

Fund : 110		General Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
04/09/2026		987	Transaction Description: US Bank Fee payment transfer				
	110-11211		General Fund Checking		0.00		600.00
	110-51630-760		Operating Transfer To Debt Service Fd - Transfers		600.00		0.00
			Transaction Total		600.00		600.00
04/10/2026		1014	Transaction Description: James Dye Parks OT Reimbursement				
	110-13662		Due from Parks, Rec, and Community Center		5,947.89		0.00
	110-43100-123		Overtime Hourly - Overtime Hourly - General		0.00		5,143.01
	110-43100-141		Oasi (Employer's Share) - General Fund		0.00		74.57
	110-43100-141		Oasi (Employer's Share) - General Fund		0.00		318.87
	110-43100-143		Retirement - Current - General Fund		0.00		411.44
			Transaction Total		5,947.89		5,947.89
04/16/2026		1017	Transaction Description: 4.16 police supplemental				
	110-11211		General Fund Checking		800.00		0.00
	110-33411		Post Salary Supplement - Post Salary Supplement		0.00		800.00
			Transaction Total		800.00		800.00
04/22/2026		1020	Transaction Description: FFM Check 5022884				
	110-11211		General Fund Checking		108.30		0.00
	110-11221		First Farmers General Fund Savings		0.00		108.30
			Transaction Total		108.30		108.30
04/30/2026		1027	Transaction Description: to correct Cigna				
	110-42100-142		Police - Hospital And Health Ins		0.00		21,340.95
	110-42200-142		Fire/Building and Codes - Hospital And Health		21,340.95		0.00
			Transaction Total		21,340.95		21,340.95
04/07/2026		1070	Transaction Description: Kates insurance				
	110-11211		General Fund Checking		1,706.25		0.00
	110-13290		Other Accounts Receivable		0.00		1,706.25
			Transaction Total		1,706.25		1,706.25
04/17/2026		1071	Transaction Description: 4.17 payroll transfer				
	110-11211		General Fund Checking		0.00		145,245.69
	110-11212		Heritage - Payroll		145,245.69		0.00
			Transaction Total		145,245.69		145,245.69

Fund : 110		General Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
04/30/2026		1093	Transaction Description: Magnolia Lease Invoice 007 Lease				
	110-42100-620		Police - Lease - Principal payment		19,163.71		0.00
	110-42100-640		Police - Leases - Interest payment		3,452.80		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
			Transaction Total		22,616.51		22,616.51
04/30/2026		1121	Transaction Description: 4/30/2026 5871				
	110-11219		United Community - General Construction		1,640.08		0.00
	110-36100		Interest Earnings		0.00		1,640.08
			Transaction Total		1,640.08		1,640.08
04/30/2026		1126	Transaction Description: 4.30.2026 2906				
	110-11212		Heritage - Payroll		8.77		0.00
	110-36100		Interest Earnings		0.00		8.77
			Transaction Total		8.77		8.77
04/30/2026		1128	Transaction Description: 4.30.2026 2914				
	110-11213		Heritage - Sex Offender Registry		4.83		0.00
	110-36100		Interest Earnings		0.00		4.83
			Transaction Total		4.83		4.83
04/30/2026		1133	Transaction Description: 4.30.2026 FFM				
	110-11221		First Farmers General Fund Savings		3,699.05		0.00
	110-36100		Interest Earnings		0.00		3,699.05
			Transaction Total		3,699.05		3,699.05
			Total For Fund: 110		203,718.32		203,718.32

Fund : 121		State Street Aid		Transaction Type: Journal Entry			
		Account Number	Description	Debit Amount	Credit Amount		
Date:	04/30/2026	Transaction #	1089	Transaction Description:		4.30 int	
		121-11321	Heritage State Street Aid Checking	268.38	0.00		
		121-36100	Interest Earnings	0.00	268.38		
			Transaction Total	268.38	268.38		
Date:	04/01/2026	Transaction #	1090	Transaction Description:		ENTERED TWICE	
		121-11321	Heritage State Street Aid Checking	0.00	286.23		
		121-36100	Interest Earnings	286.23	0.00		
			Transaction Total	286.23	286.23		
Date:	04/30/2026	Transaction #	1133	Transaction Description:		4.30.2026 FFM	
		121-11322	FFMB State Street Aid Savings	213.31	0.00		
		121-36100	Interest Earnings	0.00	213.31		
			Transaction Total	213.31	213.31		
		Total For Fund:	121	767.92	767.92		

Fund : 123		Solid Waste/Sanitation		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
04/10/2026		1014	Transaction Description: James Dye Parks OT Reimbursement				
	123-13662		Due from Parks, Rec, and Community Center	5,947.89	0.00		
	123-43200-123		Overtime Hourly - Overtime Hourly Special Rev Fd	0.00	5,143.01		
	123-43200-141		Oasi (Employer's Share) -	0.00	318.87		
	123-43200-141		Oasi (Employer's Share) -	0.00	74.57		
	123-43200-143		Retirement - Current -	0.00	411.44		
			Transaction Total	5,947.89	5,947.89		
04/09/2026		1016	Transaction Description: to correct GL interface				
	123-11100		Cash On Hand	278.00	0.00		
	123-13221		Accounts Receivable - Customers	0.00	278.00		
			Transaction Total	278.00	278.00		
04/16/2026		1018	Transaction Description: to record collection fees				
	123-11211		Heritage Sanitation Checking	0.00	88.35		
	123-43200-259		Sanitation Services - Other Professional Services	88.35	0.00		
			Transaction Total	88.35	88.35		
04/22/2026		1021	Transaction Description: 4.22.2026 returned check				
	123-11212		Sanitation Construction	0.00	25.00		
	123-11212		Sanitation Construction	0.00	10.00		
	123-13260		Returned Checks Receivable	25.00	0.00		
	123-43200-259		Sanitation Services - Other Professional Services	10.00	0.00		
			Transaction Total	35.00	35.00		
04/27/2026		1022	Transaction Description: to correct 4.27				
	123-11100		Cash On Hand	0.00	67.98		
	123-11405		Credit Card Receivable	67.98	0.00		
			Transaction Total	67.98	67.98		
04/30/2026		1034	Transaction Description: Billing - Service				
	123-13221		Accounts Receivable - Customers	1,837.80	0.00		
	123-34410		Solid Waste Collection Charges	0.00	1,837.80		
			Transaction Total	1,837.80	1,837.80		

Fund : 123		Solid Waste/Sanitation		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
04/30/2026		1035	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
04/30/2026		1039	Transaction Description: Billing - Service				
	123-13221		Accounts Receivable - Customers		40,514.20		0.00
	123-34410		Solid Waste Collection Charges		0.00		40,514.20
			Transaction Total		40,514.20		40,514.20
04/30/2026		1055	Transaction Description: Penalty - Penalty				
	123-13221		Accounts Receivable - Customers		0.00		2.10
	123-37191		Forfeited Discounts and Penalties		2.10		0.00
			Transaction Total		2.10		2.10
04/30/2026		1057	Transaction Description: Penalty Applied - Penalty				
	123-13221		Accounts Receivable - Customers		542.75		0.00
	123-37191		Forfeited Discounts and Penalties		0.00		542.75
			Transaction Total		542.75		542.75
04/30/2026		1062	Transaction Description: Return Payment Fee Sanitation				
	123-13221		Accounts Receivable - Customers		30.00		0.00
	123-37199		Miscellaneous		0.00		30.00
			Transaction Total		30.00		30.00
04/30/2026		1072	Transaction Description: 4.30 int 2930				
	123-11211		Heritage Sanitation Checking		162.53		0.00
	123-36100		Sanitation Interest Sanitation Interest Special Re		0.00		162.53
			Transaction Total		162.53		162.53
04/15/2026		1073	Transaction Description: returned checks				
	123-11211		Heritage Sanitation Checking		0.00		56.10
	123-13260		Returned Checks Receivable		56.10		0.00
			Transaction Total		56.10		56.10

Fund : 123		Solid Waste/Sanitation		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description			Debit Amount	Credit Amount
Date:	04/30/2026	Transaction # 1096	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
Date:	04/30/2026	Transaction # 1119	Transaction Description: 4.30.2026 2027				
		123-11212	Sanitation Construction			447.42	0.00
		123-36100	Sanitation Interest Sanitation Interest Special Re			0.00	447.42
			Transaction Total			447.42	447.42
		Total For Fund: 123				63,693.49	63,693.49

Fund : 124	Industrial Development	Transaction Type:	Journal Entry		
Account Number		Description		Debit Amount	Credit Amount
Date: 04/30/2026	Transaction # 1127	Transaction Description: 4.30.2026 3949			
	124-11211	Heritage Industrial Development Checking		13.78	0.00
	124-36100	Interest Earnings		0.00	13.78
		Transaction Total		13.78	13.78
	Total For Fund: 124			13.78	13.78

Fund : 125		Drug Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description				
Date:	04/10/2026	Transaction #	1013	Transaction Description: Gov Deals Sales Fork Lift			
		125-11321	Heritage Drug Fund Checking			6,045.00	0.00
		125-36935	PROCEEDS FROM SALE OF CAPITAL ASSETS			0.00	6,045.00
			Transaction Total			6,045.00	6,045.00
Date:	04/30/2026	Transaction #	1129	Transaction Description: 4.30.2026 3872			
		125-11322	Heritage - Confidential Drug Fund			1.64	0.00
		125-36100	Interest Earnings - Drug Fund			0.00	1.64
			Transaction Total			1.64	1.64
Date:	04/30/2026	Transaction #	1130	Transaction Description: 4.30.2026 3864			
		125-11321	Heritage Drug Fund Checking			60.17	0.00
		125-36100	Interest Earnings - Drug Fund			0.00	60.17
			Transaction Total			60.17	60.17
		Total For Fund: 125				6,106.81	6,106.81

Fund : 171	Capital Projects	Transaction Type:	Journal Entry		
Account Number		Description		Debit Amount	Credit Amount
Date: 04/30/2026	Transaction # 1122	Transaction Description: 4/30/2026 6410			
	171-11211	United Community - Capital Projects		700.58	0.00
	171-36100	Interest Earnings		0.00	700.58
		Transaction Total		700.58	700.58
	Total For Fund: 171			700.58	700.58

Fund : 210		Debt Service		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description				
Date:	04/09/2026	Transaction #	987	Transaction Description: US Bank Fee payment transfer			
		210-11211		Heritage - Debt Service Fund		600.00	0.00
		210-37725		Fund Transfers In		0.00	600.00
				Transaction Total		600.00	600.00
Date:	04/30/2026	Transaction #	1131	Transaction Description: 4.30.2026 3899			
		210-11211		Heritage - Debt Service Fund		0.51	0.00
		210-36100		Interest Earnings		0.00	0.51
				Transaction Total		0.51	0.51
		Total For Fund:	210			600.51	600.51

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
04/09/2026	Transaction # 1016	Transaction Description: to correct GL interface					
	413-11100	Cash On Hand			1,203.39		0.00
	413-11405	Credit Card Receivable			224.48		0.00
	413-13221	Accounts Receivable - Customer			0.00		1,427.87
		Transaction Total			1,427.87		1,427.87
04/16/2026	Transaction # 1018	Transaction Description: to record collection fees					
	413-11211	Heritage - Water Wastewater Checking			0.00		265.05
	413-52200-259	Other Professional Services - Other Professional			265.05		0.00
		Transaction Total			265.05		265.05
04/16/2026	Transaction # 1019	Transaction Description: wrong fund - gas					
	413-11100	Cash On Hand			142,137.34		0.00
	413-11211	Heritage - Water Wastewater Checking			0.00		142,137.34
		Transaction Total			142,137.34		142,137.34
04/29/2026	Transaction # 1023	Transaction Description: to correct Huner Smith					
	413-11100	Cash On Hand			174.81		0.00
	413-13221	Accounts Receivable - Customer			0.00		174.81
		Transaction Total			174.81		174.81
04/29/2026	Transaction # 1024	Transaction Description: wrong way					
	413-11100	Cash On Hand			0.00		174.81
	413-13221	Accounts Receivable - Customer			174.81		0.00
		Transaction Total			174.81		174.81
04/29/2026	Transaction # 1025	Transaction Description: to correct hunter smith					
	413-11100	Cash On Hand			0.00		174.81
	413-13221	Accounts Receivable - Customer			174.81		0.00
		Transaction Total			174.81		174.81
04/30/2026	Transaction # 1030	Transaction Description: Billing - Adjustment - Service					
	413-13221	Accounts Receivable - Customer			0.00		5,932.72
	413-37120	Flat Rate Water Sales To Gen C			5,932.72		0.00
		Transaction Total			5,932.72		5,932.72

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
04/30/2026		1031	Transaction Description: Billing - Adjustment - Service				
	413-13221		Accounts Receivable - Customer		0.00		4,790.76
	413-37210		Sewer Service Charges		4,790.76		0.00
			Transaction Total		4,790.76		4,790.76
04/30/2026		1033	Transaction Description: Billing - Adjustment - Tax				
	413-13221		Accounts Receivable - Customer		0.00		578.48
	413-21521		Due To State Dept Of Rev - Sal		578.48		0.00
			Transaction Total		578.48		578.48
04/30/2026		1037	Transaction Description: Billing - Service				
	413-13221		Accounts Receivable - Customer		171,603.53		0.00
	413-37120		Flat Rate Water Sales To Gen C		0.00		171,603.53
			Transaction Total		171,603.53		171,603.53
04/30/2026		1040	Transaction Description: Billing - Service				
	413-13221		Accounts Receivable - Customer		154,398.81		0.00
	413-37210		Sewer Service Charges		0.00		154,398.81
			Transaction Total		154,398.81		154,398.81
04/30/2026		1042	Transaction Description: Billing - Service				
	413-13221		Accounts Receivable - Customer		12,218.60		0.00
	413-37210		Sewer Service Charges		0.00		12,218.60
			Transaction Total		12,218.60		12,218.60
04/30/2026		1043	Transaction Description: Billing - Service				
	413-13221		Accounts Receivable - Customer		87.16		0.00
	413-37120		Flat Rate Water Sales To Gen C		0.00		87.16
			Transaction Total		87.16		87.16
04/30/2026		1044	Transaction Description: Billing - Service				
	413-13221		Accounts Receivable - Customer		300.00		0.00
	413-37199		Miscellaneous - Water		0.00		300.00
			Transaction Total		300.00		300.00

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
04/30/2026		1046	Transaction Description: Billing - Tax				
	413-13221		Accounts Receivable - Customer		12,472.59		0.00
	413-21521		Due To State Dept Of Rev - Sal		0.00		12,472.59
			Transaction Total		12,472.59		12,472.59
04/30/2026		1047	Transaction Description: Billing - Tax				
	413-13221		Accounts Receivable - Customer		8.50		0.00
	413-21521		Due To State Dept Of Rev - Sal		0.00		8.50
			Transaction Total		8.50		8.50
04/30/2026		1049	Transaction Description: Cutoff Service Fee-Water				
	413-13221		Accounts Receivable - Customer		1,425.00		0.00
	413-37190		Other Operating Revenues - Wat		0.00		1,425.00
			Transaction Total		1,425.00		1,425.00
04/30/2026		1050	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
04/30/2026		1051	Transaction Description: Deposit - Apply				
	413-13221		Accounts Receivable - Customer		0.00		5,763.00
	413-21910		Customer Deposits		5,763.00		0.00
			Transaction Total		5,763.00		5,763.00
04/30/2026		1053	Transaction Description: Penalty - Penalty				
	413-13221		Accounts Receivable - Customer		0.00		6.73
	413-37191		Forfeited Discounts And Penalt		6.73		0.00
			Transaction Total		6.73		6.73
04/30/2026		1054	Transaction Description: Penalty - Penalty				
	413-13221		Accounts Receivable - Customer		0.00		6.69
	413-37191		Forfeited Discounts And Penalt		6.69		0.00
			Transaction Total		6.69		6.69

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
04/30/2026	413-13221	1058	Penalty Applied - Penalty	1,412.64	0.00		
	413-37191		Accounts Receivable - Customer	0.00	1,412.64		
			Forfeited Discounts And Penalt				
			Transaction Total	1,412.64	1,412.64		
04/30/2026	413-13221	1059	Penalty Applied - Penalty	1,708.42	0.00		
	413-37191		Accounts Receivable - Customer	0.00	1,708.42		
			Forfeited Discounts And Penalt				
			Transaction Total	1,708.42	1,708.42		
04/30/2026	413-13221	1063	Return Payment Fee Water	90.00	0.00		
	413-37199		Accounts Receivable - Customer	0.00	90.00		
			Miscellaneous - Water				
			Transaction Total	90.00	90.00		
04/30/2026	413-13221	1066	to correct Month end for sales tax	0.00	8.50		
	413-21521		Accounts Receivable - Customer	8.50	0.00		
			Due To State Dept Of Rev - Sal				
			Transaction Total	8.50	8.50		
04/01/2026	413-13221	1067	to reverse interface issue 3.31	35.08	0.00		
	413-37120		Accounts Receivable - Customer	0.00	35.08		
			Flat Rate Water Sales To Gen C				
			Transaction Total	35.08	35.08		
04/30/2026	413-13221	1068	to reverse entry	8.50	0.00		
	413-21521		Accounts Receivable - Customer	0.00	8.50		
			Due To State Dept Of Rev - Sal				
			Transaction Total	8.50	8.50		
04/30/2026	413-11100	1069	reverse entry	174.81	0.00		
	413-13221		Cash On Hand	0.00	174.81		
			Accounts Receivable - Customer				
			Transaction Total	174.81	174.81		

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
Date: 04/30/2026	Transaction # 1077	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	12,875.00	0.00			
	413-52200-631	Interest On Bonded Debt - Water/Sewer	5,976.00	0.00			
		Transaction Total	18,851.00	18,851.00			
Date: 04/30/2026	Transaction # 1078	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	338.09	0.00			
	413-52100-631	Interest On Bonded Debt - Water And Sewer	315.91	0.00			
		Transaction Total	654.00	654.00			
Date: 04/30/2026	Transaction # 1079	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	8,877.44	0.00			
	413-52100-631	Interest On Bonded Debt - Water And Sewer	8,065.56	0.00			
		Transaction Total	16,943.00	16,943.00			
Date: 04/30/2026	Transaction # 1080	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	3,144.00	0.00			
	413-52200-631	Interest On Bonded Debt - Water/Sewer	1,870.00	0.00			
		Transaction Total	5,014.00	5,014.00			
Date: 04/30/2026	Transaction # 1081	Transaction Description: 4.30 int 3902					
	413-11211	Heritage - Water Wastewater Checking	755.00	0.00			
	413-37910	Interest Earnings	0.00	755.00			
		Transaction Total	755.00	755.00			
Date: 04/30/2026	Transaction # 1082	Transaction Description: April returned checks					
	413-11211	Heritage - Water Wastewater Checking	0.00	220.18			
	413-13260	Returned Checks Receivable - Water And Sewer	220.18	0.00			
		Transaction Total	220.18	220.18			

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
04/01/2026	413-11211	1083	3.31.2026 returned checks	0.00	143.20		
	413-13260		Heritage - Water Wastewater Checking	143.20	0.00		
			Returned Checks Receivable - Water And Sewer				
			Transaction Total	143.20	143.20		
04/30/2026	413-11211	1084	to reverse entry	122.05	0.00		
	413-37191		Heritage - Water Wastewater Checking	0.00	122.05		
			Forfeited Discounts And Penalt				
			Transaction Total	122.05	122.05		
04/01/2026	413-11211	1085	to correct je 526	116.69	0.00		
	413-37190		Heritage - Water Wastewater Checking	0.00	116.69		
			Other Operating Revenues - Wat				
			Transaction Total	116.69	116.69		
04/30/2026	413-11211	1086	4.30 clearing int	100.14	0.00		
	413-37910		Heritage - Water Wastewater Checking	0.00	100.14		
			Interest Earnings				
			Transaction Total	100.14	100.14		
04/01/2026	413-11211	1087	to correct 3.31 dep	0.00	35.08		
	413-37190		Heritage - Water Wastewater Checking	35.08	0.00		
			Other Operating Revenues - Wat				
			Transaction Total	35.08	35.08		
04/30/2026	413-11211	1088	to correct unclaimed prop	0.00	211.76		
	413-37190		Heritage - Water Wastewater Checking	211.76	0.00		
			Other Operating Revenues - Wat				
			Transaction Total	211.76	211.76		
04/30/2026	413-11212	1091	4.12 INT 3945	270.46	0.00		
	413-37910		Water Deposit Checking	0.00	270.46		
			Interest Earnings				
			Transaction Total	270.46	270.46		

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
04/30/2026		1092	Transaction Description: 4.30 3945 CH # 26328 BANK ERROR				
	413-11212		Water Deposit Checking		0.30		0.00
	413-37910		Interest Earnings		0.00		0.30
			Transaction Total		0.30		0.30
04/30/2026		1094	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
04/30/2026		1097	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
04/30/2026		1098	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
04/30/2026		1100	Transaction Description: Water Plant Distribution				
	413-16611-934		Allowance For Dep - Water - Collection and		0.00		15,432.09
	413-52100-541		Provision For Depreciation - Water And Sewer		15,432.09		0.00
			Transaction Total		15,432.09		15,432.09
04/30/2026		1101	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
04/30/2026		1102	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				
04/30/2026		1103	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
04/30/2026		1104	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
04/30/2026		1105	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
04/30/2026		1107	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
04/30/2026		1108	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
04/30/2026		1110	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
04/30/2026		1113	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

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
04/30/2026	Transaction # 1115	Transaction Description: Retainage Interest					
	413-11216	United Community - Wastewater overrun account		0.00		206.98	
	413-11223	UCB Retainage		206.98		0.00	
		Transaction Total		206.98		206.98	
04/30/2026	Transaction # 1118	Transaction Description: 4.30 int 2630					
	413-11212	Water Deposit Checking		1,009.88		0.00	
	413-11312	Water Access Fees		1,009.89		0.00	
	413-37910	Interest Earnings		0.00		2,019.77	
		Transaction Total		2,019.77		2,019.77	
04/30/2026	Transaction # 1120	Transaction Description: 4.30.2026 2630					
	413-11313	Sewer Access Fees		1,009.88		0.00	
	413-37910	Interest Earnings		0.00		1,009.88	
		Transaction Total		1,009.88		1,009.88	
04/30/2026	Transaction # 1123	Transaction Description: 4/30/2026 6438					
	413-11214	United Community Water/Wastewater		155.00		0.00	
	413-37910	Interest Earnings		0.00		155.00	
		Transaction Total		155.00		155.00	
04/30/2026	Transaction # 1124	Transaction Description: 4.30.2026 6508					
	413-11216	United Community - Wastewater overrun account		6,845.88		0.00	
	413-37910	Interest Earnings		0.00		6,845.88	
		Transaction Total		6,845.88		6,845.88	
04/30/2026	Transaction # 1125	Transaction Description: 4.30.2026 5077					
	413-11223	UCB Retainage		206.98		0.00	
	413-37910	Interest Earnings		0.00		206.98	
		Transaction Total		206.98		206.98	
04/30/2026	Transaction # 1133	Transaction Description: 4.30.2026 FFM					
	413-11221	FFMB Water/Wastewater Savings		1,428.68		0.00	
	413-11222	FFMB Water Deposit Savings		1,221.37		0.00	
	413-37910	Interest Earnings		0.00		1,221.37	
	413-37910	Interest Earnings		0.00		1,428.68	
		Transaction Total		2,650.05		2,650.05	

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Fund : 415 Natural Gas

Transaction Type: Journal Entry

Account Number	Description	Debit Amount	Credit Amount
Total For Fund: 413		650,321.62	650,321.62

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
04/09/2026	Transaction # 1011	Transaction Description: \$1M CD close out 4.9.26					
	415-11224	Gas CD Heritage \$1M	859.84	0.00			
	415-37910	Interest Earnings	0.00	859.84			
		Transaction Total	859.84	859.84			
04/10/2026	Transaction # 1015	Transaction Description: \$1M CD Closeout					
	415-11211	Heritage Gas Checking	1,019,381.61	0.00			
	415-11224	Gas CD Heritage \$1M	0.00	1,019,381.61			
		Transaction Total	1,019,381.61	1,019,381.61			
04/09/2026	Transaction # 1016	Transaction Description: to correct GL interface					
	415-11100	Cash On Hand	1,270.85	0.00			
	415-13221	Accounts Receivable - Customer	0.00	1,270.85			
		Transaction Total	1,270.85	1,270.85			
04/29/2026	Transaction # 1026	Transaction Description: wrong way					
	415-11100	Cash On Hand	0.00	225.00			
	415-11405	Credit Card Receivable	225.00	0.00			
		Transaction Total	225.00	225.00			
04/30/2026	Transaction # 1028	Transaction Description: Billing - Adjustment - Service					
	415-13221	Accounts Receivable - Customer	657,665.64	0.00			
	415-37412	Meter Commercial And Industrial	0.00	657,665.64			
		Transaction Total	657,665.64	657,665.64			
04/30/2026	Transaction # 1029	Transaction Description: Billing - Adjustment - Service					
	415-13221	Accounts Receivable - Customer	0.00	1,731.36			
	415-37411	Metered Residential Gas Sales	1,731.36	0.00			
		Transaction Total	1,731.36	1,731.36			
04/30/2026	Transaction # 1032	Transaction Description: Billing - Adjustment - Tax					
	415-13221	Accounts Receivable - Customer	0.00	91.88			
	415-21521	Due To State Dept Of Rev-Sa Tx	91.88	0.00			
		Transaction Total	91.88	91.88			

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
Date: 04/30/2026	Transaction # 1036	Transaction Description: Billing - Service					
	415-13221	Accounts Receivable - Customer	59,021.93	0.00			
	415-37411	Metered Residential Gas Sales	0.00	59,021.93			
		Transaction Total	59,021.93	59,021.93			
Date: 04/30/2026	Transaction # 1038	Transaction Description: Billing - Service					
	415-13221	Accounts Receivable - Customer	111,370.20	0.00			
	415-37412	Meter Commercial And Industrial	0.00	111,370.20			
		Transaction Total	111,370.20	111,370.20			
Date: 04/30/2026	Transaction # 1041	Transaction Description: Billing - Service					
	415-13221	Accounts Receivable - Customer	26,493.71	0.00			
	415-37412	Meter Commercial And Industrial	0.00	26,493.71			
		Transaction Total	26,493.71	26,493.71			
Date: 04/30/2026	Transaction # 1045	Transaction Description: Billing - Tax					
	415-13221	Accounts Receivable - Customer	3,728.43	0.00			
	415-21521	Due To State Dept Of Rev-Sa Tx	0.00	3,728.43			
		Transaction Total	3,728.43	3,728.43			
Date: 04/30/2026	Transaction # 1048	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			
Date: 04/30/2026	Transaction # 1052	Transaction Description: Deposit - Apply					
	415-13221	Accounts Receivable - Customer	0.00	4,100.00			
	415-21910	Customer Deposits	4,100.00	0.00			
		Transaction Total	4,100.00	4,100.00			
Date: 04/30/2026	Transaction # 1056	Transaction Description: Penalty - Penalty					
	415-13221	Accounts Receivable - Customer	0.00	17.79			
	415-37191	Forfeited Discounts And Penalt	17.79	0.00			
		Transaction Total	17.79	17.79			

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
04/30/2026		1060	Transaction Description: Penalty Applied - Penalty				
	415-13221		Accounts Receivable - Customer	1,099.08	0.00		
	415-37191		Forfeited Discounts And Penalt	0.00	1,099.08		
			Transaction Total	1,099.08	1,099.08		
04/30/2026		1061	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		
04/17/2026		1064	Transaction Description: to correct 4.17 pr gas entry				
	415-11211		Heritage Gas Checking	0.00	34,164.77		
	415-13221		Accounts Receivable - Customer	34,164.77	0.00		
			Transaction Total	34,164.77	34,164.77		
04/28/2026		1065	Transaction Description: CD 4418 Matured- Moved to Construction				
	415-11217		Gas Construction United Community	12,755.16	0.00		
	415-12110-2		Gas CD 4418	0.00	12,755.16		
			Transaction Total	12,755.16	12,755.16		
04/30/2026		1074	Transaction Description: 4.30 int 3953				
	415-11211		Heritage Gas Checking	861.66	0.00		
	415-37910		Interest Earnings	0.00	861.66		
			Transaction Total	861.66	861.66		
04/30/2026		1075	Transaction Description: 4.30 3953 int				
	415-11211		Heritage Gas Checking	0.00	460.63		
	415-13260		Returned Checks Receivable - Natural Gas	460.63	0.00		
			Transaction Total	460.63	460.63		
04/14/2026		1076	Transaction Description: to move Gas CD from Heritage to FFM				
	415-11211		Heritage Gas Checking	0.00	1,019,381.61		
	415-11221		FFMB Gas Savings	1,019,381.61	0.00		
			Transaction Total	1,019,381.61	1,019,381.61		

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
04/30/2026		1091	Transaction Description: 4.12 INT 3945				
	415-11212		Heritage Gas Deposit		270.46		0.00
	415-37910		Interest Earnings		0.00		270.46
			Transaction Total		270.46		270.46
04/30/2026		1095	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
04/30/2026		1099	Transaction Description: Gas Distribution				
	415-16651		Allow For Dep - Nat Gas Plant		0.00		8,548.49
	415-52400-541		Provision For Depreciation - Natural Gas		8,548.49		0.00
			Transaction Total		8,548.49		8,548.49
04/30/2026		1106	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
04/30/2026		1109	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
04/30/2026		1111	Transaction Description: Gas Vehicles				
	415-16651		Allow For Dep - Nat Gas Plant		0.00		5,061.83
	415-52400-541		Provision For Depreciation - Natural Gas		5,061.83		0.00
			Transaction Total		5,061.83		5,061.83
04/30/2026		1112	Transaction Description: Gas Building				
	415-16651		Allow For Dep - Nat Gas Plant		0.00		976.02
	415-52400-541		Provision For Depreciation - Natural Gas		976.02		0.00
			Transaction Total		976.02		976.02

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description				
Date:	04/30/2026	Transaction #	1133	Transaction Description: 4.30.2026 FFM			
		415-11221	FFMB Gas Savings			1,254.38	0.00
		415-37910	Interest Earnings			0.00	1,254.38
			Transaction Total			1,254.38	1,254.38
Date:	04/30/2026	Transaction #	1134	Transaction Description: 4.30.2026 ffm			
		415-11223	FFMB Gas Deposit Savings			1,254.38	0.00
		415-37910	Interest Earnings			0.00	1,254.38
			Transaction Total			1,254.38	1,254.38
Date:	04/30/2026	Transaction #	1135	Transaction Description: 4.30.2026 42-01-8			
		415-11221	FFMB Gas Savings			6,523.23	0.00
		415-37910	Interest Earnings			0.00	6,523.23
			Transaction Total			6,523.23	6,523.23
		Total For Fund:	415			2,983,642.06	2,983,642.06

Fund : 612		Parks, Recreation, Community Center		Transaction Type: Journal Entry			
		Account Number	Description	Debit Amount	Credit Amount		
Date:	04/10/2026	Transaction #	1014	Transaction Description: James Dye Parks OT Reimbursement			
		612-21411	Due To General Fund	0.00	5,947.89		
		612-21413	Due To Sanitation	0.00	5,947.89		
		612-44400-123	Recreation - Overtime	10,286.02	0.00		
		612-44400-141	Recreation - Oasi (Employer's Share)	786.88	0.00		
		612-44400-143	Recreation - Retirement - Current	822.88	0.00		
			Transaction Total	11,895.78	11,895.78		
Date:	04/30/2026	Transaction #	1114	Transaction Description: CCF Grant Pay App 2,3 & 4			
		612-11211	Heritage Parks & Rec Checking	541,985.66	0.00		
		612-33490	Other State Grants	0.00	541,985.66		
			Transaction Total	541,985.66	541,985.66		
Date:	04/30/2026	Transaction #	1132	Transaction Description: 4.30.2026 3961			
		612-11211	Heritage Parks & Rec Checking	133.67	0.00		
		612-36100	Interest Earnings	0.00	133.67		
			Transaction Total	133.67	133.67		
		Total For Fund: 612		554,015.11	554,015.11		

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Fund : 612	Parks, Recreation, Community Center	Transaction Type: Journal Entry			
		Account Number	Description	Debit Amount	Credit Amount
Total	Journal Entry			4,463,580.20	4,463,580.20
