

Fund : 110		General Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
02/04/2026		740	Transaction Description: BB off 100, to record entry				
	110-11211		General Fund Checking	0.00		100.00	
	110-11910		Cash Over And Short	100.00		0.00	
			Transaction Total	100.00		100.00	
02/09/2026		741	Transaction Description: 2.9.2026 transfers				
	110-11100		Cash On Hand	0.00		2,336.35	
	110-11211		General Fund Checking	311.00		0.00	
	110-11211		General Fund Checking	2,336.35		0.00	
	110-11405		Credit Card Receivable	0.00		311.00	
			Transaction Total	2,647.35		2,647.35	
02/12/2026		783	Transaction Description: TR to Capital Acct				
	110-11211		General Fund Checking	0.00		600,000.00	
	110-11219		United Community - General Construction	600,000.00		0.00	
			Transaction Total	600,000.00		600,000.00	
02/12/2026		787	Transaction Description: ARPA Grant reimb in wrong GL				
	110-21443		Due To Water And Sewer Fund	0.00		5,250.00	
	110-31610		Local Sales Tax - Co. Trustee	5,250.00		0.00	
			Transaction Total	5,250.00		5,250.00	
02/17/2026		793	Transaction Description: 2.13 dt				
	110-11211		General Fund Checking	825.00		0.00	
	110-11405		Credit Card Receivable	0.00		825.00	
			Transaction Total	825.00		825.00	
02/19/2026		794	Transaction Description: Fire Salary Supplement				
	110-11211		General Fund Checking	13,600.00		0.00	
	110-33412		Fire Training Supplement - Fire Training	0.00		13,600.00	
			Transaction Total	13,600.00		13,600.00	
02/18/2026		795	Transaction Description: FFM Excess Funds				
	110-11211		General Fund Checking	346.25		0.00	
	110-11221		First Farmers General Fund Savings	0.00		346.25	
			Transaction Total	346.25		346.25	

Fund : 110		General Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
02/20/2026		799	Transaction Description: Rental fee went to gen fund				
	110-21417		Due to Parks & Recreation		0.00		200.00
	110-32915		Alarm Reg Fees - General Fund		200.00		0.00
			Transaction Total		200.00		200.00
02/24/2026		808	Transaction Description: 110 Deffered Revenue recognized in this FY				
	110-13740		Due From State Of Tenn - State		0.00		64,916.55
	110-13760		Due From County Gov't - Cty-Sh		0.00		90,350.16
	110-22092		Deferred Revenue		155,266.71		0.00
			Transaction Total		155,266.71		155,266.71
02/25/2026		812	Transaction Description: deposit slips				
	110-11211		General Fund Checking		0.00		29.25
	110-41500-310		Finance & Administration - Office		29.25		0.00
			Transaction Total		29.25		29.25
02/25/2026		813	Transaction Description: Kate's cobra Feb 2026				
	110-11211		General Fund Checking		853.13		0.00
	110-13290		Other Accounts Receivable		0.00		853.13
			Transaction Total		853.13		853.13
02/25/2026		814	Transaction Description: cigna rounding				
	110-11211		General Fund Checking		0.00		0.02
	110-36100		Interest Earnings		0.02		0.00
			Transaction Total		0.02		0.02
02/26/2026		815	Transaction Description: To reclass per M. Haywood				
	110-41500-924		Information Technology - Administration		0.00		308.88
	110-41640-924		Data Processing - Information Technology		308.88		0.00
			Transaction Total		308.88		308.88
02/27/2026		846	Transaction Description: 2.28.2026 2892				
	110-11211		General Fund Checking		1,453.62		0.00
	110-36100		Interest Earnings		0.00		1,453.62
			Transaction Total		1,453.62		1,453.62

Fund : 110		General Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
02/28/2026	Transaction # 862	Transaction Description: 2/28 2906 int					
	110-11212	Heritage - Payroll	9.82	0.00			
	110-36100	Interest Earnings	0.00	9.82			
		Transaction Total	9.82	9.82			
02/28/2026	Transaction # 865	Transaction Description: 2.28 int					
	110-11219	United Community - General Construction	915.69	0.00			
	110-36100	Interest Earnings	0.00	915.69			
		Transaction Total	915.69	915.69			
02/28/2026	Transaction # 867	Transaction Description: 2.28 int					
	110-11219	United Community - General Construction	819.52	0.00			
	110-36100	Interest Earnings	0.00	819.52			
		Transaction Total	819.52	819.52			
02/28/2026	Transaction # 870	Transaction Description: 2.28 int					
	110-11213	Heritage - Sex Offender Registry	4.39	0.00			
	110-36100	Interest Earnings	0.00	4.39			
		Transaction Total	4.39	4.39			
02/28/2026	Transaction # 875	Transaction Description: 2.28 FFM					
	110-11221	First Farmers General Fund Savings	2,967.55	0.00			
	110-36100	Interest Earnings	0.00	2,967.55			
		Transaction Total	2,967.55	2,967.55			
Total For Fund: 110			785,597.18	785,597.18			

Fund : 121		State Street Aid		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
02/18/2026		795	Transaction Description: FFM Excess Funds				
	121-11321		Heritage State Street Aid Checking	620.77	0.00		
	121-11322		FFMB State Street Aid Savings	0.00	620.77		
			Transaction Total	620.77	620.77		
02/24/2026		809	Transaction Description: 121 Deffered Revenue recognized in this FY				
	121-13740		Due From State Of Tenn - State Rev Alloc	0.00	534,163.70		
	121-22092		Deferred Revenue	27,160.36	0.00		
	121-22092		Deferred Revenue	457,713.20	0.00		
	121-22092		Deferred Revenue	33,861.27	0.00		
	121-22092		Deferred Revenue	15,428.87	0.00		
			Transaction Total	534,163.70	534,163.70		
02/28/2026		858	Transaction Description: 2.28 2922 int				
	121-11321		Heritage State Street Aid Checking	273.64	0.00		
	121-36100		Interest Earnings	0.00	273.64		
			Transaction Total	273.64	273.64		
02/28/2026		875	Transaction Description: 2.28 FFM				
	121-11322		FFMB State Street Aid Savings	176.31	0.00		
	121-36100		Interest Earnings	0.00	176.31		
			Transaction Total	176.31	176.31		
			Total For Fund: 121	535,234.42	535,234.42		

Fund : 123		Solid Waste/Sanitation		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
02/09/2026	Transaction # 741	Transaction Description: 2.9.2026 transfers					
	123-11100	Cash On Hand	0.00	2,834.79			
	123-11211	Heritage Sanitation Checking	171.00	0.00			
	123-11211	Heritage Sanitation Checking	2,834.79	0.00			
	123-11405	Credit Card Receivable	0.00	171.00			
		Transaction Total	3,005.79	3,005.79			
02/17/2026	Transaction # 792	Transaction Description: PEP Building Ins Prepaid 2026					
	123-14600	Prepaid Expense	211.39	0.00			
	123-43200-510	Insurance General (Tml) -	0.00	211.39			
		Transaction Total	211.39	211.39			
02/17/2026	Transaction # 793	Transaction Description: 2.13 dt					
	123-11100	Cash On Hand	0.00	3,663.49			
	123-11211	Heritage Sanitation Checking	3,663.49	0.00			
	123-11211	Heritage Sanitation Checking	178.80	0.00			
	123-11405	Credit Card Receivable	0.00	178.80			
		Transaction Total	3,842.29	3,842.29			
02/19/2026	Transaction # 797	Transaction Description: wrong entry					
	123-13221	Accounts Receivable - Customers	0.00	40.80			
	123-27100	Fund Balance - Unappropriated	40.80	0.00			
		Transaction Total	40.80	40.80			
02/23/2026	Transaction # 803	Transaction Description: Billing - Journal - Service					
	123-13221	Accounts Receivable - Customers	0.00	40.00			
	123-34410	Solid Waste Collection Charges	40.00	0.00			
		Transaction Total	40.00	40.00			
02/23/2026	Transaction # 805	Transaction Description: to correct Maury Co. Fire					
	123-13221	Accounts Receivable - Customers	0.00	40.00			
	123-13260	Returned Checks Receivable	40.00	0.00			
		Transaction Total	40.00	40.00			

Fund : 123		Solid Waste/Sanitation		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
02/23/2026		806	Transaction Description: returned ach's				
	123-11211		Heritage Sanitation Checking		0.00		115.33
	123-13260		Returned Checks Receivable		115.33		0.00
			Transaction Total		115.33		115.33
02/28/2026		821	Transaction Description: Billing - Service				
	123-13221		Accounts Receivable - Customers		1,784.60		0.00
	123-34410		Solid Waste Collection Charges		0.00		1,784.60
			Transaction Total		1,784.60		1,784.60
02/28/2026		822	Transaction Description: Billing - Service				
	123-13221		Accounts Receivable - Customers		11,196.00		0.00
	123-34410		Solid Waste Collection Charges		0.00		11,196.00
			Transaction Total		11,196.00		11,196.00
02/28/2026		826	Transaction Description: Billing - Service				
	123-13221		Accounts Receivable - Customers		40,481.20		0.00
	123-34410		Solid Waste Collection Charges		0.00		40,481.20
			Transaction Total		40,481.20		40,481.20
02/28/2026		837	Transaction Description: Penalty Applied - Penalty				
	123-13221		Accounts Receivable - Customers		503.29		0.00
	123-37191		Forfeited Discounts and Penalties		0.00		503.29
			Transaction Total		503.29		503.29
02/28/2026		842	Transaction Description: to correct Maury Fire trans				
	123-13221		Accounts Receivable - Customers		40.00		0.00
	123-34410		Solid Waste Collection Charges		0.00		40.00
			Transaction Total		40.00		40.00
02/28/2026		848	Transaction Description: Write Off				
	123-13221		Accounts Receivable - Customers		0.00		580.00
	123-13222		Est Uncollect Accts Rec-Custom		580.00		0.00
			Transaction Total		580.00		580.00

Fund : 123		Solid Waste/Sanitation		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
02/28/2026		850	Transaction Description: Write Off				
	123-13221		Accounts Receivable - Customers	0.00		5,825.63	
	123-13222		Est Uncollect Accts Rec-Custom	5,825.63		0.00	
			Transaction Total	5,825.63		5,825.63	
02/28/2026		852	Transaction Description: Write-Off				
	123-13221		Accounts Receivable - Customers	0.00		42.40	
	123-13222		Est Uncollect Accts Rec-Custom	42.40		0.00	
			Transaction Total	42.40		42.40	
02/28/2026		861	Transaction Description: 2.28 2930 int				
	123-11211		Heritage Sanitation Checking	193.10		0.00	
	123-36100		Sanitation Interest Sanitation Interest Special Re	0.00		193.10	
			Transaction Total	193.10		193.10	
02/28/2026		864	Transaction Description: 2.28 united interest				
	123-11212		Sanitation Construction	415.39		0.00	
	123-37910		Interest Earnings	0.00		415.39	
			Transaction Total	415.39		415.39	
02/28/2026		878	Transaction Description: Sanitation Equipment				
	123-17000		Accumulated Depreciation	0.00		2,271.37	
	123-43200-541		Sanitation Services - Provision For Depreciation	2,271.37		0.00	
			Transaction Total	2,271.37		2,271.37	
			Total For Fund: 123	70,628.58		70,628.58	

Fund : 124	Industrial Development	Transaction Type:	Journal Entry		
Account Number		Description		Debit Amount	Credit Amount
Date: 02/28/2026	Transaction # 863	Transaction Description: 2.28 int 2949 3864			
	124-11211	Heritage Industrial Development Checking		12.84	0.00
	124-36100	Interest Earnings		0.00	12.84
		Transaction Total		12.84	12.84
	Total For Fund: 124			12.84	12.84

Fund : 125		Drug Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description				
Date:	02/28/2026	Transaction #	863	Transaction Description: 2.28 int 2949 3864			
		125-11321		Heritage Drug Fund Checking		55.47	0.00
		125-36100		Interest Earnings - Drug Fund		0.00	55.47
				Transaction Total		55.47	55.47
Date:	02/28/2026	Transaction #	871	Transaction Description: 2.28 3872			
		125-11322		Heritage - Confidential Drug Fund		1.53	0.00
		125-36100		Interest Earnings - Drug Fund		0.00	1.53
				Transaction Total		1.53	1.53
		Total For Fund:	125			57.00	57.00

Fund : 171		Capital Projects		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description	Debit Amount	Credit Amount		
Date:	02/24/2026	Transaction #	811	Transaction Description: 171 Deffered Revenue recognized in this FY			
		171-13740	Due From State Of Tenn - State Rev Alloc	0.00		2,042,278.24	
		171-22092	Deferred Revenue	2,042,278.24			0.00
			Transaction Total	2,042,278.24		2,042,278.24	
Date:	02/28/2026	Transaction #	864	Transaction Description: 2.28 united interest			
		171-11211	United Community - Capital Projects	762.22			0.00
		171-36100	Interest Earnings	0.00			762.22
			Transaction Total	762.22		762.22	
		Total For Fund:	171	2,043,040.46		2,043,040.46	

Fund : 210	Debt Service	Transaction Type:	Journal Entry		
Account Number		Description		Debit Amount	Credit Amount
Date: 02/28/2026	Transaction # 872	Transaction Description: 2.28 int			
	210-11211	Heritage - Debt Service Fund		0.18	0.00
	210-36100	Interest Earnings		0.00	0.18
		Transaction Total		0.18	0.18
	Total For Fund: 210			0.18	0.18

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
02/04/2026		732	Transaction Description: CDBG Pay App #10				
	413-11211		Heritage - Water Wastewater Checking		77,088.12		0.00
	413-33111		CDBG City		0.00		77,088.12
			Transaction Total		77,088.12		77,088.12
02/09/2026		741	Transaction Description: 2.9.2026 transfers				
	413-11100		Cash On Hand		0.00		20,460.67
	413-11100		Cash On Hand		0.00		300.00
	413-11211		Heritage - Water Wastewater Checking		20,460.67		0.00
	413-11211		Heritage - Water Wastewater Checking		1,027.08		0.00
	413-11212		Water Deposit Checking		300.00		0.00
	413-11405		Credit Card Receivable		0.00		1,027.08
			Transaction Total		21,787.75		21,787.75
02/11/2026		757	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		3,137.00		0.00
	413-52200-631		Interest On Bonded Debt - Water/Sewer		1,877.00		0.00
			Transaction Total		5,014.00		5,014.00
02/11/2026		758	Transaction Description: to correct access fee interest				
	413-11212		Water Deposit Checking		0.00		611.66
	413-11212		Water Deposit Checking		0.00		611.66
	413-37910		Interest Earnings		1,223.32		0.00
			Transaction Total		1,223.32		1,223.32
02/12/2026		782	Transaction Description: ARPA Pay App 7				
	413-11216		United Community - Wastewater overrun account		912,674.08		0.00
	413-33140		ARPA funds from State		0.00		912,674.08
			Transaction Total		912,674.08		912,674.08
02/11/2026		785	Transaction Description: int correction				
	413-11211		Heritage - Water Wastewater Checking		0.52		0.00
	413-37910		Interest Earnings		0.00		0.52
			Transaction Total		0.52		0.52

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
02/12/2026		787	Transaction Description: ARPA Grant reimb in wrong GL				
	413-13611		Due From General Fund	5,250.00	0.00		
	413-33140		ARPA funds from State	0.00	5,250.00		
			Transaction Total	5,250.00	5,250.00		
02/12/2026		788	Transaction Description: Retainage Feb				
	413-11216		United Community - Wastewater overrun account	0.00	1,846.95		
	413-11223		UCB Retainage	1,846.95	0.00		
			Transaction Total	1,846.95	1,846.95		
02/17/2026		789	Transaction Description: Ameriflex prepaid RHRA				
	413-14600		Prepaid Expense	0.00	1,468.70		
	413-14600		Prepaid Expense	0.00	476.61		
	413-14600		Prepaid Expense	0.00	600.00		
	413-52100-143		Retirement - Current - Water And Sewer	1,272.66	0.00		
	413-52200-143		Retirement - Current - Water And Sewer	1,272.65	0.00		
			Transaction Total	2,545.31	2,545.31		
02/17/2026		791	Transaction Description: Prepaid PEP 2025				
	413-14600		Prepaid Expense	0.00	11,804.35		
	413-52100-510		Insurance - General - Water And Sewer	6,674.69	0.00		
				5,129.66	0.00		
			Transaction Total	11,804.35	11,804.35		
02/17/2026		792	Transaction Description: PEP Building Ins Prepaid 2026				
	413-14600		Prepaid Expense	16,617.83	0.00		
	413-52100-510		Insurance - General - Water And Sewer	0.00	9,414.38		
				0.00	7,203.45		
			Transaction Total	16,617.83	16,617.83		

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description		Debit Amount	Credit Amount		
02/17/2026	Transaction # 793	Transaction Description: 2.13 dt					
	413-11100	Cash On Hand		0.00	125.00		
	413-11100	Cash On Hand		0.00	19,829.73		
	413-11211	Heritage - Water Wastewater Checking		19,829.73	0.00		
	413-11211	Heritage - Water Wastewater Checking		990.96	0.00		
	413-11212	Water Deposit Checking		125.00	0.00		
	413-11405	Credit Card Receivable		0.00	990.96		
		Transaction Total		20,945.69	20,945.69		
02/18/2026	Transaction # 795	Transaction Description: FFM Excess Funds					
	413-11211	Heritage - Water Wastewater Checking		845.36	0.00		
	413-11212	Water Deposit Checking		828.11	0.00		
	413-11221	FFMB Water/Wastewater Savings		0.00	845.36		
	413-11222	FFMB Water Deposit Savings		0.00	828.11		
		Transaction Total		1,673.47	1,673.47		
02/23/2026	Transaction # 800	Transaction Description: Billing - Journal - Service					
	413-13221	Accounts Receivable - Customer		0.00	45.94		
	413-37120	Flat Rate Water Sales To Gen C		45.94	0.00		
		Transaction Total		45.94	45.94		
02/23/2026	Transaction # 801	Transaction Description: Billing - Journal - Service					
	413-13221	Accounts Receivable - Customer		0.00	104.20		
	413-37210	Sewer Service Charges		104.20	0.00		
		Transaction Total		104.20	104.20		
02/23/2026	Transaction # 804	Transaction Description: Billing - Journal - Tax					
	413-13221	Accounts Receivable - Customer		0.00	4.48		
	413-21521	Due To State Dept Of Rev - Sal		4.48	0.00		
		Transaction Total		4.48	4.48		

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
02/23/2026	Transaction # 805	Transaction Description: to correct Maury Co. Fire					
	413-13221	Accounts Receivable - Customer		0.00		45.94	
	413-13221	Accounts Receivable - Customer		0.00		4.48	
	413-13221	Accounts Receivable - Customer		0.00		104.20	
	413-13260	Returned Checks Receivable - Water And Sewer		104.20		0.00	
	413-13260	Returned Checks Receivable - Water And Sewer		45.94		0.00	
	413-21521	Due To State Dept Of Rev - Sal		4.48		0.00	
		Transaction Total		154.62		154.62	
02/23/2026	Transaction # 806	Transaction Description: returned ach's					
	413-11211	Heritage - Water Wastewater Checking		0.00		809.85	
	413-13260	Returned Checks Receivable - Water And Sewer		809.85		0.00	
		Transaction Total		809.85		809.85	
02/23/2026	Transaction # 807	Transaction Description: TO CORRECT MAURY CO FIRE TAX					
	413-13221	Accounts Receivable - Customer		0.00		4.48	
	413-13260	Returned Checks Receivable - Water And Sewer		4.48		0.00	
		Transaction Total		4.48		4.48	
02/27/2026	Transaction # 816	Transaction Description: CDBG Sewer Grant					
	413-33110	CDBG - County		3,724.00		0.00	
	413-52200-941	Sewer - Grants Expenditures		0.00		3,724.00	
		Transaction Total		3,724.00		3,724.00	
02/28/2026	Transaction # 818	Transaction Description: Billing - Adjustment - Service					
	413-13221	Accounts Receivable - Customer		0.00		687.33	
	413-37120	Flat Rate Water Sales To Gen C		687.33		0.00	
		Transaction Total		687.33		687.33	
02/28/2026	Transaction # 819	Transaction Description: Billing - Adjustment - Service					
	413-13221	Accounts Receivable - Customer		0.00		701.42	
	413-37210	Sewer Service Charges		701.42		0.00	
		Transaction Total		701.42		701.42	

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
02/28/2026	Transaction # 820	Transaction Description: Billing - Adjustment - Tax					
	413-13221	Accounts Receivable - Customer			0.00		67.04
	413-21521	Due To State Dept Of Rev - Sal			67.04		0.00
		Transaction Total			67.04		67.04
02/28/2026	Transaction # 824	Transaction Description: Billing - Service					
	413-13221	Accounts Receivable - Customer			179,443.29		0.00
	413-37120	Flat Rate Water Sales To Gen C			0.00		179,443.29
		Transaction Total			179,443.29		179,443.29
02/28/2026	Transaction # 827	Transaction Description: Billing - Service					
	413-13221	Accounts Receivable - Customer			173,749.07		0.00
	413-37210	Sewer Service Charges			0.00		173,749.07
		Transaction Total			173,749.07		173,749.07
02/28/2026	Transaction # 829	Transaction Description: Billing - Service					
	413-13221	Accounts Receivable - Customer			7,035.20		0.00
	413-37210	Sewer Service Charges			0.00		7,035.20
		Transaction Total			7,035.20		7,035.20
02/28/2026	Transaction # 830	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
02/28/2026	Transaction # 832	Transaction Description: Billing - Tax					
	413-13221	Accounts Receivable - Customer			13,716.60		0.00
	413-21521	Due To State Dept Of Rev - Sal			0.00		13,716.60
		Transaction Total			13,716.60		13,716.60
02/28/2026	Transaction # 834	Transaction Description: Cutoff Service Fee-Water					
	413-13221	Accounts Receivable - Customer			2,850.00		0.00
	413-37190	Other Operating Revenues - Wat			0.00		2,850.00
		Transaction Total			2,850.00		2,850.00

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
02/28/2026	Transaction # 835	Transaction Description: Deposit - Apply					
	413-13221	Accounts Receivable - Customer		0.00		3,770.00	
	413-21910	Customer Deposits		3,770.00		0.00	
		Transaction Total		3,770.00		3,770.00	
02/28/2026	Transaction # 838	Transaction Description: Penalty Applied - Penalty					
	413-13221	Accounts Receivable - Customer		1,461.13		0.00	
	413-37191	Forfeited Discounts And Penalt		0.00		1,461.13	
		Transaction Total		1,461.13		1,461.13	
02/28/2026	Transaction # 839	Transaction Description: Penalty Applied - Penalty					
	413-13221	Accounts Receivable - Customer		1,699.76		0.00	
	413-37191	Forfeited Discounts And Penalt		0.00		1,699.76	
		Transaction Total		1,699.76		1,699.76	
02/28/2026	Transaction # 841	Transaction Description: Return Payment Fee Water					
	413-13221	Accounts Receivable - Customer		180.00		0.00	
	413-37199	Miscellaneous - Water		0.00		180.00	
		Transaction Total		180.00		180.00	
02/28/2026	Transaction # 842	Transaction Description: to correct Maury Fire trans					
	413-13221	Accounts Receivable - Customer		150.14		0.00	
	413-37120	Flat Rate Water Sales To Gen C		0.00		150.14	
		Transaction Total		150.14		150.14	
02/28/2026	Transaction # 843	Transaction Description: to correct Maury Co. Fire					
	413-13221	Accounts Receivable - Customer		8.96		0.00	
	413-21521	Due To State Dept Of Rev - Sal		0.00		8.96	
		Transaction Total		8.96		8.96	
02/28/2026	Transaction # 847	Transaction Description: Write Off					
	413-13221	Accounts Receivable - Customer		0.00		14,331.80	
	413-13222	Est Uncollect Accts Rec-Custom - Water And		14,331.80		0.00	
		Transaction Total		14,331.80		14,331.80	

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
02/28/2026	Transaction # 851	Transaction Description: Write Off					
	413-13221	Accounts Receivable - Customer	0.00	9,965.64			
	413-13222	Est Uncollect Accts Rec-Custom - Water And	9,965.64	0.00			
		Transaction Total	9,965.64	9,965.64			
02/28/2026	Transaction # 853	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	12,851.00	0.00			
	413-52200-631	Interest On Bonded Debt - Water/Sewer	6,000.00	0.00			
		Transaction Total	18,851.00	18,851.00			
02/28/2026	Transaction # 854	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	8,840.57	0.00			
	413-52100-631	Interest On Bonded Debt - Water And Sewer	8,102.43	0.00			
		Transaction Total	16,943.00	16,943.00			
02/28/2026	Transaction # 855	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	336.83	0.00			
	413-52100-631	Interest On Bonded Debt - Water And Sewer	317.17	0.00			
		Transaction Total	654.00	654.00			
02/28/2026	Transaction # 856	Transaction Description: 2.28 int					
	413-11211	Heritage - Water Wastewater Checking	424.68	0.00			
	413-37910	Interest Earnings	0.00	424.68			
		Transaction Total	424.68	424.68			
02/28/2026	Transaction # 857	Transaction Description: 2.28 int					
	413-11212	Water Deposit Checking	248.79	0.00			
	413-37910	Interest Earnings	0.00	248.79			
		Transaction Total	248.79	248.79			

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description		Debit Amount	Credit Amount		
02/28/2026	Transaction # 864	Transaction Description: 2.28 united interest					
	413-11214	United Community Water/Wastewater		143.88	0.00		
	413-11216	United Community - Wastewater overrun account		6,351.17	0.00		
	413-11223	UCB Retainage		159.62	0.00		
	413-11312	Water Access Fees		1,144.85	0.00		
	413-37910	Interest Earnings		0.00	6,351.17		
	413-37910	Interest Earnings		0.00	1,144.85		
	413-37910	Interest Earnings		0.00	159.62		
	413-37910	Interest Earnings		0.00	143.88		
		Transaction Total		7,799.52	7,799.52		
02/28/2026	Transaction # 866	Transaction Description: 2.28 5077 int					
	413-11223	UCB Retainage		159.62	0.00		
	413-37910	Interest Earnings		0.00	159.62		
		Transaction Total		159.62	159.62		
02/28/2026	Transaction # 868	Transaction Description: 2.28 5077					
	413-11223	UCB Retainage		159.62	0.00		
	413-37910	Interest Earnings		0.00	159.62		
		Transaction Total		159.62	159.62		
02/28/2026	Transaction # 869	Transaction Description: to reverse double entry					
	413-11223	UCB Retainage		0.00	319.24		
	413-37910	Interest Earnings		319.24	0.00		
		Transaction Total		319.24	319.24		
02/28/2026	Transaction # 875	Transaction Description: 2.28 FFM					
	413-11221	FFMB Water/Wastewater Savings		1,187.71	0.00		
	413-11222	FFMB Water Deposit Savings		1,001.89	0.00		
	413-37910	Interest Earnings		0.00	1,001.89		
	413-37910	Interest Earnings		0.00	1,187.71		
		Transaction Total		2,189.60	2,189.60		

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
02/28/2026	Transaction # 876	Transaction Description: Water Equip Mach & Equip Shared					
	413-16410-942	Allowance For Depreciation - Equip (Cr) -	0.00	335.89			
	413-52200-541	Provision For Depreciation - Water And Sewer	335.89	0.00			
		Transaction Total	335.89	335.89			
02/28/2026	Transaction # 879	Transaction Description: Water Sewer Shared Equip Vehicles					
	413-16410-949	Allowance For Depreciation - Equip (Cr) - Vehicles	0.00	1,374.90			
	413-52100-541	Provision For Depreciation - Water And Sewer	1,374.90	0.00			
		Transaction Total	1,374.90	1,374.90			
02/28/2026	Transaction # 880	Transaction Description: Sewer Plant					
	413-16621-932	Allowance For Dep - Sewer - Plant	0.00	21,850.38			
	413-52200-541	Provision For Depreciation - Water And Sewer	21,850.38	0.00			
		Transaction Total	21,850.38	21,850.38			
02/28/2026	Transaction # 881	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			
02/28/2026	Transaction # 882	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			
02/28/2026	Transaction # 883	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			
02/28/2026	Transaction # 885	Transaction Description: Water Equip Mach & Equip Shared					
	413-16410-942	Allowance For Depreciation - Equip (Cr) -	0.00	335.89			
	413-52100-541	Provision For Depreciation - Water And Sewer	335.89	0.00			
		Transaction Total	335.89	335.89			

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
02/28/2026		887	Transaction Description: Water Equip Machinery				
	413-16410-942		Allowance For Depreciation - Equip (Cr) -		0.00		129.12
	413-52100-541		Provision For Depreciation - Water And Sewer		129.12		0.00
			Transaction Total		129.12		129.12
02/28/2026		888	Transaction Description: Water Sewer Shared Office				
	413-16410-921		Allowance For Depreciation - Equip (Cr) -		0.00		23.45
	413-52100-541		Provision For Depreciation - Water And Sewer		23.45		0.00
			Transaction Total		23.45		23.45
02/28/2026		891	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
02/28/2026		892	Transaction Description: Water Sewer Shared Office				
	413-16410-921		Allowance For Depreciation - Equip (Cr) -		0.00		23.45
	413-52200-541		Provision For Depreciation - Water And Sewer		23.45		0.00
			Transaction Total		23.45		23.45
02/28/2026		893	Transaction Description: Water Sewer Shared Equip Vehicles				
	413-16410-949		Allowance For Depreciation - Equip (Cr) - Vehicles		0.00		1,374.90
	413-52200-541		Provision For Depreciation - Water And Sewer		1,374.90		0.00
			Transaction Total		1,374.90		1,374.90
02/28/2026		894	Transaction Description: Water Plant Distribution				
	413-16611-934		Allowance For Dep - Water - Collection and		0.00		15,458.13
	413-52100-541		Provision For Depreciation - Water And Sewer		15,458.13		0.00
			Transaction Total		15,458.13		15,458.13
02/28/2026		895	Transaction Description: Water Plant				
	413-16611-932		Allowance For Dep - Water Plant - Water Plant		0.00		22,152.84
	413-52100-541		Provision For Depreciation - Water And Sewer		22,152.84		0.00
			Transaction Total		22,152.84		22,152.84

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
02/28/2026		896	Transaction Description: Sewer Plant Collection				
	413-16621-934		Allowance For Dep - Sewer - Collection and	0.00		10,284.36	
	413-52200-541		Provision For Depreciation - Water And Sewer	10,284.36			0.00
			Transaction Total	10,284.36		10,284.36	
02/28/2026		898	Transaction Description: to correct Jan 2018 Sewer Plant				
	413-23125		Loan Payable - 2018 Sewer Plant Part 1	12,839.00			0.00
	413-23125		Loan Payable - 2018 Sewer Plant Part 1	0.00			6,012.00
	413-52200-631		Interest On Bonded Debt - Water/Sewer	6,012.00			0.00
	413-52200-631		Interest On Bonded Debt - Water/Sewer	0.00			12,839.00
			Transaction Total	18,851.00		18,851.00	
	Total For Fund: 413			1,634,314.36		1,634,314.36	

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
02/09/2026	Transaction # 741	Transaction Description: 2.9.2026 transfers					
	415-11100	Cash On Hand	0.00	20,566.65			
	415-11100	Cash On Hand	0.00	375.00			
	415-11211	Heritage Gas Checking	20,566.65	0.00			
	415-11211	Heritage Gas Checking	547.39	0.00			
	415-11212	Heritage Gas Deposit	375.00	0.00			
	415-11405	Credit Card Receivable	0.00	547.39			
		Transaction Total	21,489.04	21,489.04			
02/11/2026	Transaction # 758	Transaction Description: to correct access fee interest					
	415-11212	Heritage Gas Deposit	0.00	611.66			
	415-11212	Heritage Gas Deposit	0.00	611.66			
	415-37910	Interest Earnings	1,223.32	0.00			
		Transaction Total	1,223.32	1,223.32			
02/17/2026	Transaction # 790	Transaction Description: Ameriflex Prepaid RHRA					
	415-14600	Prepaid Expense	0.00	734.34			
	415-14600	Prepaid Expense	0.00	476.61			
	415-14600	Prepaid Expense	0.00	1,200.00			
	415-52400-143	Retirement - Current - Natural Gas	2,410.95	0.00			
		Transaction Total	2,410.95	2,410.95			
02/17/2026	Transaction # 792	Transaction Description: PEP Building Ins Prepaid 2026					
	415-14600	Prepaid Expense	0.00	3,077.89			
	415-52400-510	Insurance - General - Natural Gas	3,077.89	0.00			
		Transaction Total	3,077.89	3,077.89			
02/17/2026	Transaction # 793	Transaction Description: 2.13 dt					
	415-11100	Cash On Hand	0.00	207,923.17			
	415-11100	Cash On Hand	0.00	125.00			
	415-11211	Heritage Gas Checking	325.91	0.00			
	415-11211	Heritage Gas Checking	207,923.17	0.00			
	415-11212	Heritage Gas Deposit	125.00	0.00			
	415-11405	Credit Card Receivable	0.00	325.91			
		Transaction Total	208,374.08	208,374.08			

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
Date: 02/18/2026	Transaction # 795	Transaction Description: FFM Excess Funds					
	415-11211	Heritage Gas Checking	709.33	0.00			
	415-11212	Heritage Gas Deposit	931.58	0.00			
	415-11221	FFMB Gas Savings	0.00	709.33			
	415-11223	FFMB Gas Deposit Savings	0.00	931.58			
		Transaction Total	1,640.91	1,640.91			
Date: 02/18/2026	Transaction # 796	Transaction Description: Interest Earned 1.30.26					
	415-11224	Gas CD Heritage \$1M	3,304.20	0.00			
	415-37910	Interest Earnings	0.00	3,304.20			
		Transaction Total	3,304.20	3,304.20			
Date: 02/23/2026	Transaction # 802	Transaction Description: Billing - Journal - Service					
	415-13221	Accounts Receivable - Customer	0.00	25.00			
	415-37411	Metered Residential Gas Sales	25.00	0.00			
		Transaction Total	25.00	25.00			
Date: 02/23/2026	Transaction # 805	Transaction Description: to correct Maury Co. Fire					
	415-13221	Accounts Receivable - Customer	0.00	25.00			
	415-13260	Returned Checks Receivable - Natural Gas	25.00	0.00			
		Transaction Total	25.00	25.00			
Date: 02/23/2026	Transaction # 806	Transaction Description: returned ach's					
	415-11211	Heritage Gas Checking	0.00	424.14			
	415-13260	Returned Checks Receivable - Natural Gas	424.14	0.00			
		Transaction Total	424.14	424.14			
Date: 02/28/2026	Transaction # 817	Transaction Description: Billing - Adjustment - Service					
	415-13221	Accounts Receivable - Customer	320,182.01	0.00			
	415-37412	Meter Commercial And Industrial	0.00	320,182.01			
		Transaction Total	320,182.01	320,182.01			
Date: 02/28/2026	Transaction # 823	Transaction Description: Billing - Service					
	415-13221	Accounts Receivable - Customer	289,194.52	0.00			
	415-37411	Metered Residential Gas Sales	0.00	289,194.52			
		Transaction Total	289,194.52	289,194.52			

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
02/28/2026	Transaction # 825	Transaction Description: Billing - Service					
	415-13221	Accounts Receivable - Customer		200,504.53		0.00	
	415-37412	Meter Commercial And Industrial		0.00		200,504.53	
		Transaction Total		200,504.53		200,504.53	
02/28/2026	Transaction # 828	Transaction Description: Billing - Service					
	415-13221	Accounts Receivable - Customer		124,352.11		0.00	
	415-37412	Meter Commercial And Industrial		0.00		124,352.11	
		Transaction Total		124,352.11		124,352.11	
02/28/2026	Transaction # 831	Transaction Description: Billing - Tax					
	415-13221	Accounts Receivable - Customer		9,781.25		0.00	
	415-21521	Due To State Dept Of Rev-Sa Tx		0.00		9,781.25	
		Transaction Total		9,781.25		9,781.25	
02/28/2026	Transaction # 833	Transaction Description: Cutoff Service Fee-Gas					
	415-13221	Accounts Receivable - Customer		150.00		0.00	
	415-37190	Other Operating Revenues - Water		0.00		150.00	
		Transaction Total		150.00		150.00	
02/28/2026	Transaction # 836	Transaction Description: Deposit - Apply					
	415-13221	Accounts Receivable - Customer		0.00		1,950.00	
	415-21910	Customer Deposits		1,950.00		0.00	
		Transaction Total		1,950.00		1,950.00	
02/28/2026	Transaction # 840	Transaction Description: Penalty Applied - Penalty					
	415-13221	Accounts Receivable - Customer		1,707.58		0.00	
	415-37191	Forfeited Discounts And Penalt		0.00		1,707.58	
		Transaction Total		1,707.58		1,707.58	
02/28/2026	Transaction # 842	Transaction Description: to correct Maury Fire trans					
	415-13221	Accounts Receivable - Customer		25.00		0.00	
	415-37411	Metered Residential Gas Sales		0.00		25.00	
		Transaction Total		25.00		25.00	

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
Date: 02/28/2026	Transaction # 844	Transaction Description: to correct mc fire					
	415-13221	Accounts Receivable - Customer	25.00	0.00			
	415-37190	Other Operating Revenues - Water	0.00	25.00			
		Transaction Total	25.00	25.00			
Date: 02/28/2026	Transaction # 849	Transaction Description: Write Off					
	415-13221	Accounts Receivable - Customer	0.00	3,942.90			
	415-13222	Est Uncollect Accts Rec-Custom	3,942.90	0.00			
		Transaction Total	3,942.90	3,942.90			
Date: 02/28/2026	Transaction # 857	Transaction Description: 2.28 int					
	415-11212	Heritage Gas Deposit	248.79	0.00			
	415-37910	Interest Earnings	0.00	248.79			
		Transaction Total	248.79	248.79			
Date: 02/15/2026	Transaction # 859	Transaction Description: TO CORRECT 2.28 DEP					
	415-11211	Heritage Gas Checking	0.00	1,000.00			
	415-21910	Customer Deposits	1,000.00	0.00			
		Transaction Total	1,000.00	1,000.00			
Date: 02/28/2026	Transaction # 860	Transaction Description: TO CORRECT UNCLAIMED PROP					
	415-11211	Heritage Gas Checking	0.00	116.68			
	415-37411	Metered Residential Gas Sales	116.68	0.00			
		Transaction Total	116.68	116.68			
Date: 02/28/2026	Transaction # 864	Transaction Description: 2.28 united interest					
	415-11217	Gas Construction United Community	2,277.44	0.00			
	415-37910	Interest Earnings	0.00	2,277.44			
		Transaction Total	2,277.44	2,277.44			
Date: 02/28/2026	Transaction # 875	Transaction Description: 2.28 FFM					
	415-11221	FFMB Gas Savings	5,557.78	0.00			
	415-11223	FFMB Gas Deposit Savings	1,029.00	0.00			
	415-37910	Interest Earnings	0.00	1,029.00			
	415-37910	Interest Earnings	0.00	5,557.78			
		Transaction Total	6,586.78	6,586.78			

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
02/28/2026		877	Transaction Description: Gas Distribution				
	415-16651		Allow For Dep - Nat Gas Plant		0.00		8,548.50
	415-52400-541		Provision For Depreciation - Natural Gas		8,548.50		0.00
			Transaction Total		8,548.50		8,548.50
02/28/2026		884	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
02/28/2026		886	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
02/28/2026		889	Transaction Description: Gas Administrative				
	415-16651		Allow For Dep - Nat Gas Plant		0.00		48.69
	415-52400-541		Provision For Depreciation - Natural Gas		48.69		0.00
			Transaction Total		48.69		48.69
02/28/2026		890	Transaction Description: Gas Building				
	415-16651		Allow For Dep - Nat Gas Plant		0.00		976.01
	415-52400-541		Provision For Depreciation - Natural Gas		976.01		0.00
			Transaction Total		976.01		976.01
02/28/2026		897	Transaction Description: Gas Vehicles				
	415-16651		Allow For Dep - Nat Gas Plant		0.00		5,727.23
	415-52400-541		Provision For Depreciation - Natural Gas		5,727.23		0.00
			Transaction Total		5,727.23		5,727.23
02/28/2026		899	Transaction Description: Int Earned				
	415-11224		Gas CD Heritage \$1M		2,993.69		0.00
	415-37910		Interest Earnings		0.00		2,993.69
			Transaction Total		2,993.69		2,993.69

Template Name: LGC Defined Journal Entry Journal
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**City Of Mt. Pleasant
Journal Listing
February 2026**

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Date/Time: 3/11/2026 9:47 AM
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Fund : 612	Parks, Recreation, Community Center	Transaction Type: Journal Entry		
Account Number		Description	Debit Amount	Credit Amount
Total For Fund: 415			1,227,223.53	1,227,223.53

Fund : 612		Parks, Recreation, Community Center		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
02/23/2026	612-11211	798	Heritage Parks & Rec Checking	55,146.49			0.00
	612-33490		Other State Grants	0.00			55,146.49
			Transaction Total	55,146.49			55,146.49
02/20/2026	612-13611	799	Due From General Fund	200.00			0.00
	612-35200		Rental Fees And Other Sources	0.00			200.00
			Transaction Total	200.00			200.00
02/24/2026	612-13740	810	Due From State Of Tenn - State Rev Alloc	0.00			58,113.14
	612-22092		Deffered Revenue	58,113.14			0.00
			Transaction Total	58,113.14			58,113.14
02/28/2026	612-11211	873	Heritage Parks & Rec Checking	114.14			0.00
	612-36100		Interest Earnings	0.00			114.14
			Transaction Total	114.14			114.14
02/28/2026	612-11211	874	Heritage Parks & Rec Checking	0.02			0.00
	612-44400-142		Recreation - Hospital And Health Insurance	0.00			0.02
			Transaction Total	0.02			0.02
			Total For Fund: 612	113,573.79			113,573.79

Template Name: LGC Defined Journal Entry Journal
Created By: LGC

**City Of Mt. Pleasant
Journal Listing
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Fund : 612	Parks, Recreation, Community Center	Transaction Type: Journal Entry			
		Account Number	Description	Debit Amount	Credit Amount
Total	Journal Entry			6,409,682.34	6,409,682.34
