

Financial Statements



For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement		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	2,172,488	2,172,488	-	1,720,803	451,685
10-00-40200	1/2% Sales Tax Revenue	2,434,441	2,434,441	206,470	2,580,513	(146,072)
10-00-40300	Hotel Tax Revenue	4,186	4,186	436	3,736	450
10-00-40410	Franchise Tax - Electric	845,357	845,357	36,895	455,690	389,667
10-00-40420	Franchise Tax - Gas	122,244	122,244	-	86,849	35,395
10-00-40430	Franchise Tax - Cable TV	38,258	38,258	-	36,692	1,566
10-00-42000	Occupational License - Regular	15,000	15,000	-	7,500	7,500
10-00-42010	Liquor and Beer License	9,750	9,750	1,100	7,450	2,300
10-00-42020	Occupational License - Insurance	622,404	622,404	-	85,086	537,318
10-00-42200	Code Department Permits	749,771	749,771	54,977	923,936	(174,165)
10-00-44000	Federal Grant Revenue	-	-	-	(32,881)	32,881
10-00-44100	State Grant	-	-	-	39,640	(39,640)
10-00-44110	Beer Sales Tax (State)	20,000	20,000	4,902	18,296	1,705
10-00-44200	Local Grant	627,836	627,836	-	-	627,836
10-00-44600	Fines and Forfeits	167,086	167,086	5,835	112,355	54,731
10-00-48900	Rental Income	4,800	4,800	400	3,201	1,599
10-00-55000	Miscellaneous Income	11,000	11,000	169	570,174	(559,174)
10-00-55015	Sponsorship	-	-	-	17,500	(17,500)
10-00-55030	Insurance Proceeds	-	-	-	10,735	(10,735)
10-00-55031	Insurance Rebates	-	-	-	106,801	(106,801)
10-00-56005	Mardi Gras Permit	81,000	81,000	-	67,200	13,800
10-00-56010	Interest Income	8,000	8,000	785	11,871	(3,871)
10-00-59420	Transfer from Fund 20 1968 Sales Tax	2,145,000	2,145,000	-	-	2,145,000
10-00-59440	Transfer from Fund 40 Capital Projects	3,640,504	3,640,504	-	-	3,640,504
10-00-59470	Transfer from Fund 70 Utility	3,800,000	3,800,000	-	100,000	3,700,000
10-00-59499	Transfer from Fund 99 Consolidated	-	-	-	3,379	(3,379)
Department: 00 - Non-Departmental Total:		17,519,125	17,519,125	311,969	6,936,524	10,582,600.65
Revenue Total:		17,519,125	17,519,125	311,969	6,936,524	10,582,600.65
Expense						
Department: 00 - Non-Departmental						
10-00-59522	Transfer to Fund 22 1981 Sales Tax	1,896,180	1,896,180	-	300,000	1,596,180
10-00-59523	Transfer to Fund 23 Rec Facility Sales Tax	-	-	-	32,000	(32,000)
10-00-59530	Transfer to Fund 30 Debt Service	3,800,000	3,800,000	-	28,500	3,771,500
10-00-59540	Transfer to Fund 40 Capital Projects	-	-	-	2,523,610	(2,523,610)
10-00-59545	Transfer to Fund 45 Municipal Complex	-	-	-	(28,700)	28,700
10-00-59570	Transfer to Fund 70 Utility	-	-	(127,859)	1,323	(1,323)
10-00-59599	Transfer to Fund 99 Consolidated	-	-	-	28,556	(28,556)
10-00-70000	Principal - L.P.S.B	18,369	18,369	1,531	19,900	(1,531)
Department: 00 - Non-Departmental Total:		5,714,549	5,714,549	(126,328)	2,905,189	2,809,360.25
Department: 10 - Administration						
10-10-60000	Compensation - Mayor and Council	171,840	171,840	14,320	171,104	736
10-10-60200	Salaries and Wages	687,148	687,148	(35,384)	501,637	185,511
10-10-60201	Salaries and Wages OT	3,688	3,688	(560)	3,320	369
10-10-60800	Payroll Taxes SS	53,486	53,486	(1,041)	42,638	10,848
10-10-60801	Payroll Taxes MC	12,509	12,509	(243)	9,646	2,863
10-10-60802	Payroll Taxes SUTA	2,540	2,540	(32)	804	1,736
10-10-61000	Pension ER	74,836	74,836	70	57,722	17,114
10-10-61200	Group Insurance	71,377	71,377	6,013	67,345	4,032
10-10-62000	Advertising	64,560	64,560	1,355	31,419	33,141
10-10-62100	Annexation	6,017	6,017	-	1,090	4,927
10-10-62350	Auto Allowance	12,000	12,000	500	7,100	4,900
10-10-62500	Community Relations	65,747	65,747	462	107,272	(41,525)
10-10-62600	Computer Expense	18,109	18,109	100	1,647	16,462
10-10-62700	Conference Fees	1,480	1,480	1,000	2,591	(1,111)
10-10-62900	Contract Services	48,532	48,532	2,308	42,465	6,067
10-10-62950	Contract Services - computer	57,753	57,753	4,119	89,422	(31,669)
10-10-63000	Lodging/Mileage/Meals Expense	2,400	2,400	(56)	3,869	(1,469)

Financial Statements



For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement		Original	Current			Budget
		Total Budget	Total Budget	MTD Activity	YTD Activity	Remaining
10-10-63200	Credit Card Fees	35	35	35	302	(267)
10-10-63205	Bank Charges	191	191	-	315	(124)
10-10-63400	Dues & Subscriptions	7,892	7,892	-	16,311	(8,419)
10-10-63600	Engineering Fees	70,488	70,488	-	8,056	62,432
10-10-63700	Garbage Collection	-	-	154	1,962	(1,962)
10-10-63800	Insurance	115,157	115,157	5,028	13,037	102,120
10-10-64000	Janitorial	24,102	24,102	1,625	21,775	2,327
10-10-64100	Repairs & Maintenance	5,000	5,000	570	9,510	(4,510)
10-10-64200	Mardi Gras Expense	113,528	113,528	-	71,315	42,213
10-10-64300	Mayors Expense	13,200	13,200	1,100	13,200	-
10-10-64330	Election Expense	10,000	10,000	-	797	9,203
10-10-64400	Miscellaneous	100	100	110	2,566	(2,466)
10-10-64500	Office Supplies	47,189	47,189	1,627	18,973	28,216
10-10-64600	Professional Fees	67,425	67,425	-	61,600	5,825
10-10-64610	Accounting Fees	34,150	34,150	1,100	39,533	(5,383)
10-10-64620	Legal Fees	152,522	152,522	9,525	61,918	90,604
10-10-64660	Grant Consulting Services	6,000	6,000	-	13,255	(7,255)
10-10-64700	Rent Expense	-	-	-	1,033	(1,033)
10-10-64800	Sales Tax Collection Expense	13,596	13,596	892	12,718	878
10-10-64810	Property Tax	-	-	-	326	(326)
10-10-65300	Telephone/Internet Expense	53,552	53,552	2,124	38,168	15,384
10-10-65310	Utilities	31,518	31,518	3,627	39,318	(7,800)
10-10-65320	Cellphone Expense	4,800	4,800	200	2,820	1,980
10-10-65405	Testing/Screening Employee	400	400	-	498	(98)
10-10-65500	Training	116	116	-	49	67
10-10-65900	Uniform Expense	3,708	3,708	-	2,377	1,331
10-10-66100	Lease Expense	-	-	416	3,037	(3,037)
10-10-68000	Capital Outlay - Land	-	-	-	12,750	(12,750)
10-10-68100	Capital Outlay - Buildings	75,000	75,000	-	109,550	(34,550)
Department: 10 - Administration Total:		2,203,691	2,203,691	21,061	1,718,158	485,532.79
Department: 15 - Magistrate Court						
10-15-60200	Salaries and Wages	6,380	6,380	532	6,380	0
10-15-60800	Payroll Taxes SS	396	396	33	403	(8)
10-15-60801	Payroll Taxes MC	93	93	8	85	8
10-15-60802	Payroll Taxes SUTA	1	1	-	2	(1)
10-15-61000	Pension ER	295	295	27	319	(24)
10-15-63100	Court Costs	30,672	30,672	2,191	29,059	1,613
Department: 15 - Magistrate Court Total:		37,836	37,836	2,790	36,248	1,588.16
Department: 20 - Fire						
10-20-62200	App to Fire Dept - Ad Valorem Taxes	897,966	897,966	-	956,716	(58,750)
10-20-62210	App to Fire Dept - Principal & Interest	-	131,288	60,842	131,288	0
10-20-62220	App to Fire Dept - General Fund	1,180,000	1,180,000	10,000	1,060,000	120,000
10-20-64620	Legal Fees	12,000	12,000	-	-	12,000
10-20-68400	Capital Outlay - Automobiles	257,514	-	-	-	-
10-20-70000	Principal	-	62,300	-	62,300	-
10-20-70200	Interest Expense	-	63,926	-	63,926	-
Department: 20 - Fire Total:		2,347,480	2,347,480	70,842	2,274,230	73,250.00
Department: 25 - Code Enforcement						
10-25-60200	Salaries and Wages	48,547	48,547	83,280	128,160	(79,613)
10-25-60201	Salaries and Wages OT	2,363	2,363	1,079	1,688	675
10-25-60800	Payroll Taxes SS	3,156	3,156	4,907	7,825	(4,669)
10-25-60801	Payroll Taxes MC	738	738	1,148	1,830	(1,092)
10-25-60802	Payroll Taxes SUTA	102	102	37	52	50
10-25-61000	Pension ER	2,612	2,612	4,813	7,188	(4,576)
10-25-61200	Group Insurance	5,948	5,948	513	6,261	(313)
10-25-62950	Contract Services - computer	-	-	190	2,280	(2,280)
10-25-63215	Addressing Fees	-	-	-	10	(10)
10-25-63900	Inspection fees	265,559	265,559	-	485,503	(219,944)
10-25-65200	Supplies	-	-	61	106	(106)
10-25-65300	Telephone/Internet Expense	-	-	98	652	(652)
Department: 25 - Code Enforcement Total:		329,025	329,025	96,125	641,555	-312,529.90



Financial Statements

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement	Original	Current			Budget	
	Total Budget	Total Budget	MTD Activity	YTD Activity	Remaining	
Department: 30 - Streets & drainage						
10-30-60200	Salaries and Wages	343,127	343,127	19,259	243,234	99,893
10-30-60201	Salaries and Wages OT	64,336	64,336	749	14,563	49,773
10-30-60800	Payroll Taxes SS	25,263	25,263	1,215	15,873	9,390
10-30-60801	Payroll Taxes MC	5,908	5,908	284	3,664	2,245
10-30-60802	Payroll Taxes SUTA	81	81	-	514	(432)
10-30-61000	Pension ER	19,680	19,680	1,000	14,564	5,116
10-30-61200	Group Insurance	57,045	57,045	3,049	31,895	25,150
10-30-62300	Auto Expense	4,000	4,000	342	22,464	(18,464)
10-30-62310	Gas Diesel Oil	135,163	135,163	1,125	89,310	45,852
10-30-62800	Contract Labor	8,600	8,600	672	10,044	(1,444)
10-30-62900	Contract Services	197,930	197,930	12,156	126,570	71,360
10-30-62950	Contract Services - computer	90,450	90,450	190	15,176	75,274
10-30-63000	Lodging/Mileage/Meals Expense	-	-	-	45	(45)
10-30-63400	Dues & Subscriptions	155	155	-	410	(256)
10-30-63500	Equipment & Tools Rental	294,119	294,119	18,835	218,418	75,701
10-30-63600	Engineering Fees	70,488	70,488	-	3,433	67,055
10-30-63800	Insurance	44,036	44,036	-	430	43,606
10-30-64000	Janitorial	-	-	700	6,650	(6,650)
10-30-64100	Repairs & Maintenance	500,000	500,000	23,968	151,548	348,452
10-30-64130	Repairs & Maintenance Roads & Streets	80,000	80,000	7,885	396,079	(316,079)
10-30-64400	Miscellaneous	6,772	6,772	-	2,779	3,992
10-30-64425	Disaster Expense	100,000	100,000	-	-	100,000
10-30-64500	Office Expense	18,792	18,792	461	14,341	4,451
10-30-64600	Professional Fees	130,000	130,000	-	2,439	127,561
10-30-64620	Legal Fees	6,708	6,708	-	3,013	3,695
10-30-64720	Radio Rental	8,000	8,000	20	3,130	4,870
10-30-64810	Property Tax	-	-	4,163	10,580	(10,580)
10-30-65100	Street Lighting	161,047	161,047	689	37,939	123,108
10-30-65200	Supplies	60,000	60,000	9,270	64,332	(4,332)
10-30-65210	Chemicals	-	-	-	2,388	(2,388)
10-30-65250	Sign and supplies	-	-	5,605	28,655	(28,655)
10-30-65300	Telephone/Internet Expense	7,844	7,844	-	2,274	5,570
10-30-65310	Utilities	9,681	9,681	10,889	137,518	(127,837)
10-30-65405	Testing/Screening Employee	-	-	65	726	(726)
10-30-65500	Training	-	-	-	175	(175)
10-30-65900	Uniform Expense	14,447	14,447	1,100	7,559	6,888
10-30-66100	Lease Expense	-	-	249	498	(498)
10-30-68200	Capital Outlay - Infrastructure	-	-	-	270,919	(270,919)
10-30-68300	Capital Outlay - Furn, Fix & Equipment	155,606	155,606	-	49,114	106,492
10-30-68400	Capital Outlay - Automobiles	5,965	5,965	-	4,945	1,020
	Department: 30 - Streets & drainage Total:	2,625,241	2,625,241	123,941	2,008,208	617,033.42
Department: 35 - 305 Iberia Street						
10-35-62900	Contract Services	-	-	536	6,068	(6,068)
10-35-64100	Repairs & Maintenance	-	-	-	3,533	(3,533)
10-35-65300	Telephone/Internet Expense	-	-	178	5,623	(5,623)
10-35-68100	Capital Outlay - Buildings	-	-	-	10,000	(10,000)
	Department: 35 - 305 Iberia Street Total:	-	-	715	25,225	-25,224.70
Department: 37 - 307 Iberia Street						
10-37-62900	Contract Services	-	-	363	6,177	(6,177)
10-37-64100	Repairs & Maintenance	-	-	-	21,970	(21,970)
10-37-64660	Grant Consulting Services	-	-	-	391	(391)
	Department: 37 - 307 Iberia Street Total:	-	-	363	28,538	-28,537.80
	Expense Total:	13,257,822	13,257,822	189,509	9,637,350	3,620,472.22
	Fund: 10 - General Fund Surplus (Deficit):	4,261,303	4,261,303	122,460	(2,700,826)	

Balance Sheet

As Of 06/30/2024

Account	Name	Balance	
Fund: 10 - General Fund			
Assets			
10-00-10001	Claim On Cash	1,844,068	
10-00-10010	HW General #4158	662,454	
10-00-10020	HW Tax Collection #4174	67,807	
10-00-10040	HW 3 Mills Property Tax Fire Protection #3571	2,285	
10-00-10051	HW City of Youngsville ARPA #0027	934,056	
10-00-11000	Accounts Receivable	4,991	
10-00-11100	Sales Tax Receivable	405,347	
10-00-11420	Due from 1968 Sales Tax	587,567	
10-00-11440	Due from Fund 40 Capital Projects	2,465,224	
10-00-11445	Due from Fund 45 Municipal Complex	22,605	
10-00-11470	Due from Fund 70 Utility System	500,579	
10-00-11480	Due from Disbursement	68,062	
10-00-11490	Due from Fund 90 Sports Complex	56,816	
10-00-11499	Due from Fund 99 Other	748,355	
10-00-11500	Other Receivable	(64,381)	
10-00-13000	Prepaid Insurance	528,364	
	Total Assets:	8,834,199	\$ 8,834,199
Liability			
10-00-20000	Accounts Payable Fund 10	281,392	
10-00-20001	Accounts Payable Pending	149,487	
10-00-20010	Accounts Payable-Other	129,205	
10-00-21020	Due to 1968 Sales Tax	(439,278)	
10-00-21021	Due to 1999 Sales Tax	(443)	
10-00-21022	Due to Fund 22 1981 Sales Tax	19,526	
10-00-21040	Due to Fund 40 Capital Projects	7,441,357	
10-00-21045	Due to Fund 45 Municipal Complex	(400,000)	
10-00-21070	Due to Fund 70 Utility System	190,838	
10-00-21081	Due to Payroll	16,594	
10-00-21090	Due to Fund 90 Sports Complex	308	
10-00-21099	Due to Fund 99 Other	3,097,117	
10-00-21515	Construction Deposit	142,375	
	Total Liability:	10,628,477	
Equity			
10-00-32000	Fund Balance Unreserved	906,547	
	Total Beginning Equity:	906,547	
Total Revenue		6,936,524	
Total Expense		9,637,350	
Revenues Over/Under Expenses		(2,700,826)	
	Total Equity and Current Surplus (Deficit):	(1,794,278)	
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 8,834,199	



Financial Statements

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement		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	4,463,117	4,463,117	412,939	5,161,808	(698,691)
20-00-55000	Miscellaneous Income	3,000	3,000	-	-	3,000
20-00-56010	Interest Income	-	-	1,110	12,663	(12,663)
20-00-59430	Transfer from Fund 30 Debt Service	6,425,000	6,425,000	-	-	6,425,000
Department: 00 - Non-Departmental Total:		10,891,117	10,891,117	414,049	5,174,471	5,716,645.77
Revenue Total:		10,891,117	10,891,117	414,049	5,174,471	5,716,645.77
Expense						
Department: 00 - Non-Departmental						
20-00-59510	Transfer to Fund 10 General	2,145,000	2,145,000	-	185,566	1,959,434
20-00-59521	Transfer to Fund 21 1999 Sales Tax	-	-	-	185,566	(185,566)
20-00-59522	Transfer to Fund 22 1981 Sales Tax	-	-	-	185,566	(185,566)
20-00-59530	Transfer to Fund 30 Debt Service	413,228	413,228	409,268	1,225,999	(812,772)
20-00-59540	Transfer to Fund 40 Capital Projects	645,000	645,000	-	-	645,000
20-00-59599	Transfer to Fund 99 Consolidated	-	-	-	208,947	(208,947)
20-00-64600	Professional Fees	-	-	-	600	(600)
20-00-64610	Accounting Fees	11,430	11,430	320	11,510	(80)
20-00-64620	Legal Fees	-	-	-	625	(625)
20-00-64800	Sales Tax Collection Expense	23,186	23,186	1,784	25,436	(2,250)
20-00-70000	Principal - L.P.S.B	34,734	34,734	3,062	39,800	(5,065)
20-00-71970	Transfer to Fund 70 Utility	6,771,249	6,771,249	-	-	6,771,249
Department: 00 - Non-Departmental Total:		10,043,826	10,043,826	414,434	2,069,615	7,974,211.44
Expense Total:		10,043,826	10,043,826	414,434	2,069,615	7,974,211.44
Fund: 20 - 1968 Sales Tax Fund Surplus (Deficit):		847,290	847,290	(385)	3,104,856	

Balance Sheet

As Of 06/30/2024

Account	Name	Balance	
Fund: 20 - 1968 Sales Tax Fund			
Assets			
20-00-10002	Claim On Cash 20	2,861,662	
20-00-10010	HW 1968 1% Sales Tax #4514	674,699	
20-00-11100	Sales Tax Receivable	228,701	
20-00-11410	Due from General	53,386	
20-00-11421	Due from 1999 Sales Tax	65,556	
20-00-11422	Due from 1981 Sales Tax	596,287	
20-00-11430	Due from Debt Service	444,388	
20-00-11440	Due from Fund 40 Capital Projects	(1,754,119)	
	Total Assets:	3,170,560	\$ 3,170,560
Liability			
20-00-20000	Accounts Payable	320	
20-00-21010	Due to General	1,078,555	
20-00-21021	Due to 1999 Sales Tax	(629)	
20-00-21022	Due to 1981 Sales Tax	11,224	
20-00-21040	Due to Fund 40 Capital Projects	(1,792,472)	
20-00-21070	Due to Fund 70 Utility System	(49)	
20-00-21099	Due to Fund 99 Other	(684,855)	
	Total Liability:	(1,387,905)	
Equity			
20-00-30000	Fund Balance	1,453,609	
	Total Beginning Equity:	1,453,609	
Total Revenue		5,174,471	
Total Expense		2,069,615	
Revenues Over/Under Expenses		3,104,856	
	Total Equity and Current Surplus (Deficit):	4,558,465	
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 3,170,560	



Financial Statements

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement		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	2,412,275	2,412,275	206,470	2,580,513	(168,237)
21-00-55000	Miscellaneous Income	4,500	4,500	-	-	4,500
21-00-56010	Interest Income	-	-	555	8,524	(8,524)
21-00-59420	Transfer from Fund 20 1968 Sales Tax	-	-	-	185,566	(185,566)
21-00-59440	Transfer from Fund 40 Capital Projects	500,000	500,000	-	-	500,000
21-00-71830	Transfer from Fund 30 Debt Service	6,355,000	6,355,000	-	-	6,355,000
Department: 00 - Non-Departmental Total:		9,271,775	9,271,775	207,025	2,774,602	6,497,173.02
Revenue Total:		9,271,775	9,271,775	207,025	2,774,602	6,497,173.02
Expense						
Department: 00 - Non-Departmental						
21-00-59530	Transfer to Fund 30 Debt Service	559,201	559,201	47,689	68,005	491,196
21-00-59570	Transfer to Fund 70 Utility	8,264,204	8,264,204	-	393,695	7,870,509
21-00-64610	Accounting Fees	11,430	11,430	320	11,510	(80)
21-00-64800	Sales Tax Collection Expense	11,593	11,593	892	12,717	(1,124)
21-00-70000	Principal - L.P.S.B	8,684	8,684	1,531	19,900	(11,216)
Department: 00 - Non-Departmental Total:		8,855,111	8,855,111	50,432	505,827	8,349,284.56
Expense Total:		8,855,111	8,855,111	50,432	505,827	8,349,284.56
Fund: 21 - 1999 Sales Tax Fund Surplus (Deficit):		416,664	416,664	156,593	2,268,776	

Balance Sheet

As Of 06/30/2024

Account	Name	Balance
Fund: 21 - 1999 Sales Tax Fund		
Assets		
21-00-10006	Claim On Cash 21	1,463,572
21-00-10010	HW 1999 1/2% Sales Tax #7856	1,008,271
21-00-11100	Sales Tax Receivable	786,219
21-00-11470	Due from Utility	(493,409)
21-00-11499	Due from Consolidated	(265)
	Total Assets:	2,764,388
		\$ 2,764,388
Liability		
21-00-20000	Accounts Payable	320
21-00-21022	Due to 1981 Sales Tax	183,147
21-00-21070	Due to Utility	(554,357)
21-00-22520	Due to 1968 Sales Tax	64,509
	Total Liability:	(306,381)
Equity		
21-00-30000	Fund Balance	801,994
	Total Beginning Equity:	801,994
Total Revenue		2,774,602
Total Expense		505,827
Revenues Over/Under Expenses		2,268,776
	Total Equity and Current Surplus (Deficit):	3,070,769
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 2,764,388

Financial Statements



For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement	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	2,412,275	2,412,275	206,470	2,580,512 (168,236)
22-00-44100	State Grant Revenue	-	-	-	36,000 (36,000)
22-00-44200	Local Grant	367,950	367,950	31,812	356,616 11,334
22-00-44600	LACE Fines and Court Cost	1,108,241	1,108,241	58,537	969,919 138,322
22-00-55000	Miscellaneous Income	-	-	-	3,750 (3,750)
22-00-55015	Donations	-	-	-	429 (429)
22-00-55030	Insurance Proceeds	-	-	-	15,545 (15,545)
22-00-55040	Accident Reports	-	-	-	7,945 (7,945)
22-00-55100	State Supplemental Payments	273,600	273,600	-	- 273,600
22-00-56010	Interest Income	2,416	2,416	555	7,363 (4,948)
22-00-71810	Transfer from Fund 10 General	1,896,180	1,896,180	-	600,000 1,296,180
22-00-72800	Realized Gain(Loss) on Sale of Asset	-	-	-	17,175 (17,175)
	Department: 00 - Non-Departmental Total:	6,060,662	6,060,662	297,374	4,595,255 1,465,407.49
	Revenue Total:	6,060,662	6,060,662	297,374	4,595,255 1,465,407.49
Expense					
Department: 00 - Non-Departmental					
22-00-64800	Sales Tax Collection Expense	11,632	11,632	892	12,717 (1,085)
22-00-70000	Principal - L.P.S.B	78,000	78,000	1,531	19,900 58,100
22-00-70200	Interest Expense	1,800	1,800	-	- 1,800
22-00-71930	Transfer to Fund 30 Debt Service	178,273	178,273	14,250	114,083 64,190
	Department: 00 - Non-Departmental Total:	269,705	269,705	16,673	146,700 123,005.30
Department: 60 - Police					
22-60-60200	Salaries and Wages	1,695,707	1,695,707	116,097	1,508,048 187,659
22-60-60201	Salaries and Wages OT	110,111	110,111	8,951	106,850 3,261
22-60-60210	Salary Increase	-	-	-	7,433 (7,433)
22-60-60400	State Supplemental Pay	273,600	273,600	-	554 273,046
22-60-60800	Payroll Taxes SS	124,906	124,906	8,935	122,649 2,258
22-60-60801	Payroll Taxes MC	29,212	29,212	2,090	28,408 804
22-60-60802	Payroll Taxes SUTA	529	529	7	3,074 (2,544)
22-60-61000	Pension ER	21,378	21,378	894	12,587 8,791
22-60-61010	Police Retirement	737,602	737,602	52,097	675,842 61,760
22-60-61200	Group Insurance	272,016	272,016	18,832	231,189 40,826
22-60-62000	Advertising	36,000	36,000	1,863	13,826 22,175
22-60-62300	Auto Expense	141,691	141,691	17,627	99,911 41,780
22-60-62310	Gas & Oil	144,000	144,000	9,042	143,240 760
22-60-62350	Auto Allowance	-	-	1,000	9,000 (9,000)
22-60-62500	Community Relations	2,350	2,350	-	490 1,860
22-60-62600	Computer Expense	22,300	22,300	-	19,931 2,369
22-60-62700	Conference Fees	2,145	2,145	250	1,785 360
22-60-62800	Contract Labor	-	-	-	10,505 (10,505)
22-60-62900	Contract Services	30,932	30,932	4,064	38,126 (7,194)
22-60-62901	Investigative Services & Labs	8,430	8,430	-	3,883 4,547
22-60-62950	Contract services - computer	99,425	99,425	14,794	81,534 17,891
22-60-63000	Lodging/Mileage/Meals Expense	9,180	9,180	722	7,938 1,242
22-60-63200	Credit Card Fees	35	35	(1,442)	(25,410) 25,445
22-60-63205	Bank Charges	150	150	35	129 21
22-60-63400	Dues & Subscriptions	868	868	-	9,118 (8,250)
22-60-63500	Police Equipment	102,850	102,850	624	25,264 77,586
22-60-63800	Insurance	43,070	43,070	-	10,000 33,070
22-60-64000	Janitorial expense	32,400	32,400	2,400	31,458 942
22-60-64100	Repairs & Maintenance	21,500	21,500	2,006	11,190 10,310
22-60-64200	Mardi Gras Expense	42,094	42,094	-	52,300 (10,206)
22-60-64400	Miscellaneous	567	567	-	840 (273)
22-60-64500	Office Expense	22,791	22,791	1,351	24,060 (1,269)
22-60-64600	Professional Fees	11,430	11,430	-	2,390 9,040



Financial Statements

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
22-60-64610	Accounting Fees	11,465	11,465	320	11,510	(45)
22-60-64620	Legal Fees	37,836	37,836	885	40,091	(2,254)
22-60-64700	Rent Expense	-	-	-	1,033	(1,033)
22-60-64720	Radio Rental	39,001	39,001	-	3,600	35,401
22-60-65200	Police Supplies	7,080	7,080	574	9,876	(2,796)
22-60-65300	Telephone/Internet Expense	67,227	67,227	3,266	70,595	(3,368)
22-60-65310	Utilities	21,600	21,600	2,187	26,652	(5,052)
22-60-65405	Testing/Screening Employee	19,158	19,158	-	5,812	13,346
22-60-65410	Testing/Screening Non-Employee	-	-	-	963	(963)
22-60-65500	Training	3,150	3,150	500	5,531	(2,381)
22-60-65900	Uniform Expense	40,223	40,223	813	18,126	22,097
22-60-68100	Capital Outlay - Buildings & Improvements	-	33,000	-	25,272	7,728
22-60-68300	Capital Outlay - Furn, Fix & Equipment	269,897	269,897	-	288,249	(18,352)
22-60-68400	Capital Outlay - Auto & Truck	-	-	-	234,228	(234,228)
Department: 60 - Police Total:		4,555,907	4,588,907	270,783	4,009,677	579,230.72
Department: 61 - SRO						
22-61-60200	SRO	317,610	317,610	23,852	312,714	4,895
22-61-60201	SRO OT	9,562	9,562	2,995	13,427	(3,865)
22-61-60800	Payroll Taxes SS	23,409	23,409	1,897	20,662	2,748
22-61-60801	Payroll Taxes MC	5,475	5,475	444	4,832	643
22-61-60802	Payroll Taxes SUTA	103	103	-	117	(14)
22-61-61000	Pension ER	-	-	287	2,627	(2,627)
Department: 61 - SRO Total:		356,159	356,159	29,475	354,380	1,779.32
Department: 62 - LACE						
22-62-60200	LACE Salaries	191,738	191,738	13,210	165,352	26,386
22-62-60800	LACE Payroll Taxes SS	11,888	11,888	71	770	11,118
22-62-60801	LACE Payroll Taxes MC	2,780	2,780	17	164	2,616
22-62-60802	LACE Payroll Taxes SUTA	366	366	-	8	359
22-62-63100	LACE Court Costs	313,595	313,595	16,542	252,932	60,663
22-62-64600	LACE Professional Fees	-	-	-	784	(784)
22-62-64620	LACE Legal Fees	36,705	36,705	3,405	38,483	(1,778)
Department: 62 - LACE Total:		557,072	557,072	33,245	458,492	98,579.76
Department: 64 - Civil Service						
22-64-60600	Civil Service Salaries	4,200	4,200	600	6,950	(2,750)
22-64-60800	Payroll Taxes SS	260	260	37	436	(176)
22-64-60801	Payroll Taxes MC	61	61	9	96	(35)
22-64-60802	Payroll Taxes SUTA	8	8	-	2	6
22-64-64620	Legal Fees	-	-	-	573	(573)
Department: 64 - Civil Service Total:		4,530	4,530	646	8,057	-3,526.84
Department: 74 - Parks						
22-74-60200	Salaries and Wages	99,836	99,836	4,075	84,218	15,618
22-74-60201	Salaries and Wages OT	20,382	20,382	145	10,261	10,122
22-74-60800	Payroll Taxes SS	8,346	8,346	250	7,137	1,209
22-74-60801	Payroll Taxes MC	1,952	1,952	58	1,669	283
22-74-60802	Payroll Taxes SUTA	29	29	-	31	(1)
22-74-61000	Pension ER	3,237	3,237	-	2,018	1,218
Department: 74 - Parks Total:		133,782	133,782	4,529	105,334	28,448.52
Expense Total:		5,877,155	5,910,155	355,349	5,082,639	827,516.78
Fund: 22 - 1981 Sales Tax Fund Surplus (Deficit):		183,507	150,507	(57,975)	(487,384)	

Balance Sheet

As Of 06/30/2024

Account	Name	Balance
Fund: 22 - 1981 Sales Tax Fund		
Assets		
22-00-10005	Claim On Cash	(618,193)
22-00-10010	HW Police Department #5681	639,211
22-00-10015	HW LACE #9273	19,160
22-00-10016	HW Police Evidence #7356	38,448
22-00-10200	Cash on Hand	200
22-00-11100	Sales Tax Receivable	405,347
22-00-11300	Grants Receivable	255
22-00-11410	Due from General	20,399
22-00-11420	Due from 1968 Sales Tax	195,000
22-00-11500	Other Receivable	300,000
22-00-11510	Accounts Receivable - Other	540
22-00-13000	Prepaid Insurance	168,243
	Total Assets:	1,168,612
		\$ 1,168,612
Liability		
22-00-20000	1981 Accounts Payable	37,729
22-00-20001	Accounts Payable Pending	(100,016)
22-00-21020	Due to 1968 Sales Tax	595,240
22-00-21081	Due to Payroll	139,017
22-00-21099	Due To Other Funds	871,110
22-00-21500	Other Liabilities	38,448
	Total Liability:	1,581,528
Equity		
22-00-30000	Fund Balance	74,468
	Total Beginning Equity:	74,468
Total Revenue		4,595,255
Total Expense		5,082,639
Revenues Over/Under Expenses		(487,384)
	Total Equity and Current Surplus (Deficit):	(412,916)
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 1,168,612



Financial Statements

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement		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	4,473,473	4,473,473	412,956	5,166,145	(692,672)
23-00-56010	Interest Income	30,000	30,000	1,115	61,649	(31,649)
23-00-59410	Transfer from Fund 10 General	-	-	-	32,000	(32,000)
23-00-59440	Transfer from Fund 40 Capital Projects	1,000,000	1,000,000	-	-	1,000,000
Department: 00 - Non-Departmental Total:		5,503,473	5,503,473	414,071	5,259,794	243,678.94
Revenue Total:		5,503,473	5,503,473	414,071	5,259,794	243,678.94
Expense						
Department: 00 - Non-Departmental						
23-00-59530	Transfer to Fund 30 Debt Service	2,400,000	2,400,000	-	1,428,539	971,461
23-00-59590	Transfer to Fund 90 Sports Complex	16,432,960	16,432,960	1,192,966	1,497,382	14,935,578
23-00-64600	Professional Fees	1,500	1,500	3,000	3,400	(1,900)
23-00-64610	Accounting Fees	11,560	11,560	370	13,150	(1,590)
23-00-64620	Legal Fees	-	-	-	625	(625)
23-00-64800	Sales Tax Collection Expense	23,180	23,180	1,779	25,436	(2,256)
23-00-70000	Principal - L.P.S.B	1,592	1,592	140	1,824	(232)
23-00-70600	Cost of Issuance	-	-	-	332	(332)
Department: 00 - Non-Departmental Total:		18,870,792	18,870,792	1,198,255	2,970,688	15,900,104.40
Expense Total:		18,870,792	18,870,792	1,198,255	2,970,688	15,900,104.40
Fund: 23 - Recreational Facility Sales Tax Fund Surplus (Deficit):		(13,367,319)	(13,367,319)	(784,184)	2,289,106	

Balance Sheet

As Of 06/30/2024

Account	Name	Balance	
Fund: 23 - Recreational Facility Sales Tax Fund			
Assets			
23-00-10009	Claim On Cash	1,343,175	
23-00-10010	FH 2012 1% Rec Fac S.T. #0114	2,071	
23-00-10022	HW 2023 \$14M Sports Complex Expansion #6750	3,366,365	
23-00-10024	HW 2012 1% Rec Fac S.T. #0269	1,189,118	
23-00-11000	Accounts Receivable	375	
23-00-11100	Sales Tax Receivable	813,097	
23-00-11470	Due from Utility	80	
23-00-11490	Due from Fund 90 Sports Complex	2,730,832	
23-00-11499	Due from Fund 99 Other	5,932,060	
23-00-16023	HW 2023 \$14M Sports Complex Exp Reserv #7617	732,820	
	Total Assets:	16,109,993	\$ 16,109,993
Liability			
23-00-20000	Accounts Payable Fund 23	1,123,919	
23-00-21090	Due to Fund 90 Sports Complex	3,709,780	
23-00-21099	Due to Fund 99 Other	(6,258,445)	
	Total Liability:	(1,424,746)	
Equity			
23-00-30000	Fund Balance	15,245,633	
	Total Beginning Equity:	15,245,633	
Total Revenue		5,259,794	
Total Expense		2,970,688	
Revenues Over/Under Expenses		2,289,106	
	Total Equity and Current Surplus (Deficit):	17,534,739	
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 16,109,993	



Financial Statements

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement		Original	Current			Budget
		Total Budget	Total Budget	MTD Activity	YTD Activity	Remaining
Fund: 30 - Debt Service Fund						
Revenue						
Department: 00 - Non-Departmental						
30-00-55000	Miscellaneous Income	-	-	-	85	(85)
30-00-56010	Interest Income	36,097	36,097	923	53,691	(17,594)
30-00-59200	Proceeds from Issuance of Debt	12,780,000	12,780,000	-	-	12,780,000
30-00-59410	Transfer from Fund 10 General	3,800,000	3,800,000	-	85,611	3,714,389
30-00-59420	Transfer from Fund 20 1968 Sales Tax	413,228	413,228	409,268	1,634,365	(1,221,137)
30-00-59421	Transfer from Fund 21 1999 Sales Tax	559,201	559,201	-	-	559,201
30-00-59422	Transfer from Fund 22 1981 Sales Tax	178,273	178,273	14,250	114,083	64,190
30-00-59423	Transfer from Fund 23 Rec Facility Sales Tax	2,400,000	2,400,000	-	1,428,539	971,461
30-00-71920	Transfer to Fund 20 1968 Sales Tax	6,425,000	-	-	-	-
Department: 00 - Non-Departmental Total:		26,591,799	20,166,799	424,441	3,316,374	16,850,425.16
Revenue Total:		26,591,799	20,166,799	424,441	3,316,374	16,850,425.16
Expense						
Department: 00 - Non-Departmental						
30-00-59510	Transfer to Fund 10 General	-	-	-	54,433	(54,433)
30-00-59520	Transfer to Fund 20 1968 Sales Tax	-	6,425,000	-	-	6,425,000
30-00-59545	Transfer to Fund 45 Municipal Complex	-	-	-	(732)	732
30-00-64400	Miscellaneous	-	-	-	(0)	0
30-00-64600	Professional Fees	5,614	5,614	-	1,850	3,764
30-00-70020	2014 HW \$3.5M Sales Tax Bond - Principal	320,000	320,000	-	320,000	-
30-00-70035	2016 HW \$3.565M Sales Tax Refun Bond - Pr	335,000	335,000	-	335,000	-
30-00-70040	2017 CH \$2.24M S.T. Bond - Principal #3016	220,000	220,000	-	200,000	20,000
30-00-70045	2018 RG \$7M Municipal Complex - Principal	275,000	275,000	-	275,000	-
30-00-70050	2021 RG \$10M Sales Tax Rev/Refund Bond -	375,000	375,000	-	375,000	-
30-00-70055	2022 RG \$9M Sales Tax Revenue Bond - Prin	295,000	295,000	-	295,000	-
30-00-70070	2017 \$575K S.T. Excess Revenue Bond - Prin	55,000	55,000	-	55,000	-
30-00-70071	2022 \$8.5M LDH Water Revenue Bond - Prin	-	-	-	53,000	(53,000)
30-00-70090	2013 RG \$9.5M Rec Fac S.T. Rev Bond - Princ	425,000	425,000	-	425,000	-
30-00-70091	2017 FH \$7.64M Rec Fac S.T. Rev Ref Bond -	475,000	475,000	-	475,000	-
30-00-70092	2021 INVSTR \$5M Rec Fac S.T. Rev Bond - Pr	465,000	465,000	-	465,000	-
30-00-70220	2014 \$3.5M Sales Tax Bond - Interest	23,377	23,377	-	23,377	-
30-00-70235	2016 \$3.565M Sales Tax Refunding Bond - In	47,969	47,969	-	47,969	0
30-00-70240	2017 CH \$2.24M S.T. Bond - Interest #3016	50,915	50,915	-	25,458	25,457
30-00-70245	2018 RG \$7M Municipal Complex - Interest	233,500	233,500	114,000	233,500	-
30-00-70250	2021 \$10M Sales Tax Rev/Refund Bond - Inte	378,250	378,250	-	378,250	-
30-00-70255	2022 \$9M Sales Tax Revenue Bond - Interest	404,681	404,681	-	404,681	(0)
30-00-70270	2017 \$575K Excess Revenue Bond - Interest	6,463	6,463	-	6,463	1
30-00-70271	2022 \$8.5M LDH Water Revenue Bond - Inte	-	-	-	24,523	(24,523)
30-00-70290	2013 \$9.5M Rec Fac S.T. Revenue Bond - Int	171,506	171,506	82,831	171,506	(0)
30-00-70291	2017 \$7.64M Rec Fac S.T. Rev/Ref Bond - Int	118,908	118,908	56,735	118,908	(0)
30-00-70292	2021 INVSTR \$5M Rec Fac S.T. Rev Bond - In	64,256	64,256	30,396	64,256	(0)
30-00-70293	2023 \$14M Rec Fac S.T. Revenue Bond - Inte	610,123	610,123	323,959	610,123	-
30-00-71921	Transfer to Fund 21 1999 Sales Tax	6,355,000	6,355,000	-	-	6,355,000
30-00-71940	Transfer to Fund 40 Capital Projects	5,139,543	5,139,543	-	-	5,139,543
Department: 00 - Non-Departmental Total:		16,850,105	23,275,105	607,921	5,437,565	17,837,540.24
Expense Total:		16,850,105	23,275,105	607,921	5,437,565	17,837,540.24
Fund: 30 - Debt Service Fund Surplus (Deficit):		9,741,694	(3,108,306)	(183,480)	(2,121,190)	

Balance Sheet

As Of 06/30/2024

Account	Name	Balance	
Fund: 30 - Debt Service Fund			
Assets			
30-00-10003	Claim On Cash 21	(135,570)	
30-00-10025	FM 2017 Water Refunding Sales Tax Sinking #1187	574,200	
30-00-10026	HW Rec. Facility S.T. Sinking Fund #6380	914,244	
30-00-10061	HW 2018 \$7M Municipal Complex Sinking Fund #6372	74,311	
30-00-16008	INVESCO Rec. Facility Bond Reserve #0028	717,805	
30-00-16030	FM Sales Tax Refunding Bond Reserve #1165	2,246,184	
30-00-16036	CF Rec Fac S. T. Bond Reserve #7477	1,000	
	Total Assets:	4,392,174	\$ 4,392,174
Liability			
30-00-21010	Due to General	112,667	
30-00-21020	Due to 1968 Sales Tax	1,771,050	
30-00-21022	Due to 1981 Sales Tax	42,806	
	Total Liability:	1,926,523	
Equity			
30-00-30000	Fund Balance	4,586,842	
	Total Beginning Equity:	4,586,842	
Total Revenue		3,316,374	
Total Expense		5,437,565	
Revenues Over/Under Expenses		(2,121,190)	
	Total Equity and Current Surplus (Deficit):	2,465,651	
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 4,392,174	



Financial Statements

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement		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	13,632,119	13,632,119	-	4,136,934	9,495,185
40-00-44100	State Grant Revenue	22,820,000	22,820,000	-	500,000	22,320,000
40-00-56010	Interest Income	-	-	3	2,401	(2,401)
40-00-71810	Transfer from Fund 10 General	-	-	-	2,523,610	(2,523,610)
40-00-71820	Transfer from Fund 20 1968 Sales Tax	645,000	645,000	-	-	645,000
40-00-71830	Transfer from Fund 30 Debt Service	5,139,543	5,139,543	-	-	5,139,543
Department: 00 - Non-Departmental Total:		42,236,662	42,236,662	3	7,162,945	35,073,717.07
Revenue Total:		42,236,662	42,236,662	3	7,162,945	35,073,717.07
Expense						
Department: 00 - Non-Departmental						
40-00-64600	Professional Fees	-	-	1,000	5,000	(5,000)
40-00-68200	Road Improvement Projects	30,051,662	30,051,662	9,508	3,278,749	26,772,912
40-00-68220	Roundabout Projects	3,625,000	3,625,000	-	(136,377)	3,761,377
40-00-68230	Drainage Projects - Detention Pond	8,560,000	8,560,000	-	2,936,515	5,623,485
40-00-70600	Cost of Issuance	140,000	140,000	-	-	140,000
40-00-71910	Transfer to Fund 10 General	3,640,504	3,640,504	-	-	3,640,504
40-00-71921	Transfer to Fund 21 1999 Sales Tax	500,000	500,000	-	-	500,000
40-00-71923	Transfer to Fund 23 Rec Facility Sales Tax	1,000,000	1,000,000	-	-	1,000,000
Department: 00 - Non-Departmental Total:		47,517,165	47,517,165	10,508	6,083,888	41,433,277.82
Expense Total:		47,517,165	47,517,165	10,508	6,083,888	41,433,277.82
Fund: 40 - Capital Projects Fund Surplus (Deficit):		(5,280,504)	(5,280,504)	(10,506)	1,079,057	

Balance Sheet

As Of 06/30/2024

Account	Name	Balance	
Fund: 40 - Capital Projects Fund			
Assets			
40-00-10004	Claim On Cash 40	1,398,022	
40-00-10035	FM 2017 \$3.5M Bond Issue #4014	7,610	
40-00-10046	HW 2022 \$9M S.T. Refunding Bonds #7671	618,822	
40-00-10065	HW 2021 \$10M Sales Tax 2011 Refunding Bond #2882	11,263	
40-00-10101	CS 2023 \$4.2M Treasury Bond Investments	4,254,659	
40-00-11310	Grants Receivable	(3,655,305)	
40-00-11410	Due from Fund 10 General	5,466,121	
40-00-11499	Due from Consolidated	(20,224)	
	Total Assets:	8,080,968	\$ 8,080,968
Liability			
40-00-20000	Accounts Payable	32,329	
40-00-20001	Accounts Payable Pending	(103,805)	
40-00-20005	Unearned Revenue	935,669	
40-00-20010	Accounts Payable	(142,449)	
40-00-20400	Retainage Payable	806,682	
40-00-21020	Due to Fund 20 1968	38,353	
	Total Liability:	1,566,779	
Equity			
40-00-30000	Fund Balance	5,435,132	
	Total Beginning Equity:	5,435,132	
	Total Revenue	7,162,945	
	Total Expense	6,083,888	
	Revenues Over/Under Expenses	1,079,057	
	Total Equity and Current Surplus (Deficit):	6,514,189	
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 8,080,968	



Financial Statements

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement	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	-	-	-	19,729	(19,729)
Department: 00 - Non-Departmental Total:	-	-	-	19,729	-19,729.06
Revenue Total:	-	-	-	19,729	-19,729.06
Expense					
Department: 00 - Non-Departmental					
45-00-63600 Engineering Fees	-	-	-	3,908	(3,908)
45-00-64620 Legal Fees	-	-	-	625	(625)
45-00-68300 Capital Outlay - Furn, Fix & Equipment	-	-	-	24,997	(24,997)
Department: 00 - Non-Departmental Total:	-	-	-	29,530	-29,529.68
Expense Total:	-	-	-	29,530	-29,529.68
Fund: 45 - Municipal Complex Capital Projects Surplus (Deficit):	-	-	-	(9,801)	

Balance Sheet

As Of 06/30/2024

Account	Name	Balance
Fund: 45 - Municipal Complex Capital Projects		
Assets		
45-00-10000	Claim On Cash	(625)
45-00-11025	Accounts Receivable Accrued	(3,908)
45-00-16009	INVESCO 2018 \$7M Mun Complex Bond Reserve #0029	552,153
45-00-16013	CF 2018 \$7M Municipal Complex Bond Reserve #7488	1,000
	Total Assets:	<u>548,621</u>
		\$ 548,621
Liability		
45-00-21010	Due to General	473,461
45-00-21030	Due to Fund 30: Debt Service	(732)
	Total Liability:	<u>472,728</u>
Equity		
45-00-30000	Fund Balance	85,693
	Total Beginning Equity:	<u>85,693</u>
Total Revenue		19,729
Total Expense		29,530
Revenues Over/Under Expenses		<u>(9,801)</u>
	Total Equity and Current Surplus (Deficit):	<u>75,893</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>\$ 548,621</u>



Financial Statements

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement		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	-	-	(127,859)	1,323	(1,323)
70-00-71821	Transfer from Fund 21 1999 Sales Tax	-	-	47,689	380,436	(380,436)
70-00-71910	Transfer to Fund 10 General	3,800,000	-	-	-	-
70-00-72200	Interest Income	-	-	-	564	(564)
Department: 00 - Non-Departmental Total:		3,800,000	-	(80,170)	382,323	-382,323.27
Department: 50 - Waterworks						
70-50-48000	Water Charges	4,142,532	4,142,532	272,767	3,358,379	784,153
70-50-48005	Water Tap Fee	252,410	252,410	12,000	142,200	110,210
70-50-48007	Water Meter Fee - 3/4 inch	-	-	25,300	171,900	(171,900)
70-50-48010	Water Meter Fee - 1 inch	535,944	535,944	5,700	336,800	199,144
70-50-48015	Water Meter Fee - 2 inches	-	-	-	4,300	(4,300)
70-50-48020	Water Meter Hydrant Rental	-	-	750	750	(750)
70-50-48025	Water Boring	-	-	500	500	(500)
70-50-55000	Miscellaneous Income	54,125	54,125	-	4,600	49,525
70-50-55005	Reconnect Fees	-	-	100	8,750	(8,750)
70-50-55010	Penalties 10%	150,000	150,000	5,727	74,702	75,298
70-50-71000	Proceeds from Issuance of Debt	-	-	-	(175,195)	175,195
70-50-72000	3% Millage	-	520,335	-	588,028	(67,694)
70-50-72200	Interest Income	2,887	2,887	-	1,101	1,787
70-50-72900	Sales Tax Vendor Compensation	-	-	-	24	(24)
70-50-73020	Capital Contributions	50,000	50,000	-	-	50,000
Department: 50 - Waterworks Total:		5,187,898	5,708,232	322,844	4,516,839	1,191,393.22
Department: 52 - Sewerage						
70-52-48100	Sewer Charges	2,761,663	2,761,663	198,154	2,364,935	396,728
70-52-48105	Sewer Tap Fee	-	-	650	5,750	(5,750)
70-52-48110	Sewer Inspection Fee	-	-	750	65,800	(65,800)
70-52-55000	Miscellaneous Income	5,000	5,000	-	250	4,750
70-52-55010	Penalties	48,579	48,579	4,503	49,689	(1,111)
70-52-72200	Interest Income	404	404	-	277	126
70-52-73010	State Grant	-	-	-	54,000	(54,000)
Department: 52 - Sewerage Total:		2,815,646	2,815,646	204,058	2,540,702	274,943.89
Department: 54 - Garbage						
70-54-48200	Garbage Charges	1,900,745	1,900,745	181,779	1,929,413	(28,669)
70-54-55000	Miscellaneous Income	3,000	3,000	-	-	3,000
70-54-55010	Penalties	33,105	33,105	3,400	36,393	(3,288)
Department: 54 - Garbage Total:		1,936,850	1,936,850	185,179	1,965,806	-28,956.11
Revenue Total:		13,740,394	10,460,728	631,911	9,405,671	1,055,057.73
Expense						
Department: 00 - Non-Departmental						
70-00-59510	Transfer to Fund 10 General	-	3,800,000	-	100,000	3,700,000
Department: 00 - Non-Departmental Total:		-	3,800,000	-	100,000	3,700,000.00
Department: 10 - Administration						
70-10-60200	Salaries and Wages	173,427	173,427	12,780	167,497	5,931
70-10-60201	Salaries and Wages OT	-	-	178	1,715	(1,715)
70-10-60800	Payroll Taxes SS	9,140	9,140	725	9,585	(445)
70-10-60801	Payroll Taxes MC	2,950	2,950	170	2,242	708
70-10-60802	Payroll Taxes SUTA	50	50	-	333	(283)
70-10-61000	Pension ER	9,539	9,539	789	10,253	(714)
70-10-61200	Group Insurance	24,280	24,280	2,352	27,530	(3,251)
70-10-62950	Contract services - computer	-	-	-	5,759	(5,759)
70-10-63800	Insurance	-	-	-	1,000	(1,000)
70-10-64600	Professional Fees	-	-	-	48,739	(48,739)
70-10-65405	Testing/Screening Employee	-	-	-	54	(54)
70-10-65900	Uniform Expense	800	800	-	1,057	(257)
70-10-66100	Lease Expense	-	-	489	1,076	(1,076)
Department: 10 - Administration Total:		220,186	220,186	17,483	276,840	-56,654.52

Financial Statements



For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement		Original	Current			Budget
		Total Budget	Total Budget	MTD Activity	YTD Activity	Remaining
Department: 50 - Waterworks						
70-50-60200	Salaries and Wages	637,393	637,393	51,474	582,345	55,049
70-50-60201	Salaries and Wages OT	78,558	78,558	2,536	30,385	48,173
70-50-60800	Payroll Taxes SS	39,886	39,886	3,276	37,110	2,775
70-50-60801	Payroll Taxes MC	10,381	10,381	766	8,600	1,781
70-50-60802	Payroll Taxes SUTA	1,500	1,500	20	962	538
70-50-61000	Pension ER	35,798	35,798	3,079	32,678	3,120
70-50-61200	Group Insurance	138,824	138,824	6,331	78,000	60,824
70-50-62300	Auto Expense	2,500	2,500	480	3,358	(858)
70-50-62310	Gas Diesel Oil	104	104	-	7,464	(7,360)
70-50-62700	Conference Fees	-	-	250	250	(250)
70-50-62800	Contract Labor	-	-	-	495	(495)
70-50-62900	Contract Services	86,441	86,441	8,926	57,492	28,949
70-50-62950	Contract services - computer	65,000	65,000	8,953	52,384	12,616
70-50-63000	Lodging/Mileage/Meals Expense	998	998	-	2,425	(1,427)
70-50-63200	Credit Card Fees	48,853	48,853	115	6,313	42,540
70-50-63205	Bank Charges	12,000	12,000	-	1,083	10,917
70-50-63300	Depreciation	449,317	449,317	(411,874)	-	449,317
70-50-63400	Dues & Subscriptions	1,050	1,050	995	2,070	(1,020)
70-50-63600	Engineering Fees	21,913	21,913	-	8,731	13,182
70-50-63700	Garbage Collection	-	-	915	7,329	(7,329)
70-50-63800	Insurance	63,277	63,277	(58,004)	-	63,277
70-50-63900	Water Meter Inspection	-	-	-	4,170	(4,170)
70-50-64100	Repairs & Maintenance	160,317	160,317	1,668	192,169	(31,852)
70-50-64400	Miscellaneous	124	124	-	241	(118)
70-50-64500	Office Expense	48,582	48,582	-	4,301	44,281
70-50-64600	Professional Fees	27,393	27,393	5,409	58,446	(31,053)
70-50-64610	Accounting Fees	13,775	13,775	870	28,600	(14,825)
70-50-64620	Legal Fees	75	75	-	37	38
70-50-64660	Grant Consulting Services	-	-	-	228	(228)
70-50-64800	Sales Tax Expense	7,819	7,819	-	-	7,819
70-50-64810	Property Tax	-	-	-	143	(143)
70-50-65200	Supplies	416,430	416,430	3,159	274,065	142,365
70-50-65210	Chemicals	20,000	20,000	6,533	45,029	(25,029)
70-50-65300	Telephone/Internet Expense	16,000	16,000	1,042	22,610	(6,610)
70-50-65310	Utilities	18,943	18,943	753	11,472	7,471
70-50-65400	Utility Testing	5,300	5,300	-	23,402	(18,102)
70-50-65405	Testing/Screening Employee	1,593	1,593	-	2,829	(1,236)
70-50-65410	Testing/Screening Non-Employee	-	-	-	214	(214)
70-50-65500	Training	1,000	1,000	-	1,085	(85)
70-50-65700	Water Purchases	1,820,471	1,820,471	148,437	1,698,932	121,538
70-50-65705	Water Meter 3/4"	-	-	-	88,920	(88,920)
70-50-65710	Water Meter 1"	-	-	-	30,056	(30,056)
70-50-65715	Water Meter 2"	-	-	-	21,800	(21,800)
70-50-65720	Water Meter Yok,Pipe,Boxes,Tops	-	-	98	19,174	(19,174)
70-50-65750	Water Meter Installation	300,000	300,000	47,200	396,654	(96,654)
70-50-65900	Uniform Expense	1,400	1,400	1,510	5,349	(3,949)
70-50-66100	Lease Expense	-	-	588	994	(994)
70-50-72400	Interest Expense	5,772	5,772	-	-	5,772
70-50-72410	Interest Expense LDH Water Loan	-	-	-	18,710	(18,710)
Department: 50 - Waterworks Total:		4,558,786	4,558,786	(164,497)	3,869,105	689,681.14

Financial Statements



For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining	
Department: 52 - Sewerage						
70-52-60200	Salaries and Wages	191,135	191,135	14,630	181,592	9,543
70-52-60201	Salaries and Wages OT	35,838	35,838	557	12,589	23,249
70-52-60800	Payroll Taxes SS	12,597	12,597	914	12,017	580
70-52-60801	Payroll Taxes MC	3,291	3,291	214	2,791	500
70-52-60802	Payroll Taxes SUTA	-	-	-	226	(226)
70-52-61000	Pension ER	12,484	12,484	759	9,786	2,698
70-52-61200	Group Insurance	31,776	31,776	2,050	22,796	8,980
70-52-62300	Auto Expense	-	-	480	2,480	(2,480)
70-52-62310	Gas Diesel Oil	-	-	1,020	10,006	(10,006)
70-52-62600	Computer Expense	773	773	-	950	(178)
70-52-62900	Contract Services	30,000	30,000	13,174	91,185	(61,185)
70-52-62950	Contract services - computer	115,932	115,932	5,867	35,678	80,254
70-52-63000	Lodging/Mileage/Meals Expense	416	416	-	-	416
70-52-63200	Credit Card Fees	48,853	48,853	87	7,043	41,809
70-52-63205	Bank Charges	28,493	28,493	1	1,246	27,247
70-52-63300	Depreciation	666,165	666,165	(610,651)	-	666,165
70-52-63400	Dues & Subscriptions	1,500	1,500	-	7,013	(5,513)
70-52-63500	Equipment Rental	-	-	-	3,144	(3,144)
70-52-63600	Engineering Fees	15,222	15,222	-	11,404	3,819
70-52-63700	Garbage Collection	-	-	591	6,406	(6,406)
70-52-63800	Insurance	76,205	76,205	(69,854)	1,000	75,205
70-52-64100	Repairs & Maintenance	162,409	162,409	13,843	218,404	(55,995)
70-52-64400	Miscellaneous	139	139	-	11	128
70-52-64500	Office Expense	352	352	-	90	261
70-52-64600	Professional Fees	20,000	20,000	4,564	137,617	(117,617)
70-52-64610	Accounting Fees	9,801	9,801	735	26,300	(16,499)
70-52-65200	Supplies	12,076	12,076	373	8,925	3,150
70-52-65210	Chemicals	40,000	40,000	2,535	24,407	15,593
70-52-65300	Telephone/Internet Expense	369	369	280	3,812	(3,443)
70-52-65310	Utilities	200,158	200,158	10,912	159,725	40,433
70-52-65400	Utility Testing	33,706	33,706	9,195	41,092	(7,386)
70-52-65405	Testing/Screening Employee	-	-	-	593	(593)
70-52-65500	Training	1,000	1,000	-	450	550
70-52-65900	Uniform Expense	800	800	500	1,678	(878)
70-52-72400	Interest Expense	84,584	135,785	-	43,524	92,261
Department: 52 - Sewerage Total:		1,836,072	1,887,273	(597,226)	1,085,983	801,290.39
Department: 54 - Garbage						
70-54-60200	Salaries and Wages	40,834	40,834	3,232	41,241	(407)
70-54-60201	Salaries and Wages OT	7,656	7,656	194	4,087	3,570
70-54-60800	Payroll Taxes SS	3,006	3,006	210	2,830	176
70-54-60801	Payroll Taxes MC	311	311	49	651	(340)
70-54-60802	Payroll Taxes SUTA	77	77	-	60	17
70-54-61000	Pension ER	2,667	2,667	171	2,265	402
70-54-61200	Group Insurance	6,789	6,789	512	6,327	462
70-54-62950	Contract services - computer	3,749	3,749	1,493	3,983	(234)
70-54-63200	Credit Card Fees	-	-	36	538	(538)
70-54-63700	Garbage Collection	1,848,113	1,848,113	112,841	1,365,054	483,059
70-54-63701	Garbage Collection XTR CRT	-	-	4,057	60,676	(60,676)
70-54-63702	Garbage Collection Fuel/Environmental	-	-	11,224	134,474	(134,474)
70-54-64400	Miscellaneous	200	200	-	-	200
70-54-64600	Professional Fees	-	-	413	413	(413)
70-54-64620	Legal Fees	288	288	-	-	288
70-54-65300	Telephone/Internet Expense	-	-	140	1,759	(1,759)
70-54-65310	Utilities	-	-	-	131	(131)
70-54-65405	Testing/Screening Employee	331	331	-	-	331
70-54-65900	Uniform Expense	-	-	-	311	(311)
70-54-66600	Recycle	-	-	43,440	517,113	(517,113)
Department: 54 - Garbage Total:		1,914,022	1,914,022	178,013	2,141,913	-227,890.22
Expense Total:		8,529,066	12,380,267	(566,226)	7,473,840	4,906,426.79
Fund: 70 - Utility Fund Surplus (Deficit):		5,211,328	(1,919,539)	1,198,137	1,931,831	

Balance Sheet

As Of 06/30/2024

Account	Name	Balance	
Fund: 70 - Utility Fund			
Assets			
70-00-10007	Claim On Cash	203,552	
70-00-10010	HW Utility System #0744	1,131,824	
70-00-10015	HW Utility Deposits #4516	85,359	
70-00-10200	Cash on Hand	450	
70-00-11000	A/R Utility Customer	284,753	
70-00-11025	Accounts Receivable Accrued	626,760	
70-00-11050	Allowance for Doubtful Accounts	(76,750)	
70-00-11060	A/R - Unapplied Credits	(2,460)	
70-00-11200	Utility Accrued Int Receivable	1,807	
70-00-11410	Due from General	15,642	
70-00-11499	Due from Fund 99	(224,550)	
70-00-13000	Prepaid Insurance	153,015	
70-00-16000	HW 3 Mills Property Tax Waterworks #3598	779,708	
70-00-16010	HW 2010 \$4.429M Sewer Sinking Fund #4077	382,629	
70-00-16042	WasteWater Plant Upgrade DEQ	5	
70-00-16045	HW LCDBG Sewer System #2992	2,512	
70-00-16052	HW 2021 \$10M S.T. Ref Reserve_Sewer WWTP DEQ #4598	100,000	
70-00-16510	HW 2010 \$4.429M Sewer Bond Reserve #3909	139,403	
70-00-16517	HW CD - Utility Deposit Cons #7517	138,563	
70-00-16554	FM CD - Utility Deposit #0581	11,145	
70-00-16556	FM CD - Utility Deposit #0605	11,233	
70-00-16560	FM CD - Utility Deposit #0598	11,317	
70-00-16576	FM CD - Utility Deposit #0321	126,838	
70-00-17000	Land	538,595	
70-00-17100	CIP Water	2,300,834	
70-00-17110	CIP Sewer	292,896	
70-00-17200	Public Works Facility	246,885	
70-00-17300	Other Water Equipment	502,621	
70-00-17310	Remote Water Meter Reading Syst	983,403	
70-00-17311	Other Sewer Equipment	1,944,101	
70-00-17400	Water Plant & Lines	12,917,966	
70-00-17410	Sewer Plant & Lines	24,824,584	
70-00-17500	Accumulated Depreciation	(12,174,972)	
	Total Assets:	36,279,668	\$ 36,279,668
Liability			
70-00-20001	Accounts Payable Pending	165,058	
70-00-20400	Retainage Payable	50,253	
70-00-20620	Commerical Water State Sales Tax	37,028	
70-00-20650	Safe Drinking Water	(4,137)	
70-00-21010	Due to Fund 10 General	500,579	
70-00-21021	Due to Fund 21 1999	101,581	
70-00-21081	Due to Payroll	12,347	
70-00-21099	Due to Fund 99 Other	834	
70-00-22010	LDH 2022 \$8.5M Water Revenue Bond 1055035-01 ST	807,291	
70-00-22020	LDEQ 2019 \$13.2M Sewer Revenue 221129-04 ST	226,000	
70-00-22021	LDEQ 2019 \$13.2M Sewer Revenue 221129-04 ST	268,261	
70-00-22500	Sewer Rev Bond Int Payable	7,129	
70-00-28000	Customers Deposits	626,896	
70-00-28520	LDEQ 2010 \$4.429M Sewer Revenue 221129-02	1,421,000	
70-00-28521	LDEQ 2019 \$13.2M Sewer Revenue 221129-04	4,818,471	
70-00-28556	LDH 2022 \$8.5M Water Revenue Bond 1055035-01	1,096,164	
70-52-21515	Sewer Fee (Deposit)	31,400	
	Total Liability:	10,166,155	
Equity			
70-00-32000	Retained Earnings	24,181,683	
	Total Beginning Equity:	24,181,683	
	Total Revenue	9,405,671	
	Total Expense	7,473,840	
	Revenues Over/Under Expenses	1,931,831	
	Total Equity and Current Surplus (Deficit):	26,113,514	
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 36,279,668	



Financial Statements

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement		Original	Current			Budget
		Total Budget	Total Budget	MTD Activity	YTD Activity	Remaining
Fund: 90 - Sports Complex Fund						
Revenue						
Department: 00 - Non-Departmental						
90-00-44000	Federal Grant Revenue	-	-	-	1,000,000	(1,000,000)
90-00-48300	Sponsorship: YSC Facility	301,232	301,232	36,721	356,726	(55,494)
90-00-48310	Sponsorship: Teams	53,000	53,000	-	66,300	(13,300)
90-00-48325	Sponsorship: Recreation Center	-	-	1,045	1,045	(1,045)
90-00-48400	Youth BB	56,000	56,000	-	55,800	200
90-00-48405	Youth SB	62,000	62,000	-	88,960	(26,960)
90-00-48408	Youth TB	58,000	58,000	-	63,535	(5,535)
90-00-48410	Youth BB/SS Allstar Gate Fees	-	-	11,100	33,680	(33,680)
90-00-48411	Youth BB/SS Programs	2,500	2,500	-	2,280	220
90-00-48415	Youth VB	48,000	48,000	-	70,285	(22,285)
90-00-48505	Adult VB Beach League	111,000	111,000	-	34,535	76,465
90-00-48620	School Gate Fees	-	-	125	125	(125)
90-00-48625	Camps/Clinics	-	-	1,200	1,200	(1,200)
90-00-48700	Tournament Fees	295,000	295,000	24,850	252,267	42,733
90-00-48705	Special Events	33,089	33,089	-	15,752	17,338
90-00-48800	Facility Rentals	350,000	350,000	2,515	39,645	310,355
90-00-48805	Tennis Court Rental	3,000	3,000	246	4,336	(1,336)
90-00-48900	Concessions	248,407	248,407	-	81,326	167,081
90-00-49000	Commissions	31,439	31,439	35	3,589	27,850
90-00-49100	Security Reimbursement	88,086	88,086	-	23,384	64,703
90-00-55000	Miscellaneous Income	10,000	10,000	-	18	9,983
90-00-71823	Transfer from Fund 23 Rec Facility Sales Tax	500,000	500,000	965,429	1,765,449	(1,265,449)
Department: 00 - Non-Departmental Total:		2,250,753	2,250,753	1,043,266	3,960,237	-1,709,483.63
Department: 70 - Sports Complex						
90-70-55030	Insurance Proceeds	-	-	-	1,300	(1,300)
Department: 70 - Sports Complex Total:		-	-	-	1,300	-1,300.00
Department: 74 - Parks						
90-74-42074	Bark Park Dog Permit	-	-	-	3,830	(3,830)
Department: 74 - Parks Total:		-	-	-	3,830	-3,830.00
Revenue Total:		2,250,753	2,250,753	1,043,266	3,965,367	-1,714,613.63
Expense						
Department: 70 - Sports Complex						
90-70-60200	Salaries and Wages	838,307	838,307	65,892	900,374	(62,067)
90-70-60201	Salaries and Wages OT	23,313	23,313	5,607	41,098	(17,785)
90-70-60215	Security Salaries	183,455	183,455	175	59,371	124,084
90-70-60800	Payroll Taxes SS	64,348	64,348	4,284	55,663	8,686
90-70-60801	Payroll Taxes MC	15,049	15,049	1,002	12,916	2,133
90-70-60802	Payroll Taxes SUTA	1,982	1,982	-	1,480	503
90-70-61000	Pension ER	55,925	55,925	4,717	60,064	(4,139)
90-70-61200	Group Insurance	125,343	125,343	9,663	110,469	14,874
90-70-62000	Advertising	108,000	108,000	5,000	77,000	31,000
90-70-62300	Auto Expense	9,000	9,000	-	1,060	7,940
90-70-62310	Gas	22,660	22,660	145	14,728	7,932
90-70-62350	Auto Allowance	12,000	12,000	1,000	12,000	-
90-70-62500	Community Relations	4,175	4,175	-	-	4,175
90-70-62600	Computer Expense	21,860	21,860	-	10,872	10,988
90-70-62800	Contract Labor	198,449	198,449	7,310	170,880	27,569
90-70-62815	Contract Labor - Other	-	-	-	6,035	(6,035)
90-70-62830	Tennis Management Fees	46,608	46,608	3,884	43,724	2,884
90-70-62910	Contract services	44,359	115,359	3,782	113,061	2,298
90-70-62950	Contract services - computer	-	-	2,334	33,171	(33,171)
90-70-63200	Credit Card Fees	11,824	11,824	35	590	11,233
90-70-63205	Bank Charges	50	50	-	4	46
90-70-63300	Depreciation	1,367,348	1,367,348	(1,253,403)	-	1,367,348
90-70-63400	Dues & Subscriptions	-	-	-	621	(621)



Financial Statements

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Income Statement	Original	Current			Budget	
	Total Budget	Total Budget	MTD Activity	YTD Activity	Remaining	
90-70-63500	Tools and Equipment	12,225	12,225	-	14,701	(2,477)
90-70-63700	Garbage Collection	88,237	88,237	6,014	56,503	31,734
90-70-63800	Insurance	306,515	306,515	(199,265)	130	306,385
90-70-64000	Janitorial expense	48,840	48,840	4,071	56,199	(7,359)
90-70-64100	Repairs & Maintenance	378,033	378,033	33,352	280,687	97,346
90-70-64200	Mardi Gras Expense	59,145	48,145	-	45,525	2,619
90-70-64400	Miscellaneous	1,000	1,000	-	-	1,000
90-70-64500	Office Expense	28,759	28,759	236	13,098	15,660
90-70-64600	Professional Fees	2,236	2,236	-	-	2,236
90-70-64610	Accounting Fees	18,530	18,530	555	19,735	(1,205)
90-70-64620	Legal Fees	2,400	2,400	-	1,499	902
90-70-64700	Rent Expense	-	11,000	970	10,091	909
90-70-65200	Supplies	195,001	195,001	7,045	89,945	105,056
90-70-65210	Chemicals	-	-	323	5,846	(5,846)
90-70-65220	Sporting Goods	30,606	30,606	1,220	9,817	20,788
90-70-65250	Sign and supplies	219,316	148,316	13,094	82,321	65,995
90-70-65290	Beach Volleyball Expense	35,327	35,327	-	17,013	18,314
90-70-65300	Telephone/Internet Expense	27,347	27,347	2,122	25,928	1,419
90-70-65310	Utilities	181,773	181,773	-	163,592	18,180
90-70-65320	Cellphone Expense	1,600	1,600	-	429	1,171
90-70-65405	Testing/Screening Employee	900	900	-	473	427
90-70-65410	Testing/Screening Non-Employee	600	600	-	-	600
90-70-65500	Training	500	500	-	653	(153)
90-70-65600	League Expense	224,065	224,065	1,823	208,397	15,669
90-70-65610	League Officials	178,642	178,642	5,470	206,142	(27,500)
90-70-65620	Umpire Meals	5,088	5,088	-	6,572	(1,484)
90-70-65650	Tournament Expense	226,080	226,080	12,597	158,699	67,381
90-70-65900	Uniform Expense	10,500	10,500	-	10,234	266
	Department: 70 - Sports Complex Total:	5,437,319	5,437,319	(1,248,948)	3,209,411	2,227,908.00
	Department: 72 - Recreation					
90-72-63700	Garbage Collection	-	-	-	17,781	(17,781)
90-72-64150	Turf Maintenance	131,809	131,809	-	45,794	86,016
	Department: 72 - Recreation Total:	131,809	131,809	-	63,575	68,234.54
	Department: 74 - Parks					
90-74-60200	Salaries and Wages	79,568	79,568	6,121	81,131	(1,562)
90-74-60800	Payroll Taxes SS	5,380	5,380	403	5,326	54
90-74-60801	Payroll Taxes MC	1,258	1,258	94	1,246	13
90-74-60802	Payroll Taxes SUTA	166	166	-	15	150
90-74-61200	Group Insurance	5,948	5,948	485	5,982	(34)
90-74-62310	Gas	2,400	2,400	1,291	6,071	(3,671)
90-74-62600	Computer Expenses	-	-	-	2,019	(2,019)
90-74-62910	Contract Services	-	-	460	4,504	(4,504)
90-74-62950	Contract Services - Computer	-	-	500	2,521	(2,521)
90-74-63700	Garbage Collection	-	-	2,310	20,716	(20,716)
90-74-64100	Repairs & Maintenance	-	-	12,320	15,419	(15,419)
90-74-64150	Field Maintenance	-	-	-	3,930	(3,930)
90-74-64620	Legal Fees	-	-	-	913	(913)
90-74-65100	Street Lighting	-	-	312	1,251	(1,251)
90-74-65200	Supplies	-	-	-	1,206	(1,206)
90-74-65250	Sign and supplies	-	-	-	2,396	(2,396)
90-74-65300	Telephone/Internet Expense	-	-	1,023	4,026	(4,026)
90-74-65310	Utilities	-	-	1,588	16,623	(16,623)
90-74-65900	Uniform Expense	-	-	-	410	(410)
	Department: 74 - Parks Total:	94,720	94,720	26,906	175,701	-80,981.35
	Expense Total:	5,663,848	5,663,848	(1,222,042)	3,448,687	2,215,161.19
	Fund: 90 - Sports Complex Fund Surplus (Deficit):	(3,413,095)	(3,413,095)	2,265,307	516,680	
	Total Surplus (Deficit):	(1,399,132)	(21,412,998)	2,705,968	5,871,104	

Balance Sheet

As Of 06/30/2024

Account	Name	Balance	
Fund: 90 - Sports Complex Fund			
Assets			
90-00-10009	Claim On Cash	873,314	
90-00-11000	Accounts Receivable	41,920	
90-00-11410	Due from General	308	
90-00-11423	Due from Rec Facility Sales Tax	1,125,975	
90-00-11499	Due from Consolidated	(235,437)	
90-00-11500	Other Receivable	85,040	
90-00-13000	Prepaid Insurance	456,886	
90-00-17000	Land	8,200,329	
90-00-17100	Construction In Progress	16,520,172	
90-00-17200	Building	22,112,317	
90-00-17300	Improvements	6,588,880	
90-00-17400	Equipment	2,555,664	
90-00-17450	Auto and Truck	42,512	
90-00-17500	Accumulated Depreciation	(8,322,169)	
	Total Assets:	50,045,712	\$ 50,045,712
Liability			
90-00-20001	Accounts Payable Pending Fund 10	5,388,869	
90-00-20200	Contracts Payable	381,162	
90-00-20400	Retainage Payable	310,674	
90-00-21010	Due to General	56,791	
90-00-21023	Due to Rec Facility Sales Tax	2,583,255	
90-00-21081	Due to Payroll	34,299	
90-00-21099	Due to Consolidated	6,645,576	
	Total Liability:	15,400,624	
Equity			
90-00-30000	Fund Balance	34,128,408	
	Total Beginning Equity:	34,128,408	
Total Revenue		3,965,367	
Total Expense		3,448,687	
Revenues Over/Under Expenses		516,680	
	Total Equity and Current Surplus (Deficit):	34,645,087	
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 50,045,712	
