

Fund : 110		General Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
12/01/2025	Transaction # 471	Transaction Description: Excess Funds FFM					
	110-11211	General Fund Checking	447.16	0.00			
	110-11221	First Farmers General Fund Savings	0.00	447.16			
		<b>Transaction Total</b>	<b>447.16</b>	<b>447.16</b>			
12/09/2025	Transaction # 567	Transaction Description: BVP Drawdown					
	110-11211	General Fund Checking	209.80	0.00			
	110-33190	Other Federal Grants	0.00	209.80			
		<b>Transaction Total</b>	<b>209.80</b>	<b>209.80</b>			
12/10/2025	Transaction # 568	Transaction Description: 12.10.2025					
	110-11100	Cash On Hand	0.00	5,975.58			
	110-11211	General Fund Checking	170.00	0.00			
	110-11211	General Fund Checking	5,975.58	0.00			
	110-11405	Credit Card Receivable	0.00	170.00			
		<b>Transaction Total</b>	<b>6,145.58</b>	<b>6,145.58</b>			
12/15/2025	Transaction # 569	Transaction Description: 12.15.2025 transfer					
	110-11100	Cash On Hand	0.00	91,558.50			
	110-11211	General Fund Checking	152.90	0.00			
	110-11211	General Fund Checking	91,558.50	0.00			
	110-11405	Credit Card Receivable	0.00	152.90			
		<b>Transaction Total</b>	<b>91,711.40</b>	<b>91,711.40</b>			
12/26/2025	Transaction # 573	Transaction Description: FFM Excess Funds					
	110-11211	General Fund Checking	1,338.36	0.00			
	110-11211	General Fund Checking	553.22	0.00			
	110-11221	First Farmers General Fund Savings	0.00	553.22			
	110-11221	First Farmers General Fund Savings	0.00	1,338.36			
		<b>Transaction Total</b>	<b>1,891.58</b>	<b>1,891.58</b>			
12/29/2025	Transaction # 576	Transaction Description: Gov Deals IT					
	110-11211	General Fund Checking	39.00	0.00			
	110-36500	Sale Of Materials And Supplies	0.00	39.00			
		<b>Transaction Total</b>	<b>39.00</b>	<b>39.00</b>			

Fund : 110		General Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Transaction #	Transaction Description:			
12/30/2025			579	Fringe Benefits Year End			
	110-11211	General Fund Checking			0.00		3,352.13
	110-13617	Due From Sanitation - General Fund			178.16		0.00
	110-13643	Due From Water And Sewer Fund			682.21		0.00
	110-13645	Due From Natural Gas Fund			521.64		0.00
	110-13662	Due from Parks, Rec, and Community Center			136.72		0.00
	110-41500-141	Finance & Administration - Oasi (Employer's			152.98		0.00
	110-42100-141	Police - Oasi (Employer's Share)			729.88		0.00
	110-42200-141	Fire/Building and Codes - Oasi (Employer's Share)			805.80		0.00
	110-43100-141	Oasi (Employer's Share) - General Fund			144.74		0.00
		<b>Transaction Total</b>			<b>3,352.13</b>		<b>3,352.13</b>
12/31/2025			582	12.31 UB trans - corrected month			
	110-11100	Cash On Hand			336.50		0.00
	110-11211	General Fund Checking			6,931.00		0.00
	110-11405	Credit Card Receivable			90.00		0.00
	110-31100	Property Taxes (Current)			0.00		6,931.00
	110-32915	Alarm Reg Fees - General Fund			0.00		105.00
	110-35110	City Court Fines And Costs			0.00		321.50
		<b>Transaction Total</b>			<b>7,357.50</b>		<b>7,357.50</b>
12/31/2025			615	Cash Transfers			
	110-11211	General Fund Checking			0.00		18,790.75
	110-47200-761	Transfers to Community & Parks & Rec -			18,790.75		0.00
		<b>Transaction Total</b>			<b>18,790.75</b>		<b>18,790.75</b>
12/31/2025			616	12.31 int			
	110-11211	General Fund Checking			679.34		0.00
	110-11211	General Fund Checking			853.13		0.00
	110-13290	Other Accounts Receivable			0.00		853.13
	110-36100	Interest Earnings			0.00		679.34
		<b>Transaction Total</b>			<b>1,532.47</b>		<b>1,532.47</b>

Fund : 110		General Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
12/31/2025	110-11211	617	12.31 cigna rounding issue	General Fund Checking	0.00		0.03
	110-41500-142			Finance & Administration - Hospital And Health	0.03		0.00
			<b>Transaction Total</b>		<b>0.03</b>		<b>0.03</b>
12/31/2025	110-11211	618	to correct dec cigna rounding	General Fund Checking	0.06		0.00
	110-41500-142			Finance & Administration - Hospital And Health	0.00		0.06
			<b>Transaction Total</b>		<b>0.06</b>		<b>0.06</b>
12/31/2025	110-11212	623	12.31 interest	Heritage - Payroll	1.32		0.00
	110-11213			Heritage - Sex Offender Registry	5.12		0.00
	110-36100			Interest Earnings	0.00		5.12
	110-36100			Interest Earnings	0.00		1.32
			<b>Transaction Total</b>		<b>6.44</b>		<b>6.44</b>
12/31/2025	110-11211	629	12.31.2025 adj for 459	General Fund Checking	15.00		0.00
	110-11405			Credit Card Receivable	0.00		15.00
			<b>Transaction Total</b>		<b>15.00</b>		<b>15.00</b>
12/31/2025	110-11211	630	12.31 adj 618	General Fund Checking	0.00		0.06
	110-41500-142			Finance & Administration - Hospital And Health	0.06		0.00
			<b>Transaction Total</b>		<b>0.06</b>		<b>0.06</b>
12/31/2025	110-11211	632	12/31/2025	General Fund Checking	0.00		229.50
	110-35110			City Court Fines And Costs	229.50		0.00
			<b>Transaction Total</b>		<b>229.50</b>		<b>229.50</b>
12/31/2025	110-11211	633	to reverse entries below	General Fund Checking	0.00		593.00
	110-35110			City Court Fines And Costs	593.00		0.00
			<b>Transaction Total</b>		<b>593.00</b>		<b>593.00</b>

Fund : 110		General Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
12/31/2025		640	12.31 interest united				
	110-11219		United Community - General Construction		10.84		0.00
	110-36100		Interest Earnings		0.00		10.84
			<b>Transaction Total</b>		<b>10.84</b>		<b>10.84</b>
12/31/2025		641	to adj int 5871				
	110-11219		United Community - General Construction		0.00		0.02
	110-36100		Interest Earnings		0.02		0.00
			<b>Transaction Total</b>		<b>0.02</b>		<b>0.02</b>
12/31/2025		642	Incorrect GL				
	110-41500-259		Finance & Administration - Other Professional		150.00		0.00
	110-43200-259		Other Professional Services - Sanitation		0.00		150.00
			<b>Transaction Total</b>		<b>150.00</b>		<b>150.00</b>
12/31/2025		644	to reclass 924				
	110-41500-924		Information Technology - Administration		0.00		495.66
	110-41640-924		Data Processing - Information Technology		495.66		0.00
			<b>Transaction Total</b>		<b>495.66</b>		<b>495.66</b>
12/31/2025		645	to correct 924 per MH				
	110-41640-924		Data Processing - Information Technology		1,228.81		0.00
	110-42100-924		Police - Information Technology		0.00		495.71
	110-42200-924		Fire/Building and Codes - Information Technology		0.00		495.72
	110-43100-924		Information Technology - Street		0.00		237.38
			<b>Transaction Total</b>		<b>1,228.81</b>		<b>1,228.81</b>
12/31/2025		646	12.31.2025 FFM				
	110-11221		First Farmers General Fund Savings		4,273.75		0.00
	110-36100		Interest Earnings		0.00		4,273.75
			<b>Transaction Total</b>		<b>4,273.75</b>		<b>4,273.75</b>

Fund : 110		General Fund		Transaction Type: Journal Entry			
		Account Number	Description	Debit Amount			Credit Amount
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	661	<b>Transaction Description:</b> Lease 007 paid from incorrect GL-Police Lease			
		110-42100-620	Police - Lease - Principal payment	18,641.83			0.00
		110-42100-640	Police - Leases - Interest payment	3,974.68			0.00
		110-42200-620	Public Safety: Fire - Principal	0.00			18,641.83
		110-42200-640	Public Safety: Fire - Interest	0.00			3,974.68
				<b>Transaction Total</b>	<b>22,616.51</b>	<b>22,616.51</b>	
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	685	<b>Transaction Description:</b> Legal fees paid from water			
		110-42200-242	Fire/Building and Codes - Water	0.00			5,029.38
		110-42200-252	Fire/Building and Codes - Legal Services	5,029.38			0.00
				<b>Transaction Total</b>	<b>5,029.38</b>	<b>5,029.38</b>	
<b>Total For Fund: 110</b>					<b>166,126.43</b>	<b>166,126.43</b>	

Fund : 121		State Street Aid		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description				
<b>Date:</b>	12/26/2025	<b>Transaction #</b>	573	<b>Transaction Description:</b> FFM Excess Funds			
		121-11321		Heritage State Street Aid Checking		599.96	0.00
		121-11322		FFMB State Street Aid Savings		0.00	599.96
				<b>Transaction Total</b>		<b>599.96</b>	<b>599.96</b>
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	623	<b>Transaction Description:</b> 12.31 interest			
		121-11321		Heritage State Street Aid Checking		318.37	0.00
		121-36100		Interest Earnings		0.00	318.37
				<b>Transaction Total</b>		<b>318.37</b>	<b>318.37</b>
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	646	<b>Transaction Description:</b> 12.31.2025 FFM			
		121-11322		FFMB State Street Aid Savings		256.99	0.00
		121-36100		Interest Earnings		0.00	256.99
				<b>Transaction Total</b>		<b>256.99</b>	<b>256.99</b>
		<b>Total For Fund:</b>	<b>121</b>			<b>1,175.32</b>	<b>1,175.32</b>

Fund : 123		Solid Waste/Sanitation		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
12/10/2025	Transaction # 568	Transaction Description: 12.10.2025					
	123-11100	Cash On Hand			0.00		12,085.59
	123-11211	Heritage Sanitation Checking			12,085.59		0.00
	123-11211	Heritage Sanitation Checking			354.70		0.00
	123-11405	Credit Card Receivable			0.00		354.70
		<b>Transaction Total</b>			<b>12,440.29</b>		<b>12,440.29</b>
12/15/2025	Transaction # 569	Transaction Description: 12.15.2025 transfer					
	123-11100	Cash On Hand			0.00		1,976.70
	123-11211	Heritage Sanitation Checking			1,976.70		0.00
		<b>Transaction Total</b>			<b>1,976.70</b>		<b>1,976.70</b>
12/29/2025	Transaction # 575	Transaction Description: Dec. Returned payments					
	123-11211	Heritage Sanitation Checking			0.00		70.80
	123-13260	Returned Checks Receivable			70.80		0.00
		<b>Transaction Total</b>			<b>70.80</b>		<b>70.80</b>
12/30/2025	Transaction # 579	Transaction Description: Fringe Benefits Year End					
	123-21170	Payroll Payable To Gen Fund			0.00		178.16
	123-43200-141	Oasi (Employer's Share) -			178.16		0.00
		<b>Transaction Total</b>			<b>178.16</b>		<b>178.16</b>
12/31/2025	Transaction # 582	Transaction Description: 12.31 UB trans - corrected month					
	123-11100	Cash On Hand			272.57		0.00
	123-11405	Credit Card Receivable			22.50		0.00
	123-13221	Accounts Receivable - Customers			0.00		295.07
		<b>Transaction Total</b>			<b>295.07</b>		<b>295.07</b>
12/31/2025	Transaction # 587	Transaction Description: Billing - Service					
	123-13221	Accounts Receivable - Customers			1,731.00		0.00
	123-34410	Solid Waste Collection Charges			0.00		1,731.00
		<b>Transaction Total</b>			<b>1,731.00</b>		<b>1,731.00</b>
12/31/2025	Transaction # 588	Transaction Description: Billing - Service					
	123-13221	Accounts Receivable - Customers			11,288.00		0.00
	123-34410	Solid Waste Collection Charges			0.00		11,288.00
		<b>Transaction Total</b>			<b>11,288.00</b>		<b>11,288.00</b>

Fund : 123		Solid Waste/Sanitation		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Transaction #	Account Number	Description				
12/31/2025	592		Transaction Description: Billing - Service				
		123-13221	Accounts Receivable - Customers		40,473.80		0.00
		123-34410	Solid Waste Collection Charges		0.00		40,473.80
			<b>Transaction Total</b>		<b>40,473.80</b>		<b>40,473.80</b>
12/31/2025	605		Transaction Description: Penalty Applied - Penalty				
		123-13221	Accounts Receivable - Customers		562.85		0.00
		123-37191	Forfeited Discounts and Penalties		0.00		562.85
			<b>Transaction Total</b>		<b>562.85</b>		<b>562.85</b>
12/31/2025	620		Transaction Description: to correct int for 612				
		123-11211	Heritage Sanitation Checking		220.00		0.00
		123-36100	Sanitation Interest Sanitation Interest Special Re		0.00		220.00
			<b>Transaction Total</b>		<b>220.00</b>		<b>220.00</b>
12/31/2025	640		Transaction Description: 12.31 interest united				
		123-11212	Sanitation Construction		500.23		0.00
		123-36100	Sanitation Interest Sanitation Interest Special Re		0.00		500.23
			<b>Transaction Total</b>		<b>500.23</b>		<b>500.23</b>
12/31/2025	666		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
			<b>Transaction Total</b>		<b>2,271.37</b>		<b>2,271.37</b>
		<b>Total For Fund: 123</b>			<b>72,008.27</b>		<b>72,008.27</b>

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

City Of Mt. Pleasant  
Journal Listing  
December 2025

User:  
Date/Time:

Shiphrah Cox  
1/15/2026 4:32 PM  
Page 9 of 31

Fund : 124 Industrial Development

Transaction Type: Journal Entry

		Account Number	Description	Debit Amount	Credit Amount
Date:	12/31/2025	Transaction # 647	Transaction Description: 12.31 2949		
		124-11211	Heritage Industrial Development Checking	15.10	0.00
		124-36100	Interest Earnings	0.00	15.10
			<b>Transaction Total</b>	<b>15.10</b>	<b>15.10</b>
		<b>Total For Fund: 124</b>		<b>15.10</b>	<b>15.10</b>

Fund : 125		Drug Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description				
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	623	<b>Transaction Description:</b> 12.31 interest			
		125-11321	Heritage Drug Fund Checking			63.48	0.00
		125-36100	Interest Earnings - Drug Fund			0.00	63.48
			<b>Transaction Total</b>			<b>63.48</b>	<b>63.48</b>
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	635	<b>Transaction Description:</b> 12.31 3872			
		125-11322	Heritage - Confidential Drug Fund			1.80	0.00
		125-36100	Interest Earnings - Drug Fund			0.00	1.80
			<b>Transaction Total</b>			<b>1.80</b>	<b>1.80</b>
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	660	<b>Transaction Description:</b> Surplused Polaris transferred to Water & Sewer			
		125-13643	Due From Water And Sewer Fund			2,000.00	0.00
		125-36500	Sale of Materials & Supplies			0.00	2,000.00
			<b>Transaction Total</b>			<b>2,000.00</b>	<b>2,000.00</b>
		<b>Total For Fund:</b>	<b>125</b>			<b>2,065.28</b>	<b>2,065.28</b>

<b>Fund :</b> 171		Capital Projects		<b>Transaction Type:</b> Journal Entry		<b>Debit Amount</b>	<b>Credit Amount</b>
		<b>Account Number</b>	<b>Description</b>				
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	648	<b>Transaction Description:</b> 11.30 12.31 6410 int			
		171-11211	United Community - Capital Projects		5,410.48		0.00
		171-36100	Interest Earnings		0.00		5,410.48
			<b>Transaction Total</b>		<b>5,410.48</b>		<b>5,410.48</b>
		<b>Total For Fund:</b>	<b>171</b>			<b>5,410.48</b>	<b>5,410.48</b>

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<b>Fund :</b> 210	Debt Service	<b>Transaction Type:</b>	Journal Entry		
<b>Account Number</b>		<b>Description</b>		<b>Debit Amount</b>	<b>Credit Amount</b>
<b>Date:</b> 12/31/2025	<b>Transaction #</b> 634	<b>Transaction Description:</b> 12.31.2025 3899			
	210-11211	Heritage - Debt Service Fund		0.23	0.00
	210-36100	Interest Earnings		0.00	0.23
		<b>Transaction Total</b>		<b>0.23</b>	<b>0.23</b>
	<b>Total For Fund: 210</b>			<b>0.23</b>	<b>0.23</b>

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Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
12/01/2025		517	Transaction Description: 11.30 CLEARING INTEREST				
	413-11211		Heritage - Water Wastewater Checking	111.87		0.00	
	413-37910		Interest Earnings	0.00		111.87	
			<b>Transaction Total</b>	<b>111.87</b>		<b>111.87</b>	
12/05/2025		535	Transaction Description: TR capital funds for residential meter project				
	413-11211		Heritage - Water Wastewater Checking	450,440.77		0.00	
	413-11216		United Community - Wastewater overrun account	0.00		450,440.77	
			<b>Transaction Total</b>	<b>450,440.77</b>		<b>450,440.77</b>	
12/10/2025		568	Transaction Description: 12.10.2025				
	413-11100		Cash On Hand	0.00		118,313.40	
	413-11100		Cash On Hand	0.00		975.00	
	413-11211		Heritage - Water Wastewater Checking	118,313.40		0.00	
	413-11211		Heritage - Water Wastewater Checking	1,845.14		0.00	
	413-11212		Water Deposit Checking	975.00		0.00	
	413-11405		Credit Card Receivable	0.00		1,845.14	
			<b>Transaction Total</b>	<b>121,133.54</b>		<b>121,133.54</b>	
12/15/2025		569	Transaction Description: 12.15.2025 transfer				
	413-11100		Cash On Hand	0.00		9,276.79	
	413-11211		Heritage - Water Wastewater Checking	9,276.79		0.00	
	413-11211		Heritage - Water Wastewater Checking	135.10		0.00	
	413-11405		Credit Card Receivable	0.00		135.10	
			<b>Transaction Total</b>	<b>9,411.89</b>		<b>9,411.89</b>	
12/17/2025		570	Transaction Description: IPG Pay App 1				
	413-11211		Heritage - Water Wastewater Checking	162,031.93		0.00	
	413-33490		Infrastructure Planning Grant	0.00		162,031.93	
			<b>Transaction Total</b>	<b>162,031.93</b>		<b>162,031.93</b>	
12/16/2025		571	Transaction Description: 12.15 dt correction				
	413-11100		Cash On Hand	0.00		250.00	
	413-11212		Water Deposit Checking	250.00		0.00	
			<b>Transaction Total</b>	<b>250.00</b>		<b>250.00</b>	

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
12/18/2025	<b>Transaction #</b> 572	<b>Transaction Description:</b> 12.18.2025					
	413-11211	Heritage - Water Wastewater Checking		0.00		250.00	
	413-11211	Heritage - Water Wastewater Checking		0.00		25.00	
	413-37190	Other Operating Revenues - Wat		25.00		0.00	
	413-37190	Other Operating Revenues - Wat		250.00		0.00	
		<b>Transaction Total</b>		<b>275.00</b>		<b>275.00</b>	
12/26/2025	<b>Transaction #</b> 573	<b>Transaction Description:</b> FFM Excess Funds					
	413-11211	Heritage - Water Wastewater Checking		319.70		0.00	
	413-11211	Heritage - Water Wastewater Checking		171.21		0.00	
	413-11221	FFMB Water/Wastewater Savings		0.00		319.70	
	413-11222	FFMB Water Deposit Savings		0.00		171.21	
		<b>Transaction Total</b>		<b>490.91</b>		<b>490.91</b>	
12/29/2025	<b>Transaction #</b> 574	<b>Transaction Description:</b> to reverse W. Vanrosenberg dep					
	413-11211	Heritage - Water Wastewater Checking		0.00		275.00	
	413-21910	Customer Deposits		250.00		0.00	
	413-37190	Other Operating Revenues - Wat		25.00		0.00	
		<b>Transaction Total</b>		<b>275.00</b>		<b>275.00</b>	
12/29/2025	<b>Transaction #</b> 575	<b>Transaction Description:</b> Dec. Returned payments					
	413-11211	Heritage - Water Wastewater Checking		0.00		354.63	
	413-13260	Returned Checks Receivable - Water And Sewer		354.63		0.00	
		<b>Transaction Total</b>		<b>354.63</b>		<b>354.63</b>	
12/29/2025	<b>Transaction #</b> 577	<b>Transaction Description:</b> to record returned items					
	413-11211	Heritage - Water Wastewater Checking		0.00		172.20	
	413-13260	Returned Checks Receivable - Water And Sewer		172.20		0.00	
		<b>Transaction Total</b>		<b>172.20</b>		<b>172.20</b>	
12/30/2025	<b>Transaction #</b> 579	<b>Transaction Description:</b> Fringe Benefits Year End					
	413-21170	Payroll Payable To Gen Fund		0.00		682.21	
	413-52100-141	Oasi (Employers Share) - Water And Sewer		384.39		0.00	
	413-52200-141	Oasi (Employers Share) - Water And Sewer		297.82		0.00	
		<b>Transaction Total</b>		<b>682.21</b>		<b>682.21</b>	

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
12/31/2025	413-11211	580	12.31 clearing int				
	413-37910		Heritage - Water Wastewater Checking	121.50		0.00	
			Interest Earnings	0.00		121.50	
			<b>Transaction Total</b>	<b>121.50</b>		<b>121.50</b>	
12/31/2025	413-11100	582	12.31 UB trans - corrected month				
	413-11405		Cash On Hand	1,861.88		0.00	
	413-13221		Credit Card Receivable	189.94		0.00	
			Accounts Receivable - Customer	0.00		2,051.82	
			<b>Transaction Total</b>	<b>2,051.82</b>		<b>2,051.82</b>	
12/31/2025	413-13221	584	Billing - Adjustment - Service				
	413-37120		Accounts Receivable - Customer	0.00		5,482.15	
			Flat Rate Water Sales To Gen C	5,482.15		0.00	
			<b>Transaction Total</b>	<b>5,482.15</b>		<b>5,482.15</b>	
12/31/2025	413-13221	585	Billing - Adjustment - Service				
	413-37210		Accounts Receivable - Customer	0.00		2,243.40	
			Sewer Service Charges	2,243.40		0.00	
			<b>Transaction Total</b>	<b>2,243.40</b>		<b>2,243.40</b>	
12/31/2025	413-13221	586	Billing - Adjustment - Tax				
	413-21521		Accounts Receivable - Customer	0.00		797.80	
			Due To State Dept Of Rev - Sal	797.80		0.00	
			<b>Transaction Total</b>	<b>797.80</b>		<b>797.80</b>	
12/31/2025	413-13221	590	Billing - Service				
	413-37120		Accounts Receivable - Customer	145,563.39		0.00	
			Flat Rate Water Sales To Gen C	0.00		145,563.39	
			<b>Transaction Total</b>	<b>145,563.39</b>		<b>145,563.39</b>	
12/31/2025	413-13221	593	Billing - Service				
	413-37210		Accounts Receivable - Customer	144,653.98		0.00	
			Sewer Service Charges	0.00		144,653.98	
			<b>Transaction Total</b>	<b>144,653.98</b>		<b>144,653.98</b>	

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Transaction #	Account Number	Description				
12/31/2025	595		<b>Transaction Description:</b> Billing - Service				
		413-13221	Accounts Receivable - Customer		7,165.60		0.00
		413-37210	Sewer Service Charges		0.00		7,165.60
			<b>Transaction Total</b>		<b>7,165.60</b>		<b>7,165.60</b>
12/31/2025	596		<b>Transaction Description:</b> Billing - Service				
		413-13221	Accounts Receivable - Customer		16.41		0.00
		413-37120	Flat Rate Water Sales To Gen C		0.00		16.41
			<b>Transaction Total</b>		<b>16.41</b>		<b>16.41</b>
12/31/2025	597		<b>Transaction Description:</b> Billing - Service				
		413-13221	Accounts Receivable - Customer		100.00		0.00
		413-37199	Miscellaneous - Water		0.00		100.00
			<b>Transaction Total</b>		<b>100.00</b>		<b>100.00</b>
12/31/2025	599		<b>Transaction Description:</b> Billing - Tax				
		413-13221	Accounts Receivable - Customer		10,841.63		0.00
		413-21521	Due To State Dept Of Rev - Sal		0.00		10,841.63
			<b>Transaction Total</b>		<b>10,841.63</b>		<b>10,841.63</b>
12/31/2025	600		<b>Transaction Description:</b> Billing - Tax				
		413-13221	Accounts Receivable - Customer		1.60		0.00
		413-21521	Due To State Dept Of Rev - Sal		0.00		1.60
			<b>Transaction Total</b>		<b>1.60</b>		<b>1.60</b>
12/31/2025	602		<b>Transaction Description:</b> Cutoff Service Fee-Water				
		413-13221	Accounts Receivable - Customer		4,725.00		0.00
		413-37190	Other Operating Revenues - Wat		0.00		4,725.00
			<b>Transaction Total</b>		<b>4,725.00</b>		<b>4,725.00</b>
12/31/2025	603		<b>Transaction Description:</b> Deposit - Apply				
		413-13221	Accounts Receivable - Customer		0.00		3,328.50
		413-21910	Customer Deposits		3,328.50		0.00
			<b>Transaction Total</b>		<b>3,328.50</b>		<b>3,328.50</b>

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Transaction #	Account Number	Description				
12/31/2025	606		Transaction Description: Penalty Applied - Penalty				
		413-13221	Accounts Receivable - Customer		1,483.43		0.00
		413-37191	Forfeited Discounts And Penalt		0.00		1,483.43
			<b>Transaction Total</b>		<b>1,483.43</b>		<b>1,483.43</b>
12/31/2025	607		Transaction Description: Penalty Applied - Penalty				
		413-13221	Accounts Receivable - Customer		1,895.77		0.00
		413-37191	Forfeited Discounts And Penalt		0.00		1,895.77
			<b>Transaction Total</b>		<b>1,895.77</b>		<b>1,895.77</b>
12/31/2025	609		Transaction Description: Refund				
		413-11212	Water Deposit Checking		0.00		37.12
		413-13655	Due From Natural Gas		37.12		0.00
			<b>Transaction Total</b>		<b>37.12</b>		<b>37.12</b>
12/31/2025	610		Transaction Description: Return Payment Fee Water				
		413-13221	Accounts Receivable - Customer		180.00		0.00
		413-37199	Miscellaneous - Water		0.00		180.00
			<b>Transaction Total</b>		<b>180.00</b>		<b>180.00</b>
12/16/2025	611		Transaction Description: 12.16.2026 Joni halloway posted twice				
		413-11100	Cash On Hand		124.87		0.00
		413-13221	Accounts Receivable - Customer		0.00		124.87
			<b>Transaction Total</b>		<b>124.87</b>		<b>124.87</b>
12/30/2025	612		Transaction Description: 12.30.2025				
		413-11100	Cash On Hand		250.00		0.00
		413-21910	Customer Deposits		0.00		250.00
			<b>Transaction Total</b>		<b>250.00</b>		<b>250.00</b>
12/31/2025	613		Transaction Description: AR adj.				
		413-13221	Accounts Receivable - Customer		83.76		0.00
		413-37191	Forfeited Discounts And Penalt		0.00		83.76
			<b>Transaction Total</b>		<b>83.76</b>		<b>83.76</b>

Fund : 413		Water And Sewer		Transaction Type: Journal Entry			
		Account Number	Description		Debit Amount	Credit Amount	
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	622	<b>Transaction Description:</b> 12.31.2025 3902			
			413-11211	Heritage - Water Wastewater Checking	737.39		0.00
			413-37910	Interest Earnings	0.00		737.39
				<b>Transaction Total</b>	<b>737.39</b>		<b>737.39</b>
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	625	<b>Transaction Description:</b> Billing - Journal - Tax			
			413-13221	Accounts Receivable - Customer	263.26		0.00
			413-21521	Due To State Dept Of Rev - Sal	0.00		263.26
				<b>Transaction Total</b>	<b>263.26</b>		<b>263.26</b>
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	631	<b>Transaction Description:</b> Old tax adjustment Sep 2025			
			413-21521	Due To State Dept Of Rev - Sal	0.00		89.52
			413-37120	Flat Rate Water Sales To Gen C	89.52		0.00
				<b>Transaction Total</b>	<b>89.52</b>		<b>89.52</b>
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	636	<b>Transaction Description:</b> 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	3,130.00		0.00
			413-52200-631	Interest On Bonded Debt - Water/Sewer	1,884.00		0.00
				<b>Transaction Total</b>	<b>5,014.00</b>		<b>5,014.00</b>
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	637	<b>Transaction Description:</b> 2018 USDA Monthly Payment			
			413-11211	Heritage - Water Wastewater Checking	0.00		18,851.00
			413-23125	Loan Payable - 2018 Sewer Plant Part 1	12,827.00		0.00
			413-52200-631	Interest On Bonded Debt - Water/Sewer	6,024.00		0.00
				<b>Transaction Total</b>	<b>18,851.00</b>		<b>18,851.00</b>
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	638	<b>Transaction Description:</b> USDA Rural Development Payment			
			413-11211	Heritage - Water Wastewater Checking	0.00		16,943.00
			413-23120	Loan Payable - 2011 USDA Water Plant	8,803.85		0.00
			413-52100-631	Interest On Bonded Debt - Water And Sewer	8,139.15		0.00
				<b>Transaction Total</b>	<b>16,943.00</b>		<b>16,943.00</b>

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
12/31/2025	<b>Transaction #</b> 639	<b>Transaction Description:</b> USDA Bonds Mt Joy Project					
	413-11211	Heritage - Water Wastewater Checking	0.00	654.00			
	413-23223	Loan Payable - 2016 Mt Joy Project	335.57	0.00			
	413-52100-631	Interest On Bonded Debt - Water And Sewer	318.43	0.00			
		<b>Transaction Total</b>	<b>654.00</b>	<b>654.00</b>			
12/31/2025	<b>Transaction #</b> 640	<b>Transaction Description:</b> 12.31 interest united					
	413-11214	United Community Water/Wastewater	253.20	0.00			
	413-11216	United Community - Wastewater overrun account	9,384.74	0.00			
	413-11223	UCB Retainage	29.94	0.00			
	413-37910	Interest Earnings	0.00	253.20			
	413-37910	Interest Earnings	0.00	9,384.74			
	413-37910	Interest Earnings	0.00	29.94			
		<b>Transaction Total</b>	<b>9,667.88</b>	<b>9,667.88</b>			
12/31/2025	<b>Transaction #</b> 643	<b>Transaction Description:</b> 12.31 INT 2630					
	413-11312	Water Access Fees	621.26	0.00			
	413-11313	Sewer Access Fees	621.25	0.00			
	413-37910	Interest Earnings	0.00	1,242.51			
		<b>Transaction Total</b>	<b>1,242.51</b>	<b>1,242.51</b>			
12/31/2025	<b>Transaction #</b> 646	<b>Transaction Description:</b> 12.31.2025 FFM					
	413-11221	FFMB Water/Wastewater Savings	1,711.94	0.00			
	413-11222	FFMB Water Deposit Savings	1,459.73	0.00			
	413-37910	Interest Earnings	0.00	1,459.73			
	413-37910	Interest Earnings	0.00	1,711.94			
		<b>Transaction Total</b>	<b>3,171.67</b>	<b>3,171.67</b>			
12/15/2025	<b>Transaction #</b> 650	<b>Transaction Description:</b> Water Access Fees Project Mustang					
	413-11312	Water Access Fees	60,000.00	0.00			
	413-37198	Water Development Fees	0.00	60,000.00			
		<b>Transaction Total</b>	<b>60,000.00</b>	<b>60,000.00</b>			

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
12/31/2025		651	Transaction Description: 12.31 int 3945				
	413-11212		Water Deposit Checking		286.67		0.00
	413-37910		Interest Earnings		0.00		286.67
			<b>Transaction Total</b>		<b>286.67</b>		<b>286.67</b>
12/31/2025		652	Transaction Description: 12.31.2025 12.15-12.26 reclass dep.				
	413-11211		Heritage - Water Wastewater Checking		0.00		550.00
	413-11212		Water Deposit Checking		550.00		0.00
			<b>Transaction Total</b>		<b>550.00</b>		<b>550.00</b>
12/15/2025		653	Transaction Description: tp correct 12.15 deposit				
	413-11211		Heritage - Water Wastewater Checking		250.00		0.00
	413-11212		Water Deposit Checking		0.00		250.00
			<b>Transaction Total</b>		<b>250.00</b>		<b>250.00</b>
12/15/2025		654	Transaction Description: reversed wrong entry				
	413-11211		Heritage - Water Wastewater Checking		0.00		250.00
	413-11212		Water Deposit Checking		250.00		0.00
			<b>Transaction Total</b>		<b>250.00</b>		<b>250.00</b>
12/16/2025		655	Transaction Description: to corre je 571 653				
	413-11211		Heritage - Water Wastewater Checking		0.00		250.00
	413-11212		Water Deposit Checking		250.00		0.00
			<b>Transaction Total</b>		<b>250.00</b>		<b>250.00</b>
12/31/2025		656	Transaction Description: to correct 572				
	413-11211		Heritage - Water Wastewater Checking		25.00		0.00
	413-37910		Interest Earnings		0.00		25.00
			<b>Transaction Total</b>		<b>25.00</b>		<b>25.00</b>
12/18/2025		657	Transaction Description: reclass 572 654				
	413-11211		Heritage - Water Wastewater Checking		300.00		0.00
	413-11211		Heritage - Water Wastewater Checking		500.00		0.00
	413-11212		Water Deposit Checking		0.00		500.00
	413-37190		Other Operating Revenues - Wat		0.00		300.00
			<b>Transaction Total</b>		<b>800.00</b>		<b>800.00</b>

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
12/01/2025	<b>Transaction #</b> 658	<b>Transaction Description:</b> 7.31 interface correcection					
	413-11211	Heritage - Water Wastewater Checking		725.00		0.00	
	413-11212	Water Deposit Checking		500.00		0.00	
	413-37190	Other Operating Revenues - Wat		0.00		725.00	
	413-37190	Other Operating Revenues - Wat		0.00		500.00	
		<b>Transaction Total</b>		<b>1,225.00</b>		<b>1,225.00</b>	
12/31/2025	<b>Transaction #</b> 659	<b>Transaction Description:</b> Surplused Polaris trasferred to Water & Sewer					
	413-21415	Due to Drug Fund		0.00		2,000.00	
	413-52100-320	Operating Supplies - Water And Sewer		1,000.00		0.00	
	413-52200-320	Operating Supplies - Water And Sewer		1,000.00		0.00	
		<b>Transaction Total</b>		<b>2,000.00</b>		<b>2,000.00</b>	
12/31/2025	<b>Transaction #</b> 667	<b>Transaction Description:</b> Sewer Plant Collection					
	413-16621-934	Allowance For Dep - Sewer - Collection and		0.00		10,315.64	
	413-52200-541	Provision For Depreciation - Water And Sewer		10,315.64		0.00	
		<b>Transaction Total</b>		<b>10,315.64</b>		<b>10,315.64</b>	
12/31/2025	<b>Transaction #</b> 668	<b>Transaction Description:</b> 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	
		<b>Transaction Total</b>		<b>21,850.38</b>		<b>21,850.38</b>	
12/31/2025	<b>Transaction #</b> 669	<b>Transaction Description:</b> Water Plant Distribution					
	413-16611-934	Allowance For Dep - Water - Collection and		0.00		16,461.62	
	413-52100-541	Provision For Depreciation - Water And Sewer		16,461.62		0.00	
		<b>Transaction Total</b>		<b>16,461.62</b>		<b>16,461.62</b>	
12/31/2025	<b>Transaction #</b> 670	<b>Transaction Description:</b> 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	
		<b>Transaction Total</b>		<b>22,152.84</b>		<b>22,152.84</b>	
12/31/2025	<b>Transaction #</b> 671	<b>Transaction Description:</b> 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	
		<b>Transaction Total</b>		<b>376.99</b>		<b>376.99</b>	

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Transaction #	Account Number	Description	Debit Amount	Credit Amount		
12/31/2025	673		<b>Transaction Description:</b> 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		
			<b>Transaction Total</b>	<b>335.89</b>	<b>335.89</b>		
12/31/2025	674		<b>Transaction Description:</b> 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		
			<b>Transaction Total</b>	<b>376.99</b>	<b>376.99</b>		
12/31/2025	676		<b>Transaction Description:</b> 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		
			<b>Transaction Total</b>	<b>23.45</b>	<b>23.45</b>		
12/31/2025	677		<b>Transaction Description:</b> 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		
			<b>Transaction Total</b>	<b>129.12</b>	<b>129.12</b>		
12/31/2025	678		<b>Transaction Description:</b> 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		
			<b>Transaction Total</b>	<b>140.33</b>	<b>140.33</b>		
12/31/2025	680		<b>Transaction Description:</b> 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		
			<b>Transaction Total</b>	<b>335.89</b>	<b>335.89</b>		
12/31/2025	681		<b>Transaction Description:</b> 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		
			<b>Transaction Total</b>	<b>1,374.90</b>	<b>1,374.90</b>		

Fund : 413		Water And Sewer		Transaction Type: Journal Entry			
		Account Number	Description	Debit Amount	Credit Amount		
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	682	<b>Transaction Description:</b> 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	
			<b>Transaction Total</b>	<b>1,374.90</b>		<b>1,374.90</b>	
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	683	<b>Transaction Description:</b> 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	
			<b>Transaction Total</b>	<b>140.33</b>		<b>140.33</b>	
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	684	<b>Transaction Description:</b> 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	
			<b>Transaction Total</b>	<b>23.45</b>		<b>23.45</b>	
		<b>Total For Fund:</b>	<b>413</b>	<b>1,274,461.30</b>		<b>1,274,461.30</b>	

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
12/08/2025	<b>Transaction #</b> 539	<b>Transaction Description:</b> to correct chris 150.00 dep. entry					
	415-11211	Heritage Gas Checking	0.00	150.00			
	415-21910	Customer Deposits	150.00	0.00			
		<b>Transaction Total</b>	<b>150.00</b>	<b>150.00</b>			
12/10/2025	<b>Transaction #</b> 568	<b>Transaction Description:</b> 12.10.2025					
	415-11100	Cash On Hand	0.00	68,813.56			
	415-11100	Cash On Hand	0.00	625.00			
	415-11211	Heritage Gas Checking	68,813.56	0.00			
	415-11211	Heritage Gas Checking	423.67	0.00			
	415-11212	Heritage Gas Deposit	625.00	0.00			
	415-11405	Credit Card Receivable	0.00	423.67			
		<b>Transaction Total</b>	<b>69,862.23</b>	<b>69,862.23</b>			
12/15/2025	<b>Transaction #</b> 569	<b>Transaction Description:</b> 12.15.2025 transfer					
	415-11100	Cash On Hand	0.00	8,601.89			
	415-11211	Heritage Gas Checking	8,601.89	0.00			
		<b>Transaction Total</b>	<b>8,601.89</b>	<b>8,601.89</b>			
12/16/2025	<b>Transaction #</b> 571	<b>Transaction Description:</b> 12.15 dt correction					
	415-11100	Cash On Hand	250.00	0.00			
	415-11212	Heritage Gas Deposit	0.00	250.00			
		<b>Transaction Total</b>	<b>250.00</b>	<b>250.00</b>			
12/26/2025	<b>Transaction #</b> 573	<b>Transaction Description:</b> FFM Excess Funds					
	415-11211	Heritage Gas Checking	450.01	0.00			
	415-11211	Heritage Gas Checking	256.92	0.00			
	415-11221	FFMB Gas Savings	0.00	450.01			
	415-11223	FFMB Gas Deposit Savings	0.00	256.92			
		<b>Transaction Total</b>	<b>706.93</b>	<b>706.93</b>			
12/29/2025	<b>Transaction #</b> 575	<b>Transaction Description:</b> Dec. Returned payments					
	415-11211	Heritage Gas Checking	0.00	80.72			
	415-13260	Returned Checks Receivable - Natural Gas	80.72	0.00			
		<b>Transaction Total</b>	<b>80.72</b>	<b>80.72</b>			

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
12/30/2025		579	Fringe Benefits Year End				
	415-21170		Payroll Payable To Gen Fund		0.00		521.64
	415-52400-141		Fica Employer's Share - Natural Gas		521.64		0.00
			<b>Transaction Total</b>		<b>521.64</b>		<b>521.64</b>
12/31/2025		582	12.31 UB trans - corrected month				
	415-11100		Cash On Hand		166.65		0.00
	415-11405		Credit Card Receivable		2.13		0.00
	415-13221		Accounts Receivable - Customer		0.00		168.78
			<b>Transaction Total</b>		<b>168.78</b>		<b>168.78</b>
12/31/2025		583	Billing - Adjustment - Service				
	415-13221		Accounts Receivable - Customer		334,361.42		0.00
	415-37412		Meter Commercial And Industrial		0.00		334,361.42
			<b>Transaction Total</b>		<b>334,361.42</b>		<b>334,361.42</b>
12/31/2025		589	Billing - Service				
	415-13221		Accounts Receivable - Customer		110,127.60		0.00
	415-37411		Metered Residential Gas Sales		0.00		110,127.60
			<b>Transaction Total</b>		<b>110,127.60</b>		<b>110,127.60</b>
12/31/2025		591	Billing - Service				
	415-13221		Accounts Receivable - Customer		75,991.21		0.00
	415-37412		Meter Commercial And Industrial		0.00		75,991.21
			<b>Transaction Total</b>		<b>75,991.21</b>		<b>75,991.21</b>
12/31/2025		594	Billing - Service				
	415-13221		Accounts Receivable - Customer		43,241.82		0.00
	415-37412		Meter Commercial And Industrial		0.00		43,241.82
			<b>Transaction Total</b>		<b>43,241.82</b>		<b>43,241.82</b>
12/31/2025		598	Billing - Tax				
	415-13221		Accounts Receivable - Customer		3,616.25		0.00
	415-21521		Due To State Dept Of Rev-Sa Tx		0.00		3,616.25
			<b>Transaction Total</b>		<b>3,616.25</b>		<b>3,616.25</b>

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
12/31/2025	<b>Transaction #</b> 601	<b>Transaction Description:</b> Cutoff Service Fee-Gas					
	415-13221	Accounts Receivable - Customer	225.00	0.00			
	415-37190	Other Operating Revenues - Water	0.00	225.00			
		<b>Transaction Total</b>	<b>225.00</b>	<b>225.00</b>			
12/31/2025	<b>Transaction #</b> 604	<b>Transaction Description:</b> Deposit - Apply					
	415-13221	Accounts Receivable - Customer	0.00	670.00			
	415-21910	Customer Deposits	670.00	0.00			
		<b>Transaction Total</b>	<b>670.00</b>	<b>670.00</b>			
12/31/2025	<b>Transaction #</b> 608	<b>Transaction Description:</b> Penalty Applied - Penalty					
	415-13221	Accounts Receivable - Customer	766.89	0.00			
	415-37191	Forfeited Discounts And Penalt	0.00	766.89			
		<b>Transaction Total</b>	<b>766.89</b>	<b>766.89</b>			
12/31/2025	<b>Transaction #</b> 609	<b>Transaction Description:</b> Refund					
	415-13221	Accounts Receivable - Customer	37.12	0.00			
	415-21415	Due To Water Fund - Due To Water Fund -	0.00	37.12			
		<b>Transaction Total</b>	<b>37.12</b>	<b>37.12</b>			
12/31/2025	<b>Transaction #</b> 621	<b>Transaction Description:</b> 12.31.2025 3953					
	415-11211	Heritage Gas Checking	627.46	0.00			
	415-37910	Interest Earnings	0.00	627.46			
		<b>Transaction Total</b>	<b>627.46</b>	<b>627.46</b>			
12/31/2025	<b>Transaction #</b> 640	<b>Transaction Description:</b> 12.31 interest united					
	415-11217	Gas Construction United Community	2,742.55	0.00			
	415-37910	Interest Earnings	0.00	2,742.55			
		<b>Transaction Total</b>	<b>2,742.55</b>	<b>2,742.55</b>			
12/31/2025	<b>Transaction #</b> 646	<b>Transaction Description:</b> 12.31.2025 FFM					
	415-11221	FFMB Gas Savings	7,993.32	0.00			
	415-37910	Interest Earnings	0.00	7,993.32			
		<b>Transaction Total</b>	<b>7,993.32</b>	<b>7,993.32</b>			

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
12/31/2025		649	Transaction Description: 12.31.2025 ffm				
	415-11223		FFMB Gas Deposit Savings	1,499.47		0.00	
	415-37910		Interest Earnings	0.00		1,499.47	
			<b>Transaction Total</b>	<b>1,499.47</b>		<b>1,499.47</b>	
12/31/2025		651	Transaction Description: 12.31 int 3945				
	415-11212		Heritage Gas Deposit	286.66		0.00	
	415-37910		Interest Earnings	0.00		286.66	
			<b>Transaction Total</b>	<b>286.66</b>		<b>286.66</b>	
12/16/2025		655	Transaction Description: to corre je 571 653				
	415-11211		Heritage Gas Checking	250.00		0.00	
	415-11211		Heritage Gas Checking	0.00		250.00	
			<b>Transaction Total</b>	<b>250.00</b>		<b>250.00</b>	
12/31/2025		663	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	
			<b>Transaction Total</b>	<b>976.01</b>		<b>976.01</b>	
12/31/2025		664	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	
			<b>Transaction Total</b>	<b>48.69</b>		<b>48.69</b>	
12/31/2025		665	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	
			<b>Transaction Total</b>	<b>40.50</b>		<b>40.50</b>	
12/31/2025		672	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	
			<b>Transaction Total</b>	<b>4,849.79</b>		<b>4,849.79</b>	

<b>Fund :</b> 415      Natural Gas		<b>Transaction Type:</b> Journal Entry		<b>Debit Amount</b>	<b>Credit Amount</b>
		<b>Account Number</b>	<b>Description</b>		
<b>Date:</b>	12/31/2025	<b>Transaction #</b> 675	<b>Transaction Description:</b> 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
			<b>Transaction Total</b>	<b>8,548.50</b>	<b>8,548.50</b>
<b>Date:</b>	12/31/2025	<b>Transaction #</b> 679	<b>Transaction Description:</b> Gas Vehicles		
		415-16651	Allow For Dep - Nat Gas Plant	0.00	5,727.24
		415-52400-541	Provision For Depreciation - Natural Gas	5,727.24	0.00
			<b>Transaction Total</b>	<b>5,727.24</b>	<b>5,727.24</b>
		<b>Total For Fund: 415</b>		<b>682,969.69</b>	<b>682,969.69</b>

Fund : 612		Parks, Recreation, Community Center		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
12/31/2025	612-11211	578	Heritage Parks & Rec Checking	18,122.88		0.00	
	612-33490		Other State Grants	0.00		18,122.88	
			<b>Transaction Total</b>	<b>18,122.88</b>		<b>18,122.88</b>	
12/30/2025	612-21170	579	Payroll Payable To Gen Fund	0.00		136.72	
	612-44400-141		Recreation - Oasi (Employer's Share)	136.72		0.00	
			<b>Transaction Total</b>	<b>136.72</b>		<b>136.72</b>	
12/31/2025	612-11211	615	Heritage Parks & Rec Checking	18,790.75		0.00	
	612-36400		Transfer From General Transfer From General	0.00		18,790.75	
			<b>Transaction Total</b>	<b>18,790.75</b>		<b>18,790.75</b>	
12/31/2025	612-11211	619	Heritage Parks & Rec Checking	220.00		0.00	
	612-36100		Interest Earnings	0.00		220.00	
			<b>Transaction Total</b>	<b>220.00</b>		<b>220.00</b>	
12/31/2025	612-11211	620	Heritage Parks & Rec Checking	0.00		220.00	
	612-36100		Interest Earnings	220.00		0.00	
			<b>Transaction Total</b>	<b>220.00</b>		<b>220.00</b>	
12/31/2025	612-11211	624	Heritage Parks & Rec Checking	0.00		220.00	
	612-36100		Interest Earnings	220.00		0.00	
			<b>Transaction Total</b>	<b>220.00</b>		<b>220.00</b>	
12/31/2025	612-11211	626	Heritage Parks & Rec Checking	0.00		195.00	
	612-11405		Credit Card Receivable	195.00		0.00	
			<b>Transaction Total</b>	<b>195.00</b>		<b>195.00</b>	

Fund : 612		Parks, Recreation, Community Center		Transaction Type: Journal Entry			
		Account Number	Description	Debit Amount	Credit Amount		
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	627	<b>Transaction Description:</b>			
		612-11211	Heritage Parks & Rec Checking	195.00		0.00	
		612-11405	Credit Card Receivable	0.00		195.00	
			<b>Transaction Total</b>	<b>195.00</b>		<b>195.00</b>	
<b>Date:</b>	12/31/2025	<b>Transaction #</b>	628	<b>Transaction Description:</b>			
		612-11211	Heritage Parks & Rec Checking	195.00		0.00	
		612-11405	Credit Card Receivable	0.00		195.00	
			<b>Transaction Total</b>	<b>195.00</b>		<b>195.00</b>	
		<b>Total For Fund: 612</b>		<b>38,295.35</b>		<b>38,295.35</b>	

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

**City Of Mt. Pleasant  
Journal Listing  
December 2025**

**User:**  
**Date/Time:**

Shiphrah Cox  
1/15/2026 4:32 PM  
Page 31 of 31

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<b>Fund :</b> 612	Parks, Recreation, Community Center	<b>Transaction Type:</b> Journal Entry			
		<b>Account Number</b>	<b>Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
<b>Total</b>	<b>Journal Entry</b>			<b>2,242,527.45</b>	<b>2,242,527.45</b>

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