	Due to 1999 Sales Tax	-221.60	
10-00-21022	Due to 1981 Sales Tax	-873.44	
10-00-21030	Due to Debt Service	-30,055.55	
10-00-21040	Due to Capital Projects	-2,963,342.29	
10-00-21045	Due to Municipal Complex	2,723,584.34	
10-00-21080	Due to Disbursement	37,394.36	
10-00-21081	Due to Payroll	31.90	
10-00-21099	Due To Other Funds	-2,110,252.44	
10-00-21515	Construction Deposit	155,975.00	
	Total Liability:	3,821,055.33	
Equity			
10-00-30000	Fund BalanceReserved	-18,697.18	
10-00-32000	Fund BalanceUnreserved	902,434.39	
	Total Beginning Equity:	883,737.21	
Total Revenue		4,137,240.65	
Total Expense		8,020,119.22	
Revenues Over/Under Expenses		-3,882,878.57	
	Total Equity and Current Surplus (Deficit):	-2,999,141.36	
	Total Liabilities, Equity and Current Surplus (Deficit):		821,913.97

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original YTD Budget	Current YTD 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	2,230,665.72	2,230,665.72	419,772.22	2,935,004.60	-704,338.88
20-00-56000	Miscellaneous Income	1,499.40	1,499.40	0.00	0.00	1,499.40
20-00-56010	Interest Income	0.00	0.00	1,273.93	4,339.35	-4,339.35
20-00-59410	Transfer from General	0.00	0.00	0.00	310,000.00	-310,000.00
20-00-59430	Transfer from Debt Service	3,211,215.00	3,211,215.00	0.00	0.00	3,211,215.00
	Department: 00 - Non-Departmental Total:	5,443,380.12	5,443,380.12	421,046.15	3,249,343.95	2,194,036.17
	Revenue Total:	5,443,380.12	5,443,380.12	421,046.15	3,249,343.95	2,194,036.17
Expense						
Department: 00 - Non-Departmental						
20-00-59510	Transfer to General	1,072,071.00	1,072,071.00	0.00	-644,375.06	1,716,446.06
20-00-59521	Transfer to 1999 Sales Tax	0.00	0.00	0.00	380,871.33	-380,871.33
20-00-59522	Transfer to 1981 Sales Tax	0.00	0.00	0.00	380,871.33	-380,871.33
20-00-59530	Transfer to Debt Service	206,531.10	206,531.10	0.00	204,182.69	2,348.41
20-00-59540	Transfer to Capital Projects	322,371.00	322,371.00	0.00	0.00	322,371.00
20-00-59599	Transfer to Consolidated	0.00	0.00	0.00	258,947.03	-258,947.03
20-00-64600	Professional Fees	0.00	0.00	0.00	600.00	-600.00
20-00-64610	Accounting Fees	5,712.66	5,712.66	0.00	6,990.00	-1,277.34
20-00-64800	Sales Tax Collection Expense	11,588.46	11,588.46	2,056.66	9,834.45	1,754.01
20-00-70000	Principal Retirement - LPSS	17,360.10	17,360.10	3,061.51	15,307.54	2,052.56
20-00-71970	Transfer to Utility Fund	3,384,270.00	3,384,270.00	0.00	0.00	3,384,270.00
	Department: 00 - Non-Departmental Total:	5,019,904.32	5,019,904.32	5,118.17	613,229.31	4,406,675.01
	Expense Total:	5,019,904.32	5,019,904.32	5,118.17	613,229.31	4,406,675.01
	Fund: 20 - 1968 Sales Tax Fund Surplus (Deficit):	423,475.80	423,475.80	415,927.98	2,636,114.64	

Balance Sheet

As Of 12/31/2023

Account	Name	Balance	
Fund: 20 - 1968 Sales Tax Fund			
Assets			
20-00-10000	Claim On Cash	3,909,910.12	
20-00-10010	HW 1968 Sales Tax #4514	129,042.54	
20-00-11100	Sales Tax Receivable	232,020.24	
20-00-11410	Due from General	-234,443.77	
20-00-11421	Due from 1999 Sales Tax	65,556.32	
20-00-11422	Due from 1981 Sales Tax	596,287.37	
20-00-11430	Due from Debt Service	239,855.59	
20-00-11440	Due from Capital Projects	-791,412.88	
20-00-11499	Due from Consolidated	-53,420.73	
	Total Assets:	4,093,394.80	<u>4,093,394.80</u>
Liability			
20-00-20000	Accounts Payable	456,337.75	
20-00-20001	Accounts Payable Pending	3,315.00	
20-00-21010	Due to General	325,415.47	
20-00-21021	Due to 1999 Sales Tax	244,953.73	
20-00-21022	Due to 1981 Sales Tax	245,373.88	
20-00-21040	Due to Capital Projects	-829,765.38	
20-00-21099	Due to Consolidated	-204,182.69	
	Total Liability:	241,447.76	
Equity			
20-00-30000	Fund Balance	1,215,832.40	
	Total Beginning Equity:	1,215,832.40	
Total Revenue		3,249,343.95	
Total Expense		613,229.31	
Revenues Over/Under Expenses		2,636,114.64	
	Total Equity and Current Surplus (Deficit):	3,851,947.04	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>4,093,394.80</u>

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original YTD Budget	Current YTD 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	1,205,655.24	1,205,655.24	209,886.11	978,847.43	226,807.81
21-00-56000	Miscellaneous Income	2,249.10	2,249.10	0.00	0.00	2,249.10
21-00-56010	Interest Income	0.00	0.00	636.97	2,833.41	-2,833.41
21-00-59420	Transfer from 1968 Sales Tax	0.00	0.00	0.00	185,565.99	-185,565.99
21-00-59440	Transfer from Capital Projects	249,900.00	249,900.00	0.00	0.00	249,900.00
21-00-71830	Transfer from Debt Service	3,176,229.00	3,176,229.00	0.00	0.00	3,176,229.00
	Department: 00 - Non-Departmental Total:	4,634,033.34	4,634,033.34	210,523.08	1,167,246.83	3,466,786.51
	Revenue Total:	4,634,033.34	4,634,033.34	210,523.08	1,167,246.83	3,466,786.51
Expense						
Department: 00 - Non-Departmental						
21-00-59520	Transfer to 1968 Sales Tax	0.00	0.00	0.00	20,316.13	-20,316.13
21-00-59530	Transfer to Debt Service	279,488.70	279,488.70	0.00	0.00	279,488.70
21-00-59570	Transfer to Utility	4,130,448.96	4,130,448.96	0.00	160,948.39	3,969,500.57
21-00-64610	Accounting Fees	5,712.66	5,712.66	0.00	6,990.00	-1,277.34
21-00-64800	Sales Tax Collection Expense	5,794.20	5,794.20	1,028.33	4,917.23	876.97
21-00-70000	Principal Retirement - LPSS	4,340.04	4,340.04	1,530.76	7,653.80	-3,313.76
	Department: 00 - Non-Departmental Total:	4,425,784.56	4,425,784.56	2,559.09	200,825.55	4,224,959.01
	Expense Total:	4,425,784.56	4,425,784.56	2,559.09	200,825.55	4,224,959.01
	Fund: 21 - 1999 Sales Tax Fund Surplus (Deficit):	208,248.78	208,248.78	207,963.99	966,421.28	

Balance Sheet

As Of 12/31/2023

Account	Name	Balance	
Fund: 21 - 1999 Sales Tax Fund			
Assets			
21-00-10000	Claim On Cash	1,044,155.61	
21-00-10010	HW 1999 1/2% Sales Tax #7856	193,811.50	
21-00-11100	Sales Tax Receivable	594,775.47	
21-00-11410	Due from General	-221.60	
21-00-11470	Due from Utility	-529,417.98	
	Total Assets:	1,303,103.00	<u>1,303,103.00</u>
Liability			
21-00-20000	Accounts Payable	8,452.20	
21-00-20001	Accounts Payable Pending	3,315.00	
21-00-21070	Due to Utility	-529,417.98	
21-00-22520	Due to 1968 Sales Tax	52,338.60	
	Total Liability:	-465,312.18	
Equity			
21-00-30000	Fund Balance	801,993.90	
	Total Beginning Equity:	801,993.90	
Total Revenue		1,167,246.83	
Total Expense		200,825.55	
Revenues Over/Under Expenses		966,421.28	
	Total Equity and Current Surplus (Deficit):	1,768,415.18	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,303,103.00</u>

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original YTD Budget	Current YTD 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	1,205,655.24	1,205,655.24	209,886.11	978,847.43	226,807.81
22-00-44200	Local Grant	183,901.38	183,901.38	0.00	100,934.87	82,966.51
22-00-44600	LACE Fines and Court Cost	553,899.00	553,899.00	22,618.00	628,800.80	-74,901.80
22-00-55000	Miscellaneous Income	0.00	0.00	0.00	1,217.00	-1,217.00
22-00-55015	Donations	0.00	0.00	0.00	30.00	-30.00
22-00-55030	Insurance Proceeds	0.00	0.00	0.00	10,351.88	-10,351.88
22-00-55040	Accident Reports	0.00	0.00	0.00	5,745.35	-5,745.35
22-00-55100	On-Behalf Payments	136,745.28	136,745.28	0.00	-193,251.32	329,996.60
22-00-56010	Interest Income	1,207.26	1,207.26	636.97	2,757.38	-1,550.12
22-00-71810	Transfer from General	947,710.62	947,710.62	0.00	552,716.25	394,994.37
Department: 00 - Non-Departmental Total:		3,029,118.78	3,029,118.78	233,141.08	2,088,149.64	940,969.14
Revenue Total:		3,029,118.78	3,029,118.78	233,141.08	2,088,149.64	940,969.14
Expense						
Department: 00 - Non-Departmental						
22-00-64800	Sales Tax Collection Expense	5,813.70	5,813.70	1,028.33	4,917.23	896.47
22-00-70000	Principal Retirement - LPSS	38,984.40	38,984.40	1,530.76	7,653.80	31,330.60
22-00-71930	Transfer to Debt Service	89,100.96	89,100.96	0.00	42,833.34	46,267.62
Department: 00 - Non-Departmental Total:		133,899.06	133,899.06	2,559.09	55,404.37	78,494.69
Department: 60 - Police						
22-60-60200	Salaries and Wages	847,514.52	847,514.52	165,796.58	839,021.13	8,493.39
22-60-60201	Salaries and Wages OT	55,033.68	55,033.68	13,813.28	48,433.82	6,599.86
22-60-60400	State Supplemental Pay	136,745.28	136,745.28	0.00	-192,697.48	329,442.76
22-60-60800	Payroll Taxes SS	62,428.20	62,428.20	12,892.05	65,355.00	-2,926.80
22-60-60801	Payroll Taxes MC	14,600.10	14,600.10	3,015.10	15,008.37	-408.27
22-60-60802	Payroll Taxes SUTA	264.60	264.60	12.24	99.97	164.63
22-60-61000	Pension ER	10,684.68	10,684.68	949.59	7,292.04	3,392.64
22-60-61010	Police Retirement	368,653.50	368,653.50	77,409.15	340,230.01	28,423.49
22-60-61200	Group Insurance	135,953.34	135,953.34	25,467.54	115,290.85	20,662.49
22-60-62000	Advertising	17,992.80	17,992.80	0.00	3,000.00	14,992.80
22-60-62300	Auto Expense	70,817.16	70,817.16	2,657.35	38,922.21	31,894.95
22-60-62310	Gas & Oil	71,971.20	71,971.20	7,308.53	85,873.63	-13,902.43
22-60-62350	Auto Allowance	0.00	0.00	1,000.00	3,000.00	-3,000.00
22-60-62500	Community Relations	1,174.38	1,174.38	490.00	490.00	684.38
22-60-62600	Computer Expense	11,145.54	11,145.54	6,921.41	7,539.00	3,606.54
22-60-62700	Conference Fees	1,072.02	1,072.02	0.00	300.00	772.02
22-60-62800	Contract Labor	0.00	0.00	1,104.00	6,522.33	-6,522.33
22-60-62900	Contract Services	15,459.78	15,459.78	5,451.19	14,602.80	856.98
22-60-62901	Investigative Services & Labs	4,213.26	4,213.26	0.00	0.00	4,213.26
22-60-62950	Contract services - computer	49,692.60	49,692.60	3,532.98	36,590.30	13,102.30
22-60-63000	Lodging/Mileage/Meals Expense	4,588.14	4,588.14	544.96	6,401.05	-1,812.91
22-60-63200	Credit Card Fees	17.46	17.46	-643.77	-16,520.90	16,538.36
22-60-63205	Bank Charges	74.94	74.94	0.00	93.64	-18.70
22-60-63400	Dues & Subscriptions	433.80	433.80	350.00	8,402.60	-7,968.80
22-60-63500	Police Equipment	51,404.40	51,404.40	10,776.92	11,349.33	40,055.07
22-60-63520	Radio Rental	19,492.68	19,492.68	0.00	3,600.00	15,892.68
22-60-63800	Insurance	21,526.38	21,526.38	0.00	-42,046.86	63,573.24
22-60-64000	Janitorial expense	16,193.52	16,193.52	3,340.00	13,822.95	2,370.57
22-60-64100	Repairs & Maintenance	10,745.70	10,745.70	5,166.69	6,488.12	4,257.58
22-60-64200	Mardi Gras Expense	21,038.58	21,038.58	450.00	450.00	20,588.58
22-60-64400	Miscellaneous	283.38	283.38	46.01	840.33	-556.95
22-60-64500	Office Expense	11,390.94	11,390.94	824.13	15,703.11	-4,312.17
22-60-64600	Professional Fees	5,712.66	5,712.66	0.00	2,090.00	3,622.66
22-60-64610	Accounting Fees	5,730.18	5,730.18	0.00	6,990.00	-1,259.82
22-60-64620	Legal Fees	18,910.62	18,910.62	4,012.50	36,705.95	-17,795.33
22-60-64700	Rent Expense	0.00	0.00	0.00	590.00	-590.00

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original	Current			Budget
		YTD Budget	YTD Budget	MTD Activity	YTD Activity	Remaining
22-60-65200	Police Supplies	3,538.56	3,538.56	1,438.82	6,550.35	-3,011.79
22-60-65300	Telephone/Internet Expense	33,600.00	33,600.00	5,550.62	34,830.94	-1,230.94
22-60-65310	Utilities	10,795.68	10,795.68	1,731.59	15,270.31	-4,474.63
22-60-65405	Testing/Screening Employee	9,575.16	9,575.16	653.00	2,335.00	7,240.16
22-60-65500	Training	1,574.34	1,574.34	313.25	3,338.25	-1,763.91
22-60-65900	Uniform Expense	20,103.42	20,103.42	1,684.13	8,683.66	11,419.76
22-60-68300	Capital Outlay - Furn, Fix & Equipment	134,894.46	134,894.46	0.00	171,836.73	-36,942.27
22-60-70005	Principal Retirement	0.00	0.00	0.00	-3,848.42	3,848.42
22-60-70200	Interest Expense	899.64	899.64	0.00	0.00	899.64
	Department: 60 - Police Total:	2,277,941.28	2,277,941.28	364,059.84	1,728,830.12	549,111.16
Department: 61 - SRO						
22-61-60200	SRO	158,741.22	158,741.22	37,378.19	150,201.84	8,539.38
22-61-60201	SRO OT	4,779.18	4,779.18	244.81	9,172.25	-4,393.07
22-61-60800	Payroll Taxes SS	11,700.00	11,700.00	2,959.65	8,110.95	3,589.05
22-61-60801	Payroll Taxes MC	2,736.30	2,736.30	692.17	1,896.91	839.39
22-61-60802	Payroll Taxes SUTA	51.42	51.42	0.00	0.00	51.42
22-61-61000	Pension ER	0.00	0.00	496.47	561.96	-561.96
	Department: 61 - SRO Total:	178,008.12	178,008.12	41,771.29	169,943.91	8,064.21
Department: 62 - LACE						
22-62-60200	LACE Salaries	95,830.56	95,830.56	14,080.50	101,274.00	-5,443.44
22-62-60800	LACE Payroll Taxes SS	5,941.44	5,941.44	55.80	419.85	5,521.59
22-62-60801	LACE Payroll Taxes MC	1,389.54	1,389.54	13.06	82.12	1,307.42
22-62-60802	LACE Payroll Taxes SUTA	183.00	183.00	0.50	2.50	180.50
22-62-63100	LACE Court Costs	156,734.52	156,734.52	0.00	158,163.54	-1,429.02
22-62-64600	LACE Professional Fees	0.00	0.00	0.00	184.00	-184.00
22-62-64620	LACE Legal Fees	18,345.12	18,345.12	2,685.00	18,292.50	52.62
	Department: 62 - LACE Total:	278,424.18	278,424.18	16,834.86	278,418.51	5.67
Department: 64 - Civil Service						
22-64-60600	Civil Service Salaries	2,099.16	2,099.16	600.00	3,350.00	-1,250.84
22-64-60800	Payroll Taxes SS	130.14	130.14	37.20	212.78	-82.64
22-64-60801	Payroll Taxes MC	30.42	30.42	8.70	43.52	-13.10
22-64-60802	Payroll Taxes SUTA	4.20	4.20	0.00	0.00	4.20
22-64-64620	Legal Fees	0.00	0.00	220.00	572.50	-572.50
	Department: 64 - Civil Service Total:	2,263.92	2,263.92	865.90	4,178.80	-1,914.88
Department: 74 - Parks						
22-74-60200	Salaries and Wages	49,897.92	49,897.92	11,618.40	50,375.82	-477.90
22-74-60201	Salaries and Wages OT	10,186.98	10,186.98	1,081.25	6,262.31	3,924.67
22-74-60800	Payroll Taxes SS	4,171.44	4,171.44	1,075.72	4,625.08	-453.64
22-74-60801	Payroll Taxes MC	975.54	975.54	251.58	1,081.67	-106.13
22-74-60802	Payroll Taxes SUTA	14.70	14.70	0.00	0.00	14.70
22-74-61000	Pension ER	1,617.60	1,617.60	311.85	1,574.23	43.37
	Department: 74 - Parks Total:	66,864.18	66,864.18	14,338.80	63,919.11	2,945.07
	Expense Total:	2,937,400.74	2,937,400.74	440,429.78	2,300,694.82	636,705.92
	Fund: 22 - 1981 Sales Tax Fund Surplus (Deficit):	91,718.04	91,718.04	-207,288.70	-212,545.18	

Balance Sheet

As Of 12/31/2023

Account	Name	Balance	
Fund: 22 - 1981 Sales Tax Fund			
Assets			
22-00-10005	Cash on Hand	200.00	
22-00-10010	HW Police Department #5681	418,476.46	
22-00-10015	HW LACE #9273	197,673.27	
22-00-10016	HW Police Evidence #7356	38,448.39	
22-00-11100	Sales Tax Receivable	213,904.14	
22-00-11410	Due from General	-873.44	
22-00-11420	Due from 1968 Sales Tax	195,000.00	
22-00-11499	Due From Other Funds	-14,277.78	
22-00-11500	Other Receivable	300,000.00	
22-00-13000	Prepaid Insurance	52,660.34	
	Total Assets:	1,401,211.38	<u>1,401,211.38</u>
Liability			
22-00-20000	Accounts Payable	29,028.49	
22-00-20001	Accounts Payable Pending	164,639.04	
22-00-21010	Due to General	31,466.40	
22-00-21020	Due to 1968 Sales Tax	1,290,638.44	
22-00-21070	Due to Utility	-116.05	
22-00-21099	Due to Other Funds	-14,277.78	
22-00-21500	Other Liabilities	38,448.39	
	Total Liability:	1,539,826.93	
Equity			
22-00-30000	Fund Balance	73,929.63	
	Total Beginning Equity:	73,929.63	
Total Revenue		2,088,149.64	
Total Expense		2,300,694.82	
Revenues Over/Under Expenses		-212,545.18	
	Total Equity and Current Surplus (Deficit):	-138,615.55	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,401,211.38</u>	

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original YTD Budget	Current YTD 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	2,235,841.80	2,235,841.80	0.00	1,539,008.49	696,833.31
23-00-56010	Interest Income	14,994.00	14,994.00	8.12	38,921.51	-23,927.51
23-00-59410	Transfer from General	0.00	0.00	0.00	32,000.00	-32,000.00
23-00-59440	Transfer from Capital Projects	499,999.98	499,999.98	0.00	0.00	499,999.98
	Department: 00 - Non-Departmental Total:	2,750,835.78	2,750,835.78	8.12	1,609,930.00	1,140,905.78
	Revenue Total:	2,750,835.78	2,750,835.78	8.12	1,609,930.00	1,140,905.78
Expense						
Department: 00 - Non-Departmental						
23-00-59530	Transfer to Debt Service	1,199,520.00	1,199,520.00	0.00	289,069.58	910,450.42
23-00-59590	Transfer to Youngsville Sports Complex	8,213,193.36	8,213,193.36	0.00	292,020.29	7,921,173.07
23-00-64600	Professional Fees	749.70	749.70	0.00	399.50	350.20
23-00-64610	Accounting Fees	5,777.64	5,777.64	0.00	7,985.00	-2,207.36
23-00-64800	Sales Tax Collection Expense	11,585.52	11,585.52	0.00	7,785.17	3,800.35
23-00-70000	Principal Retirement - LPSS	795.48	795.48	0.00	561.16	234.32
23-00-70600	Cost of Issuance	0.00	0.00	0.00	332.18	-332.18
	Department: 00 - Non-Departmental Total:	9,431,621.70	9,431,621.70	0.00	598,152.88	8,833,468.82
	Expense Total:	9,431,621.70	9,431,621.70	0.00	598,152.88	8,833,468.82
	Fund: 23 - Recreational Facility Sales Tax Fund Surplus (Deficit):	-6,680,785.92	-6,680,785.92	8.12	1,011,777.12	

Balance Sheet

As Of 12/31/2023

Account	Name	Balance	
Fund: 23 - Recreational Facility Sales Tax Fund			
Assets			
23-00-10000	Claim On Cash	1,252,534.57	
23-00-10010	FH 2012 1% Rec Fac S.T. #0114	2,018.11	
23-00-10022	HW 2023 \$14M Sports Complex Exp #675	9,776,967.70	
23-00-10023	HW 2023 RESV \$14M Sports Complex Exp	732,447.38	
23-00-10024	HW 2012 1% Rec Fac S.T. #0269	1,553,608.25	
23-00-11100	Sales Tax Receivable	418,848.49	
23-00-11490	Due from Sports Complex	-741,845.71	
23-00-11499	Due from Other Funds	1,174,474.05	
	Total Assets:	14,169,052.84	<u>14,169,052.84</u>
Liability			
23-00-20000	Accounts Payable	1,023,856.19	
23-00-20001	Accounts Payable Pending	-4,073.82	
23-00-20010	Accounts Payable-other	67,580.13	
23-00-21030	Due to Debt Service	-0.46	
23-00-21090	Due to Sports Complex	-741,845.71	
23-00-21099	Due to Other Funds	-2,789,380.86	
	Total Liability:	-2,443,864.53	
Equity			
23-00-30000	Fund Balance	15,182,291.76	
	Total Beginning Equity:	15,182,291.76	
Total Revenue		2,030,977.91	
Total Expense		600,352.30	
Revenues Over/Under Expenses		1,430,625.61	
	Total Equity and Current Surplus (Deficit):	16,612,917.37	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>14,169,052.84</u>

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original YTD Budget	Current YTD Budget	MTD Activity	YTD Activity	Budget Remaining	
Fund: 30 - Debt Service Fund						
Revenue						
Department: 00 - Non-Departmental						
30-00-55000	Miscellaneous Income	0.00	0.00	0.00	85.06	-85.06
30-00-56010	Interest Income	18,041.46	18,041.46	0.00	33,572.97	-15,531.51
30-00-59200	Proceeds from Issuance of Debt	6,387,444.00	6,387,444.00	0.00	0.00	6,387,444.00
30-00-59410	Transfer from General	1,899,240.00	1,899,240.00	0.00	57,111.10	1,842,128.90
30-00-59420	Transfer from 1968 Sales Tax	206,531.10	206,531.10	0.00	612,548.07	-406,016.97
30-00-59421	Transfer from 1999 Sales Tax	279,488.70	279,488.70	0.00	0.00	279,488.70
30-00-59422	Transfer from 1981 Sales Tax	89,100.96	89,100.96	0.00	42,833.34	46,267.62
30-00-59423	Transfer from Rec Facility Sales Tax	1,199,520.00	1,199,520.00	0.00	289,069.58	910,450.42
30-00-59445	Transfer from Municipal Complex	0.00	0.00	0.00	732.48	-732.48
30-00-71920	Transfer to 1968 Sales Tax	3,211,215.00	3,211,215.00	0.00	0.00	3,211,215.00
Department: 00 - Non-Departmental Total:		13,290,581.22	13,290,581.22	0.00	1,035,952.60	12,254,628.62
Revenue Total:		13,290,581.22	13,290,581.22	0.00	1,035,952.60	12,254,628.62
Expense						
Department: 00 - Non-Departmental						
30-00-59510	Transfer to General	0.00	0.00	0.00	54,432.78	-54,432.78
30-00-64400	Miscellaneous	0.00	0.00	0.00	-0.01	0.01
30-00-64600	Professional Fees	2,805.60	2,805.60	0.00	1,850.00	955.60
30-00-70020	2014 HW \$3.5M Sales Tax Bond - Principal	159,936.00	159,936.00	0.00	0.00	159,936.00
30-00-70035	2016 HW \$3.565M Sales Tax Refun Bond - Pr	167,433.00	167,433.00	0.00	0.00	167,433.00
30-00-70040	2017 CH \$2.24M S.T. Bond - Principal #3016	109,956.00	109,956.00	0.00	0.00	109,956.00
30-00-70045	2018 RG \$7M Municipal Complex - Principal	137,445.00	137,445.00	0.00	275,000.00	-137,555.00
30-00-70050	2021 RG \$10M Sales Tax Rev/Refund Bond -	187,425.00	187,425.00	0.00	0.00	187,425.00
30-00-70055	2022 RG \$9M Sales Tax Revenue Bond - Prin	147,441.00	147,441.00	0.00	0.00	147,441.00
30-00-70056	2017 FH \$575K Excess Revenue Bond - Princi	27,489.00	27,489.00	0.00	0.00	27,489.00
30-00-70090	2013 RG \$9M Rec Fac S.T. Revenue Bond - Pi	212,415.00	212,415.00	0.00	425,000.00	-212,585.00
30-00-70091	2017 FH \$7.64M Rec Fac S.T. Rev Ref Bond -	237,405.00	237,405.00	475,000.00	475,000.00	-237,595.00
30-00-70092	2021 RG \$5M Rec Fac S.T. Revenue Bond - Pi	232,407.00	232,407.00	0.00	465,000.00	-232,593.00
30-00-70220	2014 \$3.5M Sales Tax Bond - Interest	11,683.80	11,683.80	0.00	11,688.50	-4.70
30-00-70235	2016 \$3.565M Sales Tax Refunding Bond - In	23,974.86	23,974.86	0.00	23,984.40	-9.54
30-00-70240	2017 CH \$2.24M S.T. Bond - Interest #3016	25,447.26	25,447.26	0.00	0.00	25,447.26
30-00-70245	2018 RG \$7M Municipal Complex - Interest	116,703.30	116,703.30	0.00	119,500.00	-2,796.70
30-00-70250	2021 \$10M Sales Tax Rev/Refund Bond - Inte	189,049.32	189,049.32	0.00	189,125.00	-75.68
30-00-70255	2022 \$9M Sales Tax Revenue Bond - Interest	202,259.52	202,259.52	0.00	202,340.63	-81.11
30-00-70256	2017 \$575K Excess Revenue Bond - Interest	3,230.16	3,230.16	0.00	3,231.25	-1.09
30-00-70290	2012/2013 Rec Fac S.T. Revenue Bond - Inter	85,718.64	85,718.64	0.00	88,675.01	-2,956.37
30-00-70291	2017 \$7.64M Rec Fac S.T. Rev/Ref Bond - Int	59,430.18	59,430.18	62,173.50	62,173.50	-2,743.32
30-00-70292	2021 \$5M Rec Fac S.T. Revenue Bond - Inter	32,115.12	32,115.12	0.00	33,860.25	-1,745.13
30-00-70293	2023 \$14M Rec Fac S.T. Revenue Bond - Inte	304,939.68	304,939.68	0.00	0.00	304,939.68
30-00-71921	Transfer to 1999 Sales Tax	3,176,229.00	3,176,229.00	0.00	0.00	3,176,229.00
30-00-71940	Transfer to Capital Projects	2,568,743.52	2,568,743.52	0.00	0.00	2,568,743.52
Department: 00 - Non-Departmental Total:		8,421,681.96	8,421,681.96	537,173.50	2,430,861.31	5,990,820.65
Expense Total:		8,421,681.96	8,421,681.96	537,173.50	2,430,861.31	5,990,820.65
Fund: 30 - Debt Service Fund Surplus (Deficit):		4,868,899.26	4,868,899.26	-537,173.50	-1,394,908.71	

Balance Sheet

As Of 12/31/2023

Account	Name	Balance	
Fund: 30 - Debt Service Fund			
Assets			
30-00-10025	FM 2017 Water Refunding Sales Tax Sinki	1,325,796.60	
30-00-10026	HW Rec. Facility S.T. Sinking Fund #6380	409,749.77	
30-00-10030	FM Sales Tax Refunding Bond DEQ Reserv	2,239,641.32	
30-00-10036	CF Rec Fac S. T. Bond Reserve #7477	1,000.00	
30-00-10061	HW 2018 \$7M Municipal Complex Sinking	45,727.83	
30-00-11410	Due from General	0.03	
30-00-16008	INVESCO Rec Fac S. T. Bond Reserve #002	704,888.52	
	Total Assets:	4,726,804.07	<u>4,726,804.07</u>
Liability			
30-00-20001	Accounts Payable Pending	-43,983.33	
30-00-21010	Due to General	171,277.75	
30-00-21020	Due to 1968 Sales Tax	239,855.59	
30-00-21022	Due to 1981 Sales Tax	85,638.90	
30-00-21023	Due to Rec Facility Sales Tax	1,082,081.97	
	Total Liability:	1,534,870.88	
Equity			
30-00-30000	Fund Balance	4,586,841.90	
	Total Beginning Equity:	4,586,841.90	
Total Revenue		1,035,952.60	
Total Expense		2,430,861.31	
Revenues Over/Under Expenses		-1,394,908.71	
	Total Equity and Current Surplus (Deficit):	3,191,933.19	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>4,726,804.07</u>

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original YTD Budget	Current YTD Budget	MTD Activity	YTD Activity	Budget Remaining	
Fund: 40 - Capital Projects Fund						
Revenue						
Department: 00 - Non-Departmental						
40-00-44000	Federal Grant Revenue	6,813,332.94	6,813,332.94	0.00	-2,739,160.26	9,552,493.20
40-00-44100	State Grant Revenue	11,405,436.00	11,405,436.00	0.00	0.00	11,405,436.00
40-00-56010	Interest Income	0.00	0.00	0.00	-18,622.14	18,622.14
40-00-71000	Proceeds from Issuance of Debt	0.00	0.00	0.00	79,195.50	-79,195.50
40-00-71100	Premium of Issuance	0.00	0.00	0.00	-155,695.50	155,695.50
40-00-71810	Transfer from General	0.00	0.00	0.00	-3,372,270.46	3,372,270.46
40-00-71820	Transfer from 1968 Sales Tax	322,371.00	322,371.00	0.00	0.00	322,371.00
40-00-71830	Transfer from Debt Service	2,568,743.52	2,568,743.52	0.00	0.00	2,568,743.52
40-00-72501	Unrealized Gain(Loss) on Investment	0.00	0.00	0.00	-45,397.12	45,397.12
40-00-72801	Realized Gain(Loss) on Investment	0.00	0.00	0.00	-11,378.48	11,378.48
Department: 00 - Non-Departmental Total:		21,109,883.46	21,109,883.46	0.00	-6,263,328.46	27,373,211.92
Revenue Total:		21,109,883.46	21,109,883.46	0.00	-6,263,328.46	27,373,211.92
Expense						
Department: 00 - Non-Departmental						
40-00-59510	Transfer to General	0.00	0.00	0.00	-1,074,683.54	1,074,683.54
40-00-59545	Transfer to Municipal Complex	0.00	0.00	0.00	-4,429.34	4,429.34
40-00-63600	Engineering Fees	0.00	0.00	0.00	385.00	-385.00
40-00-64600	Professional Fees	0.00	0.00	0.00	1,500.00	-1,500.00
40-00-68200	Road Improvement Projects	15,019,820.46	15,019,820.46	3,688.49	1,588,353.43	13,431,467.03
40-00-68220	Roundabout Projects	1,811,775.00	1,811,775.00	0.00	68,112.71	1,743,662.29
40-00-68230	Drainage Projects - Detention Pond	4,278,288.00	4,278,288.00	1,438,734.67	-3,163,869.51	7,442,157.51
40-00-68500	Capital Outlay - Interest	0.00	0.00	0.00	-16,585.79	16,585.79
40-00-70600	Cost of Issuance	69,972.00	69,972.00	0.00	-76,500.00	146,472.00
40-00-71910	Transfer to General	1,819,523.76	1,819,523.76	0.00	0.00	1,819,523.76
40-00-71921	Transfer to 1999 Sales Tax	249,900.00	249,900.00	0.00	0.00	249,900.00
40-00-71923	Transfer to Recreational Facility Sales Tax	499,800.00	499,800.00	0.00	0.00	499,800.00
40-00-72101	Investment Fees	0.00	0.00	0.00	-5,667.97	5,667.97
Department: 00 - Non-Departmental Total:		23,749,079.22	23,749,079.22	1,442,423.16	-2,683,385.01	26,432,464.23
Expense Total:		23,749,079.22	23,749,079.22	1,442,423.16	-2,683,385.01	26,432,464.23
Fund: 40 - Capital Projects Fund Surplus (Deficit):		-2,639,195.76	-2,639,195.76	-1,442,423.16	-3,579,943.45	

Balance Sheet

As Of 12/31/2023

Account	Name	Balance	
Fund: 40 - Capital Projects Fund			
Assets			
40-00-10035	FM 2017 \$3.5M Bond Issue #4014	7,610.40	
40-00-10046	HW 2022 \$9M S.T. Refunding Bonds #767	301,558.02	
40-00-10065	HW 2021 Ref Bond Issue #2882	13,365.72	
40-00-10101	CS 2023 \$4.2M Treasury Bond Investmen	4,200,000.00	
40-00-11000	Accounts Receivable	905,697.97	
40-00-11500	Other Receivable	-853,199.27	
	Total Assets:	4,575,032.84	<u>4,575,032.84</u>
Liability			
40-00-20000	Accounts Payable	191,452.45	
40-00-20001	Accounts Payable Pending	1,784,344.21	
40-00-20010	Accounts Payable	51,411.19	
40-00-20200	Contracts Payable	222,390.63	
40-00-20400	Retainage Payable	431,893.15	
40-00-21020	Due to 1968 Sales Tax	38,352.50	
	Total Liability:	2,719,844.13	
Equity			
40-00-30000	Fund Balance	5,435,132.16	
	Total Beginning Equity:	5,435,132.16	
	Total Revenue	-6,263,328.46	
	Total Expense	-2,683,385.01	
	Revenues Over/Under Expenses	-3,579,943.45	
	Total Equity and Current Surplus (Deficit):	1,855,188.71	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>4,575,032.84</u>	

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original YTD Budget	Current YTD Budget	MTD Activity	YTD Activity	Budget Remaining	
Fund: 45 - Municipal Complex Capital Projects						
Revenue						
Department: 00 - Non-Departmental						
45-00-44000	Federal Grant Revenue	0.00	0.00	0.00	-1,706,351.93	1,706,351.93
45-00-56010	Interest Income	0.00	0.00	0.00	9,792.28	-9,792.28
45-00-59410	Transfer from General	0.00	0.00	0.00	3,218,996.06	-3,218,996.06
	Department: 00 - Non-Departmental Total:	0.00	0.00	0.00	1,522,436.41	-1,522,436.41
	Revenue Total:	0.00	0.00	0.00	1,522,436.41	-1,522,436.41
Expense						
Department: 00 - Non-Departmental						
45-00-62900	Contract Services	0.00	0.00	0.00	55,899.60	-55,899.60
45-00-63600	Engineering Fees	0.00	0.00	0.00	3,907.50	-3,907.50
45-00-64600	Professional Fees	0.00	0.00	0.00	3,755.00	-3,755.00
45-00-68200	Capital Outlay - Infrastructure	0.00	0.00	0.00	1,038,375.71	-1,038,375.71
45-00-68300	Capital Outlay - Furn, Fix & Equipment	0.00	0.00	0.00	-53,354.60	53,354.60
45-00-71930	Transfer to Debt Service	0.00	0.00	0.00	732.48	-732.48
45-00-71940	Transfer to Capital Projects Fund	0.00	0.00	0.00	4,429.34	-4,429.34
	Department: 00 - Non-Departmental Total:	0.00	0.00	0.00	1,053,745.03	-1,053,745.03
	Expense Total:	0.00	0.00	0.00	1,053,745.03	-1,053,745.03
	Fund: 45 - Municipal Complex Capital Projects Surplus (Deficit):	0.00	0.00	0.00	468,691.38	

Balance Sheet

As Of 12/31/2023

Account	Name	Balance	
Fund: 45 - Municipal Complex Capital Projects			
Assets			
45-00-10013	CF 2018 \$7M Municipal Complex Bond R€	1,000.00	
45-00-11410	Due from General	2,723,584.34	
45-00-16009	INVESCO Mun Complex Bond Reserve #00	542,216.31	
	Total Assets:	3,266,800.65	<u>3,266,800.65</u>
Liability			
45-00-20005	Unearned Revenue	1,710,781.27	
45-00-20200	Contracts Payable	670,225.00	
45-00-20400	Retainage Payable	327,502.35	
45-00-21010	Due to General	3,907.50	
	Total Liability:	2,712,416.12	
Equity			
45-00-30000	Fund Balance	85,693.15	
	Total Beginning Equity:	85,693.15	
	Total Revenue	1,522,436.41	
	Total Expense	1,053,745.03	
	Revenues Over/Under Expenses	468,691.38	
	Total Equity and Current Surplus (Deficit):	554,384.53	
	Total Liabilities, Equity and Current Surplus (Deficit):	3,266,800.65	<u>3,266,800.65</u>

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original YTD Budget	Current YTD Budget	MTD Activity	YTD Activity	Budget Remaining	
Fund: 70 - Utility Fund						
Revenue						
Department: 00 - Non-Departmental						
70-00-40205	Sales Tax Vendor Compensation	0.00	0.00	0.00	13.15	-13.15
70-00-44100	State Grant Revenue	0.00	0.00	0.00	11,800.00	-11,800.00
70-00-59510	Transfer to General	0.00	0.00	0.00	-100,000.00	100,000.00
70-00-71810	Transfer from General	0.00	0.00	11,623.52	71,064.47	-71,064.47
70-00-71821	Transfer from 1999 Sales Tax	0.00	0.00	0.00	181,264.52	-181,264.52
	Department: 00 - Non-Departmental Total:	0.00	0.00	11,623.52	164,142.14	-164,142.14
Department: 50 - Waterworks						
70-50-48000	Water Charges	2,070,437.34	2,070,437.34	264,593.35	1,755,563.89	314,873.45
70-50-48005	Water Tap Fee	126,154.68	126,154.68	0.00	66,000.00	60,154.68
70-50-48010	Water Meter Installation 1"	267,864.72	267,864.72	0.00	163,250.00	104,614.72
70-50-55000	Miscellaneous Income	27,051.48	27,051.48	500.00	2,963.00	24,088.48
70-50-55005	Reconnect Fees	0.00	0.00	950.00	4,450.00	-4,450.00
70-50-55010	Penalties 10%	74,970.00	74,970.00	5,626.73	42,590.60	32,379.40
70-50-55015	Donations	24,990.00	24,990.00	0.00	0.00	24,990.00
70-50-72000	3% Millage	0.00	0.00	0.00	0.00	0.00
70-50-72200	Interest Income	1,443.06	1,443.06	0.00	821.86	621.20
	Department: 50 - Waterworks Total:	2,592,911.28	2,592,911.28	271,670.08	2,035,639.35	557,271.93
Department: 52 - Sewerage						
70-52-48100	Sewer Charges	1,380,279.24	1,380,279.24	191,452.69	1,196,724.36	183,554.88
70-52-55000	Miscellaneous Income	2,499.00	2,499.00	0.00	0.00	2,499.00
70-52-55010	Penalties	24,279.60	24,279.60	4,261.49	25,558.58	-1,278.98
70-52-72200	Interest Income	201.84	201.84	0.00	233.27	-31.43
	Department: 52 - Sewerage Total:	1,407,259.68	1,407,259.68	195,714.18	1,222,516.21	184,743.47
Department: 54 - Garbage						
70-54-48200	Garbage Charges	949,992.06	949,992.06	151,506.92	901,261.74	48,730.32
70-54-55000	Miscellaneous Income	1,499.40	1,499.40	0.00	0.00	1,499.40
70-54-55010	Penalties	16,546.08	16,546.08	2,910.77	17,497.86	-951.78
	Department: 54 - Garbage Total:	968,037.54	968,037.54	154,417.69	918,759.60	49,277.94
	Revenue Total:	4,968,208.50	4,968,208.50	633,425.47	4,341,057.30	627,151.20
Expense						
Department: 00 - Non-Departmental						
70-00-71910	Transfer to General	1,899,240.00	1,899,240.00	0.00	0.00	1,899,240.00
	Department: 00 - Non-Departmental Total:	1,899,240.00	1,899,240.00	0.00	0.00	1,899,240.00
Department: 10 - Administration						
70-10-60200	Salaries and Wages	86,678.94	86,678.94	19,056.79	84,206.62	2,472.32
70-10-60201	Salaries and Wages OT	0.00	0.00	189.84	549.56	-549.56
70-10-60800	Payroll Taxes SS	4,568.10	4,568.10	1,081.28	4,860.05	-291.95
70-10-60801	Payroll Taxes MC	1,474.38	1,474.38	252.88	1,136.57	337.81
70-10-60802	Payroll Taxes SUTA	24.96	24.96	0.00	15.40	9.56
70-10-61000	Pension ER	4,767.30	4,767.30	1,175.49	5,120.59	-353.29
70-10-61200	Group Insurance	12,135.00	12,135.00	3,251.52	12,761.68	-626.68
70-10-62950	Contract services - computer	0.00	0.00	1,075.77	2,974.59	-2,974.59
70-10-64600	Professional Fees	0.00	0.00	8,500.15	24,078.95	-24,078.95
70-10-65405	Testing/Screening Employee	0.00	0.00	0.00	54.00	-54.00
70-10-65900	Uniform Expense	399.84	399.84	0.00	1,057.19	-657.35
	Department: 10 - Administration Total:	110,048.52	110,048.52	34,583.72	136,815.20	-26,766.68
Department: 50 - Waterworks						
70-50-60200	Salaries and Wages	318,569.04	318,569.04	63,199.10	274,822.93	43,746.11
70-50-60201	Salaries and Wages OT	39,263.10	39,263.10	3,585.65	13,997.57	25,265.53
70-50-60800	Payroll Taxes SS	19,934.76	19,934.76	4,008.39	17,605.09	2,329.67
70-50-60801	Payroll Taxes MC	5,188.38	5,188.38	937.44	4,038.29	1,150.09
70-50-60802	Payroll Taxes SUTA	749.70	749.70	23.62	162.16	587.54
70-50-61000	Pension ER	17,891.58	17,891.58	3,571.76	15,416.94	2,474.64
70-50-61200	Group Insurance	69,384.42	69,384.42	8,490.76	35,362.66	34,021.76

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original YTD Budget	Current YTD Budget	MTD Activity	YTD Activity	Budget Remaining	
70-50-62300	Auto Expense	1,249.50	1,249.50	0.00	878.10	371.40
70-50-62310	Gas Diesel Oil	52.02	52.02	853.77	3,945.66	-3,893.64
70-50-62800	Contract Labor	0.00	0.00	0.00	495.00	-495.00
70-50-62900	Contract Services	43,203.30	43,203.30	8,719.87	27,517.45	15,685.85
70-50-62950	Contract services - computer	32,487.00	32,487.00	7,002.30	25,463.05	7,023.95
70-50-63000	Lodging/Mileage/Meals Expense	498.90	498.90	0.00	1,286.00	-787.10
70-50-63200	Credit Card Fees	24,416.52	24,416.52	137.25	5,655.39	18,761.13
70-50-63205	Bank Charges	5,997.60	5,997.60	0.00	1,092.60	4,905.00
70-50-63300	Depreciation	224,568.78	224,568.78	37,443.12	224,658.67	-89.89
70-50-63400	Dues & Subscriptions	524.76	524.76	400.00	945.00	-420.24
70-50-63600	Engineering Fees	10,952.04	10,952.04	0.00	2,317.00	8,635.04
70-50-63700	Garbage Collection	0.00	0.00	941.56	2,682.85	-2,682.85
70-50-63800	Insurance	31,625.94	31,625.94	5,273.11	31,638.66	-12.72
70-50-63900	Water Meter Inspection	0.00	0.00	0.00	2,520.00	-2,520.00
70-50-64100	Repairs & Maintenance	80,126.52	80,126.52	30,473.50	122,184.11	-42,057.59
70-50-64400	Miscellaneous	61.86	61.86	0.00	0.00	61.86
70-50-64500	Office Expense	24,281.22	24,281.22	0.00	4,107.87	20,173.35
70-50-64600	Professional Fees	13,691.04	13,691.04	998.63	25,819.04	-12,128.00
70-50-64610	Accounting Fees	6,884.70	6,884.70	0.00	18,970.00	-12,085.30
70-50-64620	Legal Fees	37.44	37.44	0.00	37.00	0.44
70-50-64800	Sales Tax Expense	3,907.80	3,907.80	0.00	0.00	3,907.80
70-50-65200	Supplies	208,131.84	208,131.84	-871.01	267,622.45	-59,490.61
70-50-65210	Chemicals	9,996.00	9,996.00	2,099.48	21,251.05	-11,255.05
70-50-65300	Telephone/Internet Expense	7,996.80	7,996.80	1,225.65	11,011.98	-3,015.18
70-50-65310	Utilities	9,467.46	9,467.46	739.42	5,776.85	3,690.61
70-50-65400	Utility Testing	2,648.94	2,648.94	0.00	0.00	2,648.94
70-50-65405	Testing/Screening Employee	796.02	796.02	54.00	1,728.40	-932.38
70-50-65410	Testing/Screening Non-Employee	0.00	0.00	0.00	91.90	-91.90
70-50-65500	Training	499.80	499.80	0.00	584.56	-84.76
70-50-65700	Water Purchases	909,871.20	909,871.20	132,673.85	1,105,451.93	-195,580.73
70-50-65705	Water Meter 3/4"	0.00	0.00	0.00	48,640.00	-48,640.00
70-50-65710	Water Meter 1"	0.00	0.00	0.00	4,420.00	-4,420.00
70-50-65715	Water Meter 2"	0.00	0.00	0.00	14,975.10	-14,975.10
70-50-65720	Water Meter Yok,Pipe,Boxes,Tops	0.00	0.00	580.00	15,376.00	-15,376.00
70-50-65750	Water Meter Installation	149,940.00	149,940.00	45,840.00	116,020.00	33,920.00
70-50-65900	Uniform Expense	699.72	699.72	131.18	3,421.89	-2,722.17
70-50-72400	Interest Expense	2,884.80	2,884.80	0.00	0.00	2,884.80
70-50-72410	Interest Expense LDH Water Loan	0.00	0.00	0.00	18,710.42	-18,710.42
	Department: 50 - Waterworks Total:	2,278,480.50	2,278,480.50	358,532.40	2,498,701.62	-220,221.12
	Department: 52 - Sewerage					
70-52-60200	Salaries and Wages	95,529.24	95,529.24	21,974.51	85,231.61	10,297.63
70-52-60201	Salaries and Wages OT	17,911.68	17,911.68	947.32	4,602.47	13,309.21
70-52-60800	Payroll Taxes SS	6,295.98	6,295.98	1,401.38	5,668.20	627.78
70-52-60801	Payroll Taxes MC	1,644.84	1,644.84	327.72	1,306.70	338.14
70-52-60802	Payroll Taxes SUTA	0.00	0.00	8.56	11.35	-11.35
70-52-61000	Pension ER	6,239.22	6,239.22	1,146.08	4,574.94	1,664.28
70-52-61200	Group Insurance	15,881.70	15,881.70	2,437.82	10,349.89	5,531.81
70-52-62310	Gas Diesel Oil	0.00	0.00	853.77	5,467.78	-5,467.78
70-52-62600	Computer Expense	386.04	386.04	0.00	0.00	386.04
70-52-62900	Contract Services	14,994.00	14,994.00	12,889.25	13,014.25	1,979.75
70-52-62950	Contract services - computer	57,942.60	57,942.60	7,632.68	18,875.64	39,066.96
70-52-63000	Lodging/Mileage/Meals Expense	208.02	208.02	0.00	0.00	208.02
70-52-63200	Credit Card Fees	24,416.52	24,416.52	91.50	6,617.57	17,798.95
70-52-63205	Bank Charges	14,240.76	14,240.76	0.00	1,245.27	12,995.49
70-52-63300	Depreciation	332,949.24	332,949.24	55,513.75	333,082.50	-133.26
70-52-63400	Dues & Subscriptions	749.70	749.70	0.00	6,284.08	-5,534.38
70-52-63500	Equipment Rental	0.00	0.00	0.00	600.00	-600.00
70-52-63600	Engineering Fees	7,608.12	7,608.12	0.00	5,238.00	2,370.12
70-52-63700	Garbage Collection	0.00	0.00	610.60	2,793.80	-2,793.80

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original	Current			Budget
		YTD Budget	YTD Budget	MTD Activity	YTD Activity	Remaining
70-52-63800	Insurance	38,087.16	38,087.16	7,350.41	39,102.42	-1,015.26
70-52-64100	Repairs & Maintenance	81,172.02	81,172.02	29,101.32	115,370.72	-34,198.70
70-52-64400	Miscellaneous	69.30	69.30	0.00	0.00	69.30
70-52-64500	Office Expense	175.74	175.74	0.00	0.00	175.74
70-52-64600	Professional Fees	9,996.00	9,996.00	982.19	124,630.94	-114,634.94
70-52-64610	Accounting Fees	4,898.40	4,898.40	0.00	15,975.00	-11,076.60
70-52-65200	Supplies	6,035.34	6,035.34	5,334.00	5,352.99	682.35
70-52-65210	Chemicals	19,992.00	19,992.00	1,969.21	11,886.85	8,105.15
70-52-65300	Telephone/Internet Expense	184.38	184.38	139.95	1,518.65	-1,334.27
70-52-65310	Utilities	100,039.02	100,039.02	11,180.08	80,368.99	19,670.03
70-52-65400	Utility Testing	16,846.44	16,846.44	4,346.10	19,508.64	-2,662.20
70-52-65405	Testing/Screening Employee	0.00	0.00	0.00	330.90	-330.90
70-52-65500	Training	499.80	499.80	0.00	450.00	49.80
70-52-65900	Uniform Expense	399.84	399.84	0.00	846.30	-446.46
70-52-72400	Interest Expense	42,274.98	93,475.98	0.00	34,627.37	58,848.61
	Department: 52 - Sewerage Total:	917,668.08	968,869.08	166,238.20	954,933.82	13,935.26
	Department: 54 - Garbage					
70-54-60200	Salaries and Wages	20,408.88	20,408.88	4,549.60	20,650.90	-242.02
70-54-60201	Salaries and Wages OT	3,826.62	3,826.62	394.50	1,813.50	2,013.12
70-54-60800	Payroll Taxes SS	1,502.58	1,502.58	320.00	1,427.11	75.47
70-54-60801	Payroll Taxes MC	155.40	155.40	74.84	323.24	-167.84
70-54-60802	Payroll Taxes SUTA	38.40	38.40	0.00	0.00	38.40
70-54-61000	Pension ER	1,332.90	1,332.90	260.05	1,123.23	209.67
70-54-61200	Group Insurance	3,392.94	3,392.94	716.91	3,106.61	286.33
70-54-62950	Contract services - computer	1,873.80	1,873.80	390.00	1,540.00	333.80
70-54-63200	Credit Card Fees	0.00	0.00	76.25	220.00	-220.00
70-54-63700	Garbage Collection	923,686.92	923,686.92	111,488.44	690,714.85	232,972.07
70-54-63701	Garbage Collection XTR CRT	0.00	0.00	5,555.83	33,334.98	-33,334.98
70-54-63702	Garbage Collection Fuel/Environmental	0.00	0.00	11,197.45	67,184.70	-67,184.70
70-54-64400	Miscellaneous	99.96	99.96	0.00	0.00	99.96
70-54-64620	Legal Fees	144.12	144.12	0.00	0.00	144.12
70-54-65300	Telephone/Internet Expense	0.00	0.00	139.95	779.06	-779.06
70-54-65310	Utilities	0.00	0.00	0.00	131.25	-131.25
70-54-65405	Testing/Screening Employee	165.48	165.48	0.00	0.00	165.48
70-54-65900	Uniform Expense	0.00	0.00	256.91	256.91	-256.91
70-54-66600	Recycle	0.00	0.00	42,919.24	257,515.44	-257,515.44
	Department: 54 - Garbage Total:	956,628.00	956,628.00	178,339.97	1,080,121.78	-123,493.78
	Expense Total:	6,162,065.10	6,213,266.10	737,694.29	4,670,572.42	1,542,693.68
	Fund: 70 - Utility Fund Surplus (Deficit):	-1,193,856.60	-1,245,057.60	-104,268.82	-329,515.12	

Balance Sheet

As Of 12/31/2023

Account	Name	Balance	
Fund: 70 - Utility Fund			
Assets			
70-00-10000	Claim On Cash	1,326,392.59	
70-00-10005	Cash on Hand Drawers	450.00	
70-00-10015	HW Utility Deposits #4516	49,246.09	
70-00-11000	A/R Utility Customer	240,160.16	
70-00-11025	Accounts Receivable Accrued	632,102.63	
70-00-11050	Allowance for Doubtful Accounts	-47,743.06	
70-00-11060	A/R - Unapplied Credits	526.55	
70-00-11200	Utility Accrued Int Receivable	1,807.41	
70-00-13000	Prepaid Expense	91,677.71	
70-00-16000	HW 3 Mills Property Tax Waterworks #351	547,711.80	
70-00-16010	HW Sewer Revenue Sinking Fund #4077	400,323.03	
70-00-16030	HW 1997 Sewer DEQ Loan #4598	94,492.51	
70-00-16042	WasteWater Plant Upgrade DEQ	5.00	
70-00-16045	HW LCDBG Sewer System #2992	2,511.67	
70-00-16510	Sewer Bond Reserve	139,264.08	
70-00-16517	HW CD - Utility Deposit Cons #7517	138,562.92	
70-00-16554	FM CD - Utility Deposit #0581	11,070.75	
70-00-16556	FM CD - Utility Deposit #0605	11,158.03	
70-00-16560	FM CD - Utility Deposit #0598	11,242.25	
70-00-16576	FM CD - Utility Deposit #0321	126,838.39	
70-00-17000	Land	538,594.80	
70-00-17100	CIP Water	2,228,064.07	
70-00-17110	CIP Sewer	7,640,486.02	
70-00-17200	Public Works Facility	239,769.58	
70-00-17300	Other Water Equipment	519,133.53	
70-00-17310	Remote Water Meter Reading Syst	983,402.88	
70-00-17311	Other Sewer Equipment	1,725,988.94	
70-00-17400	Water Plant & Lines	12,777,576.58	
70-00-17410	Sewer Plant & Lines	18,549,882.54	
70-00-17500	Accumulated Depreciation	-11,596,144.79	
	Total Assets:	37,384,554.66	<u>37,384,554.66</u>
Liability			
70-00-20000	Accounts Payable	259,000.00	
70-00-20001	Accounts Payable Pending	-38,635.28	
70-00-20010	Accounts Payable - Other	164,661.09	
70-00-20200	Contracts Payable	761,931.85	
70-00-20400	Retainage Payable	194,428.71	
70-00-20620	Commerical Water State Sales Tax	3,188.09	
70-00-20650	Safe Drinking Water	-5,652.70	
70-00-21010	Due to General	496,251.14	
70-00-21081	Due to Payroll	36,281.77	
70-00-21099	Due to Consolidated	-23,443.00	
70-00-22010	2022 LDH Drinking Water Revolving-Loan	1,810,264.90	
70-00-22021	LDEQ Sewer Rev B/P '19 ST	190,041.08	
70-00-22500	Sewer Rev Bond Int Payable	6,628.02	
70-00-28000	Customers Deposits	518,815.87	
70-00-28520	DEQ Sewer Revenue B/P	1,873,000.00	
70-00-28521	LDEQ Sewer Revenue 2019 LT	5,217,217.24	
	Total Liability:	11,463,978.78	
Equity			
70-00-32000	Retained Earnings	26,250,091.00	
	Total Beginning Equity:	26,250,091.00	
	Total Revenue	4,341,057.30	
	Total Expense	4,670,572.42	
	Revenues Over/Under Expenses	-329,515.12	
	Total Equity and Current Surplus (Deficit):	25,920,575.88	
Total Liabilities, Equity and Current Surplus (Deficit):		37,384,554.66	

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original	Current			Budget
		YTD Budget	YTD Budget	MTD Activity	YTD Activity	Remaining
Fund: 90 - Sports Complex Fund						
Revenue						
Department: 00 - Non-Departmental						
90-00-42074	Bark Park Dog Permit	0.00	0.00	1,920.00	2,620.00	-2,620.00
90-00-48300	Facility Sponsorships	150,555.72	150,555.72	40,070.40	557,957.69	-407,401.97
90-00-48310	Team Sponsorship	26,489.40	26,489.40	0.00	16,400.00	10,089.40
90-00-48400	Registration Fees: Baseball	27,988.80	27,988.80	10,070.00	10,070.00	17,918.80
90-00-48402	Registration Fees: Tee ball	28,988.40	28,988.40	15,605.00	15,605.00	13,383.40
90-00-48410	Registration Fees: Softball	30,987.60	30,987.60	7,045.00	62,325.00	-31,337.40
90-00-48420	Registration Fees: Volleyball	23,990.40	23,990.40	0.00	70,285.00	-46,294.60
90-00-48425	Registration Fees: Beach Volleyball	55,477.80	55,477.80	0.00	34,275.00	21,202.80
90-00-48435	Program Sales	1,249.50	1,249.50	0.00	2,280.00	-1,030.50
90-00-48450	Tournament Fees	147,441.00	147,441.00	36,550.00	117,665.00	29,776.00
90-00-48600	Concessions	124,153.74	124,153.74	0.00	75,036.94	49,116.80
90-00-48700	Gate Fees	16,537.86	16,537.86	0.00	0.00	16,537.86
90-00-48710	Gate Fees: Pony League	0.00	0.00	0.00	22,580.00	-22,580.00
90-00-48800	Tennis Court Fees	1,499.40	1,499.40	276.00	1,926.00	-426.60
90-00-48900	Rental Fees	24,990.00	24,990.00	-60.00	15,815.00	9,175.00
90-00-49000	Commissions Income	15,713.22	15,713.22	179.45	3,220.45	12,492.77
90-00-49100	Security Reimbursement	44,025.36	44,025.36	-105.00	19,306.00	24,719.36
90-00-55000	Miscellaneous Income	4,998.00	4,998.00	0.00	-10,175.00	15,173.00
90-00-71810	Transfer from General	0.00	0.00	0.00	-2,138,571.44	2,138,571.44
90-00-71823	Transfer from Rec Facility Sales Tax	249,900.00	249,900.00	0.00	820,761.24	-570,861.24
	Department: 00 - Non-Departmental Total:	974,986.20	974,986.20	111,550.85	-300,618.12	1,275,604.32
	Revenue Total:	974,986.20	974,986.20	111,550.85	-300,618.12	1,275,604.32
Expense						
Department: 70 - Sports Complex						
90-70-60200	Salaries and Wages	418,985.64	418,985.64	100,117.54	456,763.31	-37,777.67
90-70-60201	Salaries and Wages OT	11,651.76	11,651.76	3,049.46	15,072.04	-3,420.28
90-70-60215	Security Salaries	91,690.80	91,690.80	13,013.00	44,111.00	47,579.80
90-70-60800	Payroll Taxes SS	32,161.20	32,161.20	6,186.36	27,558.01	4,603.19
90-70-60801	Payroll Taxes MC	7,521.54	7,521.54	1,446.79	6,343.37	1,178.17
90-70-60802	Payroll Taxes SUTA	990.72	990.72	11.99	119.13	871.59
90-70-61000	Pension ER	27,951.48	27,951.48	6,861.65	29,299.27	-1,347.79
90-70-61200	Group Insurance	62,646.30	62,646.30	12,342.94	50,941.54	11,704.76
90-70-62000	Advertising	53,978.40	53,978.40	0.00	37,000.00	16,978.40
90-70-62300	Auto Expense	4,498.20	4,498.20	62.29	62.29	4,435.91
90-70-62310	Gas	11,325.42	11,325.42	837.40	9,584.35	1,741.07
90-70-62350	Auto Allowance	5,997.60	5,997.60	1,000.00	6,000.00	-2.40
90-70-62400	Award Expenses	0.00	0.00	0.00	0.00	0.00
90-70-62500	Community Relations	2,086.80	2,086.80	0.00	0.00	2,086.80
90-70-62600	Computer Expense	10,925.82	10,925.82	0.00	20,715.96	-9,790.14
90-70-62800	Contract Labor	99,184.98	99,184.98	13,338.68	120,685.47	-21,500.49
90-70-62815	Contract Labor - Other	0.00	0.00	0.00	5,090.00	-5,090.00
90-70-62830	Tennis Management Fees	23,294.64	23,294.64	3,884.00	24,304.00	-1,009.36
90-70-62910	Contract services	22,170.42	22,170.42	5,590.46	69,823.45	-47,653.03
90-70-62950	Contract services - computer	0.00	0.00	0.00	12,546.52	-12,546.52
90-70-63200	Credit Card Fees	5,909.40	5,909.40	0.00	555.47	5,353.93
90-70-63205	Bank Charges	24.96	24.96	0.00	0.00	24.96
90-70-63300	Depreciation	683,400.72	683,400.72	113,945.71	-731,478.24	1,414,878.96
90-70-63500	Tools and Equipment	6,109.86	6,109.86	0.00	0.00	6,109.86
90-70-63700	Garbage Collection	44,100.72	44,100.72	1,855.93	23,165.32	20,935.40
90-70-63800	Insurance	153,195.96	153,195.96	18,115.01	-130,088.09	283,284.05
90-70-64000	Janitorial expense	24,410.22	24,410.22	4,950.56	30,895.36	-6,485.14
90-70-64100	Repairs & Maintenance	188,940.90	188,940.90	22,892.52	147,127.65	41,813.25
90-70-64200	Mardi Gras Expense	29,560.50	29,560.50	0.00	0.00	29,560.50
90-70-64400	Miscellaneous	499.80	499.80	0.00	0.00	499.80
90-70-64420	Bad Debt	0.00	0.00	0.00	-15,575.00	15,575.00
90-70-64500	Office Expense	14,373.66	14,373.66	283.02	8,594.31	5,779.35

Income Statement

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original	Current			Budget
		YTD Budget	YTD Budget	MTD Activity	YTD Activity	Remaining
90-70-64600	Professional Fees	1,117.38	1,117.38	0.00	0.00	1,117.38
90-70-64610	Accounting Fees	9,261.24	9,261.24	0.00	11,985.00	-2,723.76
90-70-64620	Legal Fees	1,199.52	1,199.52	1,165.50	1,424.50	-224.98
90-70-64700	Rent Expense	0.00	0.00	0.00	3,415.14	-3,415.14
90-70-65200	Supplies	97,461.66	97,461.66	5,196.75	55,601.95	41,859.71
90-70-65220	Sporting Goods	15,296.58	15,296.58	16.49	7,416.83	7,879.75
90-70-65250	Sign and supplies	109,613.94	109,613.94	1,188.50	39,134.80	70,479.14
90-70-65290	Beach Volleyball Expense	17,656.26	17,656.26	7,707.82	12,363.79	5,292.47
90-70-65300	Telephone/Internet Expense	12,068.82	12,068.82	2,066.71	13,081.52	-1,012.70
90-70-65310	Utilities	90,849.84	90,849.84	18,526.00	105,239.42	-14,389.58
90-70-65320	Cellphone Expense	799.68	799.68	0.00	429.21	370.47
90-70-65405	Testing/Screening Employee	449.82	449.82	69.00	393.90	55.92
90-70-65410	Testing/Screening Non-Employee	299.88	299.88	0.00	0.00	299.88
90-70-65500	Training	249.90	249.90	0.00	653.15	-403.25
90-70-65600	League Expense	111,987.84	111,987.84	2,592.00	70,529.71	41,458.13
90-70-65610	League Officials	89,284.98	89,284.98	2,590.00	143,652.00	-54,367.02
90-70-65620	Umpire Meals	2,543.16	2,543.16	0.00	6,572.25	-4,029.09
90-70-65650	Tournament Expense	112,994.58	112,994.58	0.00	65,476.39	47,518.19
90-70-65900	Uniform Expense	5,247.90	5,247.90	250.00	10,233.94	-4,986.04
90-70-68300	Equipment	0.00	0.00	0.00	-28,799.99	28,799.99
	Department: 70 - Sports Complex Total:	2,715,971.40	2,715,971.40	371,154.08	788,020.00	1,927,951.40
	Department: 72 - Recreation					
90-72-63700	Garbage Collection	0.00	0.00	3,177.05	9,881.97	-9,881.97
90-72-64150	Turf Maintenance	65,878.32	65,878.32	3,043.46	35,193.58	30,684.74
90-72-65600	League Expense	0.00	0.00	0.00	1,184.00	-1,184.00
	Department: 72 - Recreation Total:	65,878.32	65,878.32	6,220.51	46,259.55	19,618.77
	Department: 74 - Parks					
90-74-60200	Salaries and Wages	39,768.24	39,768.24	9,180.90	39,783.90	-15.66
90-74-60800	Payroll Taxes SS	2,688.72	2,688.72	603.42	2,614.82	73.90
90-74-60801	Payroll Taxes MC	628.80	628.80	141.12	611.52	17.28
90-74-60802	Payroll Taxes SUTA	82.80	82.80	0.00	0.00	82.80
90-74-61200	Group Insurance	2,972.82	2,972.82	677.13	2,934.23	38.59
90-74-62310	Gas	1,199.52	1,199.52	259.90	1,461.22	-261.70
90-74-62600	Computer Expenses	0.00	0.00	175.00	175.00	-175.00
90-74-62910	Contract Services	0.00	0.00	0.00	186.91	-186.91
90-74-62950	Contract Services - Computer	0.00	0.00	0.00	0.00	0.00
90-74-63700	Garbage Collection	0.00	0.00	2,218.88	7,905.05	-7,905.05
90-74-64100	Repairs & Maintenance	0.00	0.00	0.00	-74.44	74.44
90-74-64150	Turf Maintenance	0.00	0.00	0.00	1,970.44	-1,970.44
90-74-64620	Legal Fees	0.00	0.00	912.50	912.50	-912.50
90-74-65100	Street Lighting	0.00	0.00	338.07	737.90	-737.90
90-74-65200	Supplies	0.00	0.00	0.00	0.00	0.00
90-74-65250	Sign and supplies	0.00	0.00	0.00	0.00	0.00
90-74-65300	Telephone/Internet Expense	0.00	0.00	284.13	1,275.66	-1,275.66
90-74-65310	Utilities	0.00	0.00	1,623.25	5,852.73	-5,852.73
	Department: 74 - Parks Total:	47,340.90	47,340.90	16,414.30	66,347.44	-19,006.54
	Expense Total:	2,829,190.62	2,829,190.62	393,788.89	900,626.99	1,928,563.63
	Fund: 90 - Sports Complex Fund Surplus (Deficit):	-1,854,204.42	-1,854,204.42	-282,238.04	-1,201,245.11	
	Total Surplus (Deficit):	-4,645,899.84	-4,765,015.64	-2,229,196.78	-5,518,031.72	

Balance Sheet

As Of 12/31/2023

Account	Name	Balance
Fund: 90 - Sports Complex Fund		
Assets		
90-00-11000	Accounts Receivable	500,742.01
90-00-11500	Other Receivable	512,571.00
90-00-13000	Prepaid Insurance	113,267.47
90-00-17000	Land	8,200,328.65
90-00-17100	Construction In Progress	9,965,722.49
90-00-17200	Building	21,604,891.42
90-00-17300	Improvements	5,881,463.59
90-00-17400	Equipment	2,552,566.15
90-00-17450	Auto and Truck	42,512.00
90-00-17500	Accumulated Depreciation	-7,638,901.56
	Total Assets:	41,735,163.22
		<u>41,735,163.22</u>
Liability		
90-00-20001	Accounts Payable Pending	538,906.21
90-00-20400	Retainage Payable	314,691.14
90-00-21010	Due to General	56,791.00
90-00-21081	Due to Payroll	34,298.71
90-00-21099	Due to Consolidated	7,863,313.58
	Total Liability:	8,808,000.64
Equity		
90-00-30000	Fund Balance	34,128,407.69
	Total Beginning Equity:	34,128,407.69
Total Revenue		-300,618.12
Total Expense		900,626.99
Revenues Over/Under Expenses		-1,201,245.11
	Total Equity and Current Surplus (Deficit):	32,927,162.58
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>41,735,163.22</u>

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	YTD Budget	YTD Budget			Remaining
10 - General Fund	2,129,800.98	2,061,886.18	-279,704.65	-3,882,878.57	5,944,764.75
20 - 1968 Sales Tax Fund	423,475.80	423,475.80	415,927.98	2,636,114.64	-2,212,638.84
21 - 1999 Sales Tax Fund	208,248.78	208,248.78	207,963.99	966,421.28	-758,172.50
22 - 1981 Sales Tax Fund	91,718.04	91,718.04	-207,288.70	-212,545.18	304,263.22
23 - Recreational Facility Sales	-6,680,785.92	-6,680,785.92	8.12	1,011,777.12	-7,692,563.04
30 - Debt Service Fund	4,868,899.26	4,868,899.26	-537,173.50	-1,394,908.71	6,263,807.97
40 - Capital Projects Fund	-2,639,195.76	-2,639,195.76	-1,442,423.16	-3,579,943.45	940,747.69
45 - Municipal Complex Capita	0.00	0.00	0.00	468,691.38	-468,691.38
70 - Utility Fund	-1,193,856.60	-1,245,057.60	-104,268.82	-329,515.12	-915,542.48
90 - Sports Complex Fund	-1,854,204.42	-1,854,204.42	-282,238.04	-1,201,245.11	-652,959.31
Total Surplus (Deficit):	-4,645,899.84	-4,765,015.64	-2,229,196.78	-5,518,031.72	