



**CITY OF ST. GEORGE
MUNICIPAL SERVICES**
proudly served by IBTS

13646 Perkins Road, Baton Rouge, Louisiana 70810
P: (225) 228-3200

UNAUDITED FINANCIAL STATEMENTS

December 31, 2024

Prepared By: Ashlee Summers

City of St. George, Louisiana

UNAUDITED BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2024

	Governmental Funds	Total
	General	Governmental Funds
ASSETS		
Current Assets:		
Claim on Cash	-	-
Cash Equivalents	147,811.60	147,811.60
Cash in Drawer	-	-
Account Receivable	16,628.21	16,628.21
	164,439.81	164,439.81
Other Assets:		
Utility Deposits	-	-
	-	-
Total Assets	164,439.81	164,439.81
LIABILITIES		
Current Liabilities:		
Accounts Payable	524,360.99	524,360.99
Accrued Liabilities	179,450.00	179,450.00
Other Current Liabilities	-	-
Sewer Impact Fee Payable	-	-
Total Liabilities	703,810.99	703,810.99
FUND BALANCE		
Prior Month Ending Fund Balance	(461,907.19)	(461,907.19)
Current Month Net Change in Fund Balance	(77,463.99)	(77,463.99)
Total Current Month Fund Balance	(539,371.18)	(539,371.18)
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	-	-
Unassigned	(539,371.18)	(539,371.18)
Total Fund Balance	(539,371.18)	(539,371.18)
TOTAL LIABILITIES AND FUND BALANCE		
	164,439.81	164,439.81

City of St. George, Louisiana

UNAUDITED FUND BALANCE GOVERNMENTAL FUNDS December 31, 2024

	Governmental Funds	Total Governmental Funds
	General	
PRIOR MONTH ENDING FUND BALANCE		
Unassigned - GF	(461,907.19)	(461,907.19)
Beginning Fund Balance	(461,907.19)	(461,907.19)
Current Month Revenues Fiscal YE 2024-2025		
Taxes	-	-
Charges for Services	202,473.00	202,473.00
Transfer In - From St. George Transition District to General Fund	-	-
Total Revenues	202,473.00	202,473.00
Current Month Expenditures Fiscal YE 2024-2025		
General	279,936.99	279,936.99
Transfer to St. George Transition District from General Fund	-	-
	279,936.99	279,936.99
NET CHANGE IN FUND BALANCE		
Total Revenues	202,473.00	202,473.00
Total Expenditures	(279,936.99)	(279,936.99)
Change in Fund Balance	(77,463.99)	(77,463.99)
CURRENT MONTH ENDING FUND BALANCE		
Unassigned	(539,371.18)	(539,371.18)
Ending Fund Balance	(539,371.18)	(539,371.18)

City of St. George, Louisiana General Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Fiscal Year 2024-2025

	12/1/24 - 12/31/24	YTD	Original Budget April - December, 2024	Variance
REVENUES				
Taxes:				
General Sales & Use Tax	-	-	28,000,000.00	0.00%
Insurance Premium Tax	-	-	670,000.00	0.00%
	-	-	28,670,000.00	0.00%
Charges for Services:				
Contractor License	-	-	670,000.00	0.00%
Occupational License	149,383.15	150,548.15	670,000.00	22.47%
Building Permits & Fees	49,439.85	134,047.21	670,000.00	20.01%
Zoning & Subdivision Fees	3,650.00	10,300.00	670,000.00	1.54%
Public Records Request	-	-	-	0.00%
Offsite Drainage Assessment Fees	-	-	-	0.00%
Crash Report Fees	-	-	-	0.00%
Miscellaneous Fees	-	-	670,000.00	0.00%
	202,473.00	294,895.36	3,350,000.00	8.80%
Total Revenues	202,473.00	294,895.36	32,020,000.00	0.92%

City of St. George, Louisiana General Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Fiscal Year 2024-2025

	12/1/24 - 12/31/24	YTD	Original Budget April - December, 2024	Variance
EXPENDITURES				
Legislative:				
Dues & Subscriptions	-	-	1,500.00	0.00%
Education & Conferences	-	-	10,000.00	0.00%
Rent - Meetings	-	-	65,000.00	0.00%
Demographer	-	-	18,500.00	0.00%
Legal Notices	-	-	10,000.00	0.00%
Postage, Supplies and Equipment	-	-	10,000.00	0.00%
	-	-	115,000.00	0.00%
Judicial:				
Legal Services	-	-	200,000.00	0.00%
Admin Hearing Officer	-	-	40,000.00	0.00%
General Supplies & Office Exp.	-	-	5,000.00	0.00%
Enforcement of Admin Orders	-	-	50,000.00	0.00%
	-	-	295,000.00	0.00%
Executive:				
Salary/Wages-Admin	-	-	25,000.00	0.00%
Payroll Taxes	-	-	2,000.00	0.00%
City Clerk Services	-	-	25,000.00	0.00%
Education & Conferences	-	-	5,000.00	0.00%
General Supplies & Office Equipment	-	-	10,000.00	0.00%
	-	-	67,000.00	0.00%
Elections:				
Elections	-	-	11,700.00	0.00%
Public Information	-	-	50,000.00	0.00%
	-	-	61,700.00	
Financial Administration:				
Accounting & Payroll	-	-	100,000.00	0.00%
Auditing	-	-	50,000.00	0.00%
Legal Services	20,000.00	60,000.00	250,000.00	24.00%
Bank Fees	-	-	25,000.00	0.00%
	20,000.00	60,000.00	425,000.00	14.12%
City Operations & Services:				
City Services Contractor	149,403.00	378,361.73	3,000,000.00	12.61%
Permit Management Fees	44,495.87	120,615.50	500,000.00	24.12%
Intergovernmental Agreement City-Parish	-	-	8,000,000.00	0.00%
	193,898.87	498,977.23	11,500,000.00	4.34%

City of St. George, Louisiana

General Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Fiscal Year 2024-2025

	12/1/24 - 12/31/24	YTD	Original Budget April - December, 2024	Variance
Planning & Zoning:				
Rent-Meetings	-	-	-	0.00%
Education & Conferences	-	-	10,000.00	0.00%
City Planner Services	45,122.94	112,760.62	250,000.00	45.10%
Zoning & Elevation Studies	-	-	200,000.00	0.00%
Notifications	-	-	15,000.00	0.00%
Legal Services	12,093.63	60,207.14	175,000.00	34.40%
Offsite Drainage Assessment	-	-	-	0.00%
	57,216.57	172,967.76	650,000.00	26.61%
General Administration:				
Dues & Subscriptions	-	-	10,200.00	0.00%
Repairs & Maintenance	-	-	6,000.00	0.00%
Rent	8,700.00	52,200.00	-	0.00%
Insurance-Worker's Comp	-	-	1,000.00	0.00%
Insurance-Liability	-	-	200,000.00	0.00%
Insurance-Vehicle	-	-	1,800.00	0.00%
Fuel	-	-	3,500.00	0.00%
Consulting/Professional Fees	-	50,000.00	-	0.00%
Utilities	-	-	6,000.00	0.00%
Telephone	-	-	12,000.00	0.00%
Internet Services	-	-	12,000.00	0.00%
General Supplies & Office Exp.	121.55	121.55	20,000.00	0.61%
Demographer	-	-	-	0.00%
Small Equipment	-	-	12,000.00	0.00%
Website Set-up & Maintenance, and IT Services	-	-	150,000.00	0.00%
Vehicle Leasing	-	-	8,000.00	0.00%
	8,821.55	102,321.55	442,500.00	23.12%
Public Safety:				
Security	-	-	500,000.00	0.00%
Safety	-	-	500,000.00	0.00%
	-	-	1,000,000.00	0.00%

City of St. George, Louisiana

General Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Fiscal Year 2024-2025

	12/1/24 - 12/31/24	YTD	Original Budget April - December, 2024	Variance
Police Department:				
Fuel	-	-	3,000.00	0.00%
Weapons, Small Equipment, Supplies	-	-	10,000.00	0.00%
Uniforms	-	-	3,500.00	0.00%
	-	-	16,500.00	0.00%
Flood Control:				
Maintenance & Small Repairs	-	-	2,000,000.00	0.00%
Drainage Study	-	-	100,000.00	0.00%
Consulting & Technical Assistance	-	-	100,000.00	0.00%
	-	-	2,200,000.00	0.00%
Highways & Streets:				
Street Lights	-	-	65,000.00	0.00%
	-	-	65,000.00	0.00%
Sanitation:				
Weed Control	-	-	270,000.00	0.00%
	-	-	270,000.00	0.00%
Special Events				
Community Events	-	-	60,000.00	0.00%
	-	-	60,000.00	0.00%
Economic Development:				
Consulting Services	-	-	150,000.00	0.00%
Studies	-	-	-	0.00%
Public Information, Postage, Supplies	-	-	25,000.00	0.00%
	-	-	175,000.00	0.00%
Intergovernmental Expenditures:				
Collection Fees-Sales Tax	-	-	440,000.00	0.00%
Animal Control	-	-	450,000.00	0.00%
	-	-	890,000.00	0.00%
Total Expenditures	279,936.99	834,266.54	18,232,700.00	4.58%

City of St. George, Louisiana General Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Fiscal Year 2024-2025

	12/1/24 - 12/31/24	YTD	Original Budget April - December, 2024	Variance
OTHER REVENUES AND EXPENDITURES				
Other Revenues:				
Transfer from St. George Transition District to General I	-	-	-	0.00%
Total Other Revenues	-	-	-	0.00%
Other Expenditures:				
Transfer to Capital Outlay Fund	-	-	6,400,000.00	0.00%
Total Other Expenditures	-	-	6,400,000.00	0.00%
NET CHANGE IN FUND BALANCE	(77,463.99)	(539,371.18)	7,387,300.00	-7.30%