

Fund : 110		General Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
05/18/2026		1139	5.13 mpp				
	110-11100		Cash On Hand		0.00		1,006.00
	110-11211		General Fund Checking		1,006.00		0.00
			Transaction Total		1,006.00		1,006.00
05/18/2026		1142	to reclass Wilson Oil Exp.				
	110-42100-261		Police - Repair Maintenance Motor Vehic		0.00		144.32
	110-42200-261		Fire/Building and Codes - Repair Maintenance		144.32		0.00
			Transaction Total		144.32		144.32
05/31/2026		1146	5.31 clearing int				
	110-11211		General Fund Checking		35.27		0.00
	110-36100		Interest Earnings		0.00		35.27
			Transaction Total		35.27		35.27
05/31/2026		1183	5.31 je and govdeals dep				
	110-11211		General Fund Checking		118.96		0.00
	110-11211		General Fund Checking		1,541.49		0.00
	110-36100		Interest Earnings		0.00		1,541.49
	110-37199		Miscellaneous		0.00		118.96
			Transaction Total		1,660.45		1,660.45
05/01/2026		1184	deposit correction				
	110-11211		General Fund Checking		0.00		0.10
	110-36100		Interest Earnings		0.10		0.00
			Transaction Total		0.10		0.10
05/31/2026		1203	5.31 interest for small heritage				
	110-11212		Heritage - Payroll		0.88		0.00
	110-11213		Heritage - Sex Offender Registry		4.71		0.00
	110-36100		Interest Earnings		0.00		4.71
	110-36100		Interest Earnings		0.00		0.88
			Transaction Total		5.59		5.59

Fund : 110		General Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description				
Date:	05/31/2026	Transaction #	1205	Transaction Description: 5.31 5871 int			
		110-11219		United Community - General Construction		1,589.69	0.00
		110-36100		Interest Earnings		0.00	1,589.69
				Transaction Total		1,589.69	1,589.69
Date:	05/31/2026	Transaction #	1219	Transaction Description: 63-0038-01-6 ffm			
		110-11221		FFMB General Fund Savings		3,329.43	0.00
		110-36100		Interest Earnings		0.00	3,329.43
				Transaction Total		3,329.43	3,329.43
		Total For Fund:	110			7,770.85	7,770.85

Fund : 121		State Street Aid		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description				
Date:	05/31/2026	Transaction #	1188	Transaction Description: 5.31 int 2922			
		121-11321		Heritage State Street Aid Checking	249.86	0.00	
		121-36100		Interest Earnings	0.00	249.86	
				Transaction Total	249.86	249.86	
Date:	05/31/2026	Transaction #	1215	Transaction Description: 63-0039-01-4 ffm			
		121-11322		FFMB State Street Aid Savings	197.68	0.00	
		121-36100		Interest Earnings	0.00	197.68	
				Transaction Total	197.68	197.68	
		Total For Fund: 121			447.54	447.54	

Fund : 123		Solid Waste/Sanitation		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
05/13/2026		1117	Transaction Description: to record collection fees 4.30.2026				
	123-11211		Heritage Sanitation Checking	0.00		157.33	
	123-43200-259		Sanitation Services - Other Professional Services	157.33		0.00	
			Transaction Total	157.33		157.33	
05/01/2026		1136	Transaction Description: to clean up JE 693				
	123-11211		Heritage Sanitation Checking	29.25		0.00	
	123-43200-320		Operating Supplies -	0.00		29.25	
			Transaction Total	29.25		29.25	
05/22/2026		1144	Transaction Description: returned ACH				
	123-11211		Heritage Sanitation Checking	0.00		72.00	
	123-13260		Returned Checks Receivable	72.00		0.00	
			Transaction Total	72.00		72.00	
05/29/2026		1145	Transaction Description: to correct 5.29 transfer				
	123-11100		Cash On Hand	284.75		0.00	
	123-11405		Credit Card Receivable	0.00		284.75	
			Transaction Total	284.75		284.75	
05/31/2026		1149	Transaction Description: Billing - Adjustment - Service				
	123-13221		Accounts Receivable - Customers	0.00		19.80	
	123-34410		Solid Waste Collection Charges	19.80		0.00	
			Transaction Total	19.80		19.80	
05/31/2026		1154	Transaction Description: Billing - Journal - Service				
	123-13221		Accounts Receivable - Customers	0.00		42.00	
	123-34410		Solid Waste Collection Charges	42.00		0.00	
			Transaction Total	42.00		42.00	
05/31/2026		1156	Transaction Description: Billing - Service				
	123-13221		Accounts Receivable - Customers	1,839.00		0.00	
	123-34410		Solid Waste Collection Charges	0.00		1,839.00	
			Transaction Total	1,839.00		1,839.00	

Fund : 123		Solid Waste/Sanitation		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
05/31/2026	Transaction # 1157	Transaction Description: Billing - Service					
	123-13221	Accounts Receivable - Customers		11,412.00		0.00	
	123-34410	Solid Waste Collection Charges		0.00		11,412.00	
		Transaction Total		11,412.00		11,412.00	
05/31/2026	Transaction # 1161	Transaction Description: Billing - Service					
	123-13221	Accounts Receivable - Customers		40,516.60		0.00	
	123-34410	Solid Waste Collection Charges		0.00		40,516.60	
		Transaction Total		40,516.60		40,516.60	
05/31/2026	Transaction # 1176	Transaction Description: Penalty - Penalty					
	123-13221	Accounts Receivable - Customers		0.00		4.20	
	123-37191	Forfeited Discounts and Penalties		4.20		0.00	
		Transaction Total		4.20		4.20	
05/31/2026	Transaction # 1177	Transaction Description: Penalty Applied - Penalty					
	123-13221	Accounts Receivable - Customers		504.04		0.00	
	123-37191	Forfeited Discounts and Penalties		0.00		504.04	
		Transaction Total		504.04		504.04	
05/31/2026	Transaction # 1189	Transaction Description: 5.31.2026 2930					
	123-11211	Heritage Sanitation Checking		145.83		0.00	
	123-36100	Sanitation Interest Sanitation Interest Special Re		0.00		145.83	
		Transaction Total		145.83		145.83	
05/28/2026	Transaction # 1190	Transaction Description: 5.28 RETURNED CHECK					
	123-11211	Heritage Sanitation Checking		0.00		21.00	
	123-13260	Returned Checks Receivable		21.00		0.00	
		Transaction Total		21.00		21.00	
05/15/2026	Transaction # 1191	Transaction Description: 5.31 INT ADJ					
	123-11211	Heritage Sanitation Checking		0.10		0.00	
	123-36100	Sanitation Interest Sanitation Interest Special Re		0.00		0.10	
		Transaction Total		0.10		0.10	

Fund : 123		Solid Waste/Sanitation		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description				
Date:	05/31/2026	Transaction #	1208	Transaction Description: 5.31.2026 5027			
		123-11212	Sanitation Construction		433.63		0.00
		123-37910	Interest Earnings		0.00		433.63
					Transaction Total	433.63	433.63
Date:	05/31/2026	Transaction #	1238	Transaction Description: Sanitation Equipment			
		123-17000	Accumulated Depreciation		0.00		2,271.36
		123-43200-541	Sanitation Services - Provision For Depreciation		2,271.36		0.00
					Transaction Total	2,271.36	2,271.36
Total For Fund: 123					57,752.89		57,752.89

Fund : 124	Industrial Development	Transaction Type:	Journal Entry		
Account Number		Description		Debit Amount	Credit Amount
Date: 05/31/2026	Transaction # 1203	Transaction Description: 5.31 interest for small heritage			
	124-11211	Heritage Industrial Development Checking		13.33	0.00
	124-36100	Interest Earnings		0.00	13.33
		Transaction Total		13.33	13.33
	Total For Fund: 124			13.33	13.33

Fund : 125		Drug Fund		Transaction Type: Journal Entry			
		Account Number	Description		Debit Amount	Credit Amount	
Date:	05/31/2026	Transaction #	1203		Transaction Description: 5.31 interest for small heritage		
		125-11321	Heritage Drug Fund Checking		63.41	0.00	
		125-11322	Heritage - Confidential Drug Fund		1.59	0.00	
		125-36100	Interest Earnings - Drug Fund		0.00	1.59	
		125-36100	Interest Earnings - Drug Fund		0.00	63.41	
			Transaction Total		65.00	65.00	
		Total For Fund:	125		65.00	65.00	

Fund : 171	Capital Projects	Transaction Type:	Journal Entry		
Account Number		Description		Debit Amount	Credit Amount
Date: 05/31/2026	Transaction # 1209	Transaction Description: 5.31 6410			
	171-11211	United Community - Capital Projects		679.06	0.00
	171-36100	Interest Earnings		0.00	679.06
		Transaction Total		679.06	679.06
	Total For Fund: 171			679.06	679.06

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City Of Mt. Pleasant
Journal Listing
May 2026

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Fund : 210	Debt Service	Transaction Type:	Journal Entry		
Account Number		Description		Debit Amount	Credit Amount
Date: 05/31/2026	Transaction # 1203	Transaction Description: 5.31 interest for small heritage			
	210-11211	Heritage - Debt Service Fund		0.19	0.00
	210-36100	Interest Earnings		0.00	0.19
		Transaction Total		0.19	0.19
	Total For Fund: 210			0.19	0.19

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
05/12/2026		1116	Transaction Description: Close out ARPA Retainage				
	413-11216		United Community - Wastewater overrun account		75,380.19		0.00
	413-11223		UCB Retainage		0.00		75,380.19
			Transaction Total		75,380.19		75,380.19
05/13/2026		1117	Transaction Description: to record collection fees 4.30.2026				
	413-11211		Heritage - Water Wastewater Checking		0.00		346.72
	413-52200-259		Other Professional Services - Other Professional		346.72		0.00
			Transaction Total		346.72		346.72
05/11/2026		1140	Transaction Description: 5.11 interface correction				
	413-11100		Cash On Hand		0.00		150.00
	413-21910		Customer Deposits		125.00		0.00
	413-37190		Other Operating Revenues - Wat		25.00		0.00
			Transaction Total		150.00		150.00
05/15/2026		1141	Transaction Description: Cash transfer to pay ARPA				
	413-11211		Heritage - Water Wastewater Checking		100,000.00		0.00
	413-11216		United Community - Wastewater overrun account		0.00		100,000.00
			Transaction Total		100,000.00		100,000.00
05/19/2026		1143	Transaction Description: CDBG Sewer Cumberland Valley & Barge				
	413-33110		CDBG - County		0.00		131,062.00
	413-52200-941		Sewer - Grants Expenditures		131,062.00		0.00
			Transaction Total		131,062.00		131,062.00
05/22/2026		1144	Transaction Description: returned ACH				
	413-11211		Heritage - Water Wastewater Checking		0.00		719.78
	413-13260		Returned Checks Receivable - Water And Sewer		719.78		0.00
			Transaction Total		719.78		719.78
05/31/2026		1150	Transaction Description: Billing - Adjustment - Service				
	413-13221		Accounts Receivable - Customer		0.00		128.76
	413-37120		Flat Rate Water Sales To Gen C		128.76		0.00
			Transaction Total		128.76		128.76

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
05/31/2026	Transaction # 1151	Transaction Description: Billing - Adjustment - Service					
	413-13221	Accounts Receivable - Customer			0.00		402.97
	413-37210	Sewer Service Charges			402.97		0.00
		Transaction Total			402.97		402.97
05/31/2026	Transaction # 1152	Transaction Description: Billing - Adjustment - Tax					
	413-13221	Accounts Receivable - Customer			0.00		12.55
	413-21521	Due To State Dept Of Rev - Sal			12.55		0.00
		Transaction Total			12.55		12.55
05/31/2026	Transaction # 1153	Transaction Description: Billing - Journal - Service					
	413-13221	Accounts Receivable - Customer			0.00		14.33
	413-37120	Flat Rate Water Sales To Gen C			14.33		0.00
		Transaction Total			14.33		14.33
05/31/2026	Transaction # 1155	Transaction Description: Billing - Journal - Tax					
	413-13221	Accounts Receivable - Customer			0.00		4.03
	413-21521	Due To State Dept Of Rev - Sal			4.03		0.00
		Transaction Total			4.03		4.03
05/31/2026	Transaction # 1159	Transaction Description: Billing - Service					
	413-13221	Accounts Receivable - Customer			166,262.67		0.00
	413-37120	Flat Rate Water Sales To Gen C			0.00		166,262.67
		Transaction Total			166,262.67		166,262.67
05/31/2026	Transaction # 1162	Transaction Description: Billing - Service					
	413-13221	Accounts Receivable - Customer			151,786.25		0.00
	413-37210	Sewer Service Charges			0.00		151,786.25
		Transaction Total			151,786.25		151,786.25
05/31/2026	Transaction # 1164	Transaction Description: Billing - Service					
	413-13221	Accounts Receivable - Customer			22,471.30		0.00
	413-37210	Sewer Service Charges			0.00		22,471.30
		Transaction Total			22,471.30		22,471.30

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
05/31/2026		1165	Transaction Description: Billing - Service				
	413-13221		Accounts Receivable - Customer	270.55		0.00	
	413-37120		Flat Rate Water Sales To Gen C	0.00		270.55	
			Transaction Total	270.55		270.55	
05/31/2026		1166	Transaction Description: Billing - Service				
	413-13221		Accounts Receivable - Customer	200.00		0.00	
	413-37199		Miscellaneous - Water	0.00		200.00	
			Transaction Total	200.00		200.00	
05/31/2026		1168	Transaction Description: Billing - Tax				
	413-13221		Accounts Receivable - Customer	12,252.90		0.00	
	413-21521		Due To State Dept Of Rev - Sal	0.00		12,252.90	
			Transaction Total	12,252.90		12,252.90	
05/31/2026		1169	Transaction Description: Billing - Tax				
	413-13221		Accounts Receivable - Customer	26.37		0.00	
	413-21521		Due To State Dept Of Rev - Sal	0.00		26.37	
			Transaction Total	26.37		26.37	
05/31/2026		1171	Transaction Description: Cutoff Service Fee-Water				
	413-13221		Accounts Receivable - Customer	2,100.00		0.00	
	413-37190		Other Operating Revenues - Wat	0.00		2,100.00	
			Transaction Total	2,100.00		2,100.00	
05/31/2026		1172	Transaction Description: Deposit - Apply				
	413-13221		Accounts Receivable - Customer	0.00		2,100.00	
	413-21910		Customer Deposits	2,100.00		0.00	
			Transaction Total	2,100.00		2,100.00	
05/31/2026		1173	Transaction Description: Deposit - Apply				
	413-13221		Accounts Receivable - Customer	0.00		1,730.00	
	413-21910		Customer Deposits	1,730.00		0.00	
			Transaction Total	1,730.00		1,730.00	

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
05/31/2026	Transaction # 1175	Transaction Description: Penalty - Penalty					
	413-13221	Accounts Receivable - Customer			0.00		4.03
	413-37191	Forfeited Discounts And Penalt			4.03		0.00
		Transaction Total			4.03		4.03
05/31/2026	Transaction # 1178	Transaction Description: Penalty Applied - Penalty					
	413-13221	Accounts Receivable - Customer			1,397.22		0.00
	413-37191	Forfeited Discounts And Penalt			0.00		1,397.22
		Transaction Total			1,397.22		1,397.22
05/31/2026	Transaction # 1179	Transaction Description: Penalty Applied - Penalty					
	413-13221	Accounts Receivable - Customer			1,636.56		0.00
	413-37191	Forfeited Discounts And Penalt			0.00		1,636.56
		Transaction Total			1,636.56		1,636.56
05/31/2026	Transaction # 1182	Transaction Description: Return Payment Fee Water					
	413-13221	Accounts Receivable - Customer			90.00		0.00
	413-37199	Miscellaneous - Water			0.00		90.00
		Transaction Total			90.00		90.00
05/28/2026	Transaction # 1190	Transaction Description: 5.28 RETURNED CHECK					
	413-11211	Heritage - Water Wastewater Checking			0.00		95.36
	413-13260	Returned Checks Receivable - Water And Sewer			95.36		0.00
		Transaction Total			95.36		95.36
05/31/2026	Transaction # 1194	Transaction Description: 2018 USDA Monthly Payment					
	413-11211	Heritage - Water Wastewater Checking			0.00		18,851.00
	413-23125	Loan Payable - 2018 Sewer Plant Part 1			12,888.00		0.00
	413-52200-631	Interest On Bonded Debt - Water/Sewer			5,963.00		0.00
		Transaction Total			18,851.00		18,851.00
05/31/2026	Transaction # 1195	Transaction Description: USDA Bonds Mt Joy Project					
	413-11211	Heritage - Water Wastewater Checking			0.00		654.00
	413-23223	Loan Payable - 2016 Mt Joy Project			338.72		0.00
	413-52100-631	Interest On Bonded Debt - Water And Sewer			315.28		0.00
		Transaction Total			654.00		654.00

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
05/31/2026		1196	Transaction Description: USDA Rural Development Payment				
	413-11211		Heritage - Water Wastewater Checking	0.00		16,943.00	
	413-23120		Loan Payable - 2011 USDA Water Plant	8,895.94		0.00	
	413-52100-631		Interest On Bonded Debt - Water And Sewer	8,047.06		0.00	
			Transaction Total	16,943.00		16,943.00	
05/31/2026		1197	Transaction Description: 2022 USDA Monthly Payment				
	413-11211		Heritage - Water Wastewater Checking	0.00		5,014.00	
	413-23130		Loan Payable - 2022 USDA Sewer Plant Part 2	3,147.00		0.00	
	413-52200-631		Interest On Bonded Debt - Water/Sewer	1,867.00		0.00	
			Transaction Total	5,014.00		5,014.00	
05/31/2026		1198	Transaction Description: 5.31.2026 int 3902				
	413-11211		Heritage - Water Wastewater Checking	519.92		0.00	
	413-37910		Interest Earnings	0.00		519.92	
			Transaction Total	519.92		519.92	
05/07/2026		1199	Transaction Description: 5.7 clearing int				
	413-11211		Heritage - Water Wastewater Checking	77.52		0.00	
	413-37910		Interest Earnings	0.00		77.52	
			Transaction Total	77.52		77.52	
05/31/2026		1201	Transaction Description: 5.31 3945 int				
	413-11212		Water Deposit Checking	263.21		0.00	
	413-37910		Interest Earnings	0.00		263.21	
			Transaction Total	263.21		263.21	
05/01/2026		1202	Transaction Description: to correct JE 1118				
	413-11212		Water Deposit Checking	0.00		1,009.88	
	413-37910		Interest Earnings	1,009.88		0.00	
			Transaction Total	1,009.88		1,009.88	

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
05/31/2026		1204	Transaction Description: 5.31.2026 2630 int				
	413-11312		Water Access Fees	1,036.02	0.00		
	413-11313		Sewer Access Fees	1,036.02	0.00		
	413-37910		Interest Earnings	0.00	1,036.02		
	413-37910		Interest Earnings	0.00	1,036.02		
			Transaction Total	2,072.04	2,072.04		
05/31/2026		1206	Transaction Description: 5.31 6438 int				
	413-11214		United Community Water/Wastewater	150.23	0.00		
	413-37910		Interest Earnings	0.00	150.23		
			Transaction Total	150.23	150.23		
05/31/2026		1210	Transaction Description: 5.31.2026 6508				
	413-11216		United Community - Wastewater overrun account	6,622.67	0.00		
	413-37910		Interest Earnings	0.00	6,622.67		
			Transaction Total	6,622.67	6,622.67		
05/01/2026		1211	Transaction Description: double entry				
	413-11216		United Community - Wastewater overrun account	206.98	0.00		
	413-11223		UCB Retainage	0.00	206.98		
			Transaction Total	206.98	206.98		
05/31/2026		1218	Transaction Description: 63-0041-01-0 ffm				
	413-11222		FFMB Water Deposit Savings	1,142.90	0.00		
	413-37910		Interest Earnings	0.00	1,142.90		
			Transaction Total	1,142.90	1,142.90		
05/31/2026		1220	Transaction Description: 63-0040-01-2 FFM				
	413-11221		FFMB Water/Wastewater Savings	1,315.39	0.00		
	413-37910		Interest Earnings	0.00	1,315.39		
			Transaction Total	1,315.39	1,315.39		
05/31/2026		1222	Transaction Description: Water Building				
	413-16211		Allow For Depr-Garage Bldg	0.00	140.33		
	413-52100-541		Provision For Depreciation - Water And Sewer	140.33	0.00		
			Transaction Total	140.33	140.33		

Fund : 413		Water And Sewer		Transaction Type: Journal Entry			
		Account Number	Description	Debit Amount	Credit Amount		
Date:	05/31/2026	Transaction #	1223	Transaction Description: Water Building			
		413-16211	Allow For Depr-Garage Bldg	0.00		140.33	
		413-52200-541	Provision For Depreciation - Water And Sewer	140.33		0.00	
			Transaction Total	140.33		140.33	
Date:	05/31/2026	Transaction #	1224	Transaction Description: Sewer Plant			
		413-16621-932	Allowance For Dep - Sewer - Plant	0.00		21,850.36	
		413-52200-541	Provision For Depreciation - Water And Sewer	21,850.36		0.00	
			Transaction Total	21,850.36		21,850.36	
Date:	05/31/2026	Transaction #	1227	Transaction Description: Water Sewer Shared Equipment			
		413-16410	Allowance For Depr Shared Equipment	0.00		376.99	
		413-52200-541	Provision For Depreciation - Water And Sewer	376.99		0.00	
			Transaction Total	376.99		376.99	
Date:	05/31/2026	Transaction #	1228	Transaction Description: Sewer Plant Collection			
		413-16621-934	Allowance For Dep - Sewer - Collection and	0.00		10,029.18	
		413-52200-541	Provision For Depreciation - Water And Sewer	10,029.18		0.00	
			Transaction Total	10,029.18		10,029.18	
Date:	05/31/2026	Transaction #	1229	Transaction Description: Water Equip Mach & Equip Shared			
		413-16410-942	Allowance For Depreciation - Equip (Cr) -	0.00		335.88	
		413-52100-541	Provision For Depreciation - Water And Sewer	335.88		0.00	
			Transaction Total	335.88		335.88	
Date:	05/31/2026	Transaction #	1230	Transaction Description: Water Plant			
		413-16611-932	Allowance For Dep - Water Plant - Water Plant	0.00		22,152.78	
		413-52100-541	Provision For Depreciation - Water And Sewer	22,152.78		0.00	
			Transaction Total	22,152.78		22,152.78	
Date:	05/31/2026	Transaction #	1232	Transaction Description: Water Sewer Shared Equipment			
		413-16410	Allowance For Depr Shared Equipment	0.00		376.99	
		413-52100-541	Provision For Depreciation - Water And Sewer	376.99		0.00	
			Transaction Total	376.99		376.99	

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
05/31/2026	413-16410-942 413-52200-541	1233	Transaction Description: Water Equip Mach & Equip Shared				
			Allowance For Depreciation - Equip (Cr) -	0.00	335.88		
			Provision For Depreciation - Water And Sewer	335.88	0.00		
			Transaction Total	335.88	335.88		
05/31/2026	413-16410-949 413-52100-541	1234	Transaction Description: Water Sewer Shared Equip Vehicles				
			Allowance For Depreciation - Equip (Cr) - Vehicles	0.00	1,374.90		
			Provision For Depreciation - Water And Sewer	1,374.90	0.00		
			Transaction Total	1,374.90	1,374.90		
05/31/2026	413-16410-949 413-52200-541	1236	Transaction Description: Water Sewer Shared Equip Vehicles				
			Allowance For Depreciation - Equip (Cr) - Vehicles	0.00	1,374.90		
			Provision For Depreciation - Water And Sewer	1,374.90	0.00		
			Transaction Total	1,374.90	1,374.90		
05/31/2026	413-16611-934 413-52100-541	1237	Transaction Description: Water Plant Distribution				
			Allowance For Dep - Water - Collection and	0.00	15,273.22		
			Provision For Depreciation - Water And Sewer	15,273.22	0.00		
			Transaction Total	15,273.22	15,273.22		
05/31/2026	413-16410-942 413-52100-541	1239	Transaction Description: Water Equip Machinery				
			Allowance For Depreciation - Equip (Cr) -	0.00	129.13		
			Provision For Depreciation - Water And Sewer	129.13	0.00		
			Transaction Total	129.13	129.13		
Total For Fund: 413				799,378.15	799,378.15		

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
05/13/2026		1117	Transaction Description: to record collection fees 4.30.2026				
	415-11211		Heritage Gas Checking	0.00		5.83	
	415-52400-239		Natural Gas - Dues and memberships	5.83		0.00	
			Transaction Total	5.83		5.83	
05/14/2026		1137	Transaction Description: Int Earned				
	415-12110-2		Gas CD 4418	69.96		0.00	
	415-37910		Interest Earnings	0.00		69.96	
			Transaction Total	69.96		69.96	
05/18/2026		1138	Transaction Description: 4.15 ventek				
	415-11100		Cash On Hand	0.00		75,826.26	
	415-11211		Heritage Gas Checking	75,826.26		0.00	
			Transaction Total	75,826.26		75,826.26	
05/22/2026		1144	Transaction Description: returned ACH				
	415-11211		Heritage Gas Checking	0.00		60.91	
	415-13260		Returned Checks Receivable - Natural Gas	60.91		0.00	
			Transaction Total	60.91		60.91	
05/31/2026		1147	Transaction Description: Billing - Adjustment - Service				
	415-13221		Accounts Receivable - Customer	346,251.54		0.00	
	415-37412		Meter Commercial And Industrial	0.00		346,251.54	
			Transaction Total	346,251.54		346,251.54	
05/31/2026		1148	Transaction Description: Billing - Adjustment - Service				
	415-13221		Accounts Receivable - Customer	0.00		1,492.09	
	415-37411		Metered Residential Gas Sales	1,492.09		0.00	
			Transaction Total	1,492.09		1,492.09	
05/31/2026		1158	Transaction Description: Billing - Service				
	415-13221		Accounts Receivable - Customer	25,632.72		0.00	
	415-37411		Metered Residential Gas Sales	0.00		25,632.72	
			Transaction Total	25,632.72		25,632.72	

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
Date: 05/31/2026	Transaction # 1160	Transaction Description: Billing - Service					
	415-13221	Accounts Receivable - Customer	82,471.48	0.00			
	415-37412	Meter Commercial And Industrial	0.00	82,471.48			
		Transaction Total	82,471.48	82,471.48			
Date: 05/31/2026	Transaction # 1163	Transaction Description: Billing - Service					
	415-13221	Accounts Receivable - Customer	15,565.12	0.00			
	415-37412	Meter Commercial And Industrial	0.00	15,565.12			
		Transaction Total	15,565.12	15,565.12			
Date: 05/31/2026	Transaction # 1167	Transaction Description: Billing - Tax					
	415-13221	Accounts Receivable - Customer	2,822.88	0.00			
	415-21521	Due To State Dept Of Rev-Sa Tx	0.00	2,822.88			
		Transaction Total	2,822.88	2,822.88			
Date: 05/31/2026	Transaction # 1170	Transaction Description: Cutoff Service Fee-Gas					
	415-13221	Accounts Receivable - Customer	225.00	0.00			
	415-37190	Other Operating Revenues - Water	0.00	225.00			
		Transaction Total	225.00	225.00			
Date: 05/31/2026	Transaction # 1174	Transaction Description: Deposit - Apply					
	415-13221	Accounts Receivable - Customer	0.00	1,700.00			
	415-21910	Customer Deposits	1,700.00	0.00			
		Transaction Total	1,700.00	1,700.00			
Date: 05/31/2026	Transaction # 1180	Transaction Description: Penalty Applied - Penalty					
	415-13221	Accounts Receivable - Customer	583.34	0.00			
	415-37191	Forfeited Discounts And Penalt	0.00	583.34			
		Transaction Total	583.34	583.34			
Date: 05/31/2026	Transaction # 1181	Transaction Description: Return Payment Fee Gas					
	415-13221	Accounts Receivable - Customer	30.00	0.00			
	415-37199	Miscellaneous	0.00	30.00			
		Transaction Total	30.00	30.00			

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
05/31/2026	Transaction # 1185	Transaction Description: 5.31 int 3953					
	415-11211	Heritage Gas Checking	874.33	0.00			
	415-37910	Interest Earnings	0.00	874.33			
		Transaction Total	874.33	874.33			
05/29/2026	Transaction # 1186	Transaction Description: to correcr 5.29 dt dep					
	415-11211	Heritage Gas Checking	533.93	0.00			
	415-11221	FFMB Gas Savings	0.00	533.93			
		Transaction Total	533.93	533.93			
05/11/2026	Transaction # 1187	Transaction Description: 5.11 dep correction					
	415-11211	Heritage Gas Checking	0.00	125.00			
	415-11212	Heritage Gas Deposit	125.00	0.00			
		Transaction Total	125.00	125.00			
05/31/2026	Transaction # 1201	Transaction Description: 5.31 3945 int					
	415-11212	Heritage Gas Deposit	263.20	0.00			
	415-37910	Interest Earnings	0.00	263.20			
		Transaction Total	263.20	263.20			
05/31/2026	Transaction # 1207	Transaction Description: 5.31.2026 6536					
	415-11217	Gas Construction United Community	2,411.27	0.00			
	415-37910	Interest Earnings	0.00	2,411.27			
		Transaction Total	2,411.27	2,411.27			
05/31/2026	Transaction # 1216	Transaction Description: 63-0044-01-4 ffm					
	415-11223	FFMB Gas Deposit Savings	1,173.73	0.00			
	415-37910	Interest Earnings	0.00	1,173.73			
		Transaction Total	1,173.73	1,173.73			
05/31/2026	Transaction # 1217	Transaction Description: 63-0042-01-8 ffm					
	415-11221	FFMB Gas Savings	8,857.53	0.00			
	415-37910	Interest Earnings	0.00	8,857.53			
		Transaction Total	8,857.53	8,857.53			

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
05/31/2026		1221	Transaction Description: Gas Administrative				
	415-16651		Allow For Dep - Nat Gas Plant	0.00		1.83	
	415-52400-541		Provision For Depreciation - Natural Gas	1.83		0.00	
			Transaction Total	1.83		1.83	
05/31/2026		1225	Transaction Description: Gas Distribution				
	415-16651		Allow For Dep - Nat Gas Plant	0.00		8,548.51	
	415-52400-541		Provision For Depreciation - Natural Gas	8,548.51		0.00	
			Transaction Total	8,548.51		8,548.51	
05/31/2026		1226	Transaction Description: Gas Equipment				
	415-16651		Allow For Dep - Nat Gas Plant	0.00		4,849.79	
	415-52400-541		Provision For Depreciation - Natural Gas	4,849.79		0.00	
			Transaction Total	4,849.79		4,849.79	
05/31/2026		1231	Transaction Description: Gas Plant				
	415-16651		Allow For Dep - Nat Gas Plant	0.00		40.50	
	415-52400-541		Provision For Depreciation - Natural Gas	40.50		0.00	
			Transaction Total	40.50		40.50	
05/31/2026		1235	Transaction Description: Gas Vehicles				
	415-16651		Allow For Dep - Nat Gas Plant	0.00		5,061.82	
	415-52400-541		Provision For Depreciation - Natural Gas	5,061.82		0.00	
			Transaction Total	5,061.82		5,061.82	
05/31/2026		1240	Transaction Description: Gas Building				
	415-16651		Allow For Dep - Nat Gas Plant	0.00		976.03	
	415-52400-541		Provision For Depreciation - Natural Gas	976.03		0.00	
			Transaction Total	976.03		976.03	
	Total For Fund: 415			586,454.60		586,454.60	

Fund : 612	Parks, Recreation, Community Center	Transaction Type: Journal Entry		
Account Number		Description	Debit Amount	Credit Amount
Date: 05/31/2026	Transaction # 1192	Transaction Description: 5.31 3961 int		
	612-11211	Heritage Parks & Rec Checking	252.53	0.00
	612-36100	Interest Earnings	0.00	252.53
		Transaction Total	252.53	252.53
	Total For Fund: 612		252.53	252.53

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**City Of Mt. Pleasant
Journal Listing
May 2026**

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Fund : 612	Parks, Recreation, Community Center	Transaction Type: Journal Entry			
		Account Number	Description	Debit Amount	Credit Amount
Total	Journal Entry			1,452,814.14	1,452,814.14
