



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account  | Name  | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|--|---|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <b>Fund: 10 - General Fund</b>                           |   |                          |                         |                 |                 |                     |
| <b>Revenue</b>   |   |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                 |   |                          |                         |                 |                 |                     |
| <a href="#">10-00-40000</a>                              | Ad Valorem Tax  | 1,865,649                | 1,865,649               | 4,740           | 4,740           | 1,860,909           |
| <a href="#">10-00-40200</a>                              | 1/2% Sales Tax Revenue  | 2,569,277                | 2,569,277               | 215,615         | 215,615         | 2,353,662           |
| <a href="#">10-00-40300</a>                              | Hotel Tax Revenue   | 2,589                    | 2,589                   | 763             | 763             | 1,825               |
| <a href="#">10-00-40410</a>                              | Franchise Tax - Electric  | 720,401                  | 720,401                 | 157,640         | 157,640         | 562,761             |
| <a href="#">10-00-40420</a>                              | Franchise Tax - Gas   | 124,058                  | 124,058                 | -               | -               | 124,058             |
| <a href="#">10-00-40430</a>                              | Franchise Tax - Cable TV  | 62,830                   | 62,830                  | -               | -               | 62,830              |
| <a href="#">10-00-42000</a>                              | Occupational License - Regular                                  | 14,400                   | 14,400                  | -               | -               | 14,400              |
| <a href="#">10-00-42010</a>                              | Liquor and Beer License   | 8,625                    | 8,625                   | 550             | 550             | 8,075               |
| <a href="#">10-00-42020</a>                              | Occupational License - Insurance                                | 519,322                  | 519,322                 | -               | -               | 519,322             |
| <a href="#">10-00-42200</a>                              | Code Department Permits   | 1,037,962                | 1,037,962               | 42,475          | 42,475          | 995,487             |
| <a href="#">10-00-44110</a>                              | Beer Sales Tax (State)  | 19,090                   | 19,090                  | -               | -               | 19,090              |
| <a href="#">10-00-44600</a>                              | Fines and Forfeits  | 53,912                   | 53,912                  | 15,252          | 15,252          | 38,661              |
| <a href="#">10-00-48900</a>                              | Rental Income   | 4,801                    | 4,801                   | 400             | 400             | 4,401               |
| <a href="#">10-00-55000</a>                              | Miscellaneous Income  | 4,035                    | 4,035                   | -               | -               | 4,035               |
| <a href="#">10-00-55015</a>                              | Donation  | 9,700                    | 9,700                   | -               | -               | 9,700               |
| <a href="#">10-00-55031</a>                              | Insurance Rebates   | 70,000                   | 70,000                  | -               | -               | 70,000              |
| <a href="#">10-00-56005</a>                              | Mardi Gras Permit   | 68,000                   | 68,000                  | -               | -               | 68,000              |
| <a href="#">10-00-56010</a>                              | Interest Income   | 7,800                    | 7,800                   | 526             | 526             | 7,274               |
| <a href="#">10-00-59420</a>                              | Transfer from Fund 20 1968 Sales Tax                            | 2,000,000                | 2,000,000               | -               | -               | 2,000,000           |
|  | <b>Department: 00 - Non-Departmental Total:</b>                 | <b>9,162,450</b>         | <b>9,162,450</b>        | <b>437,960</b>  | <b>437,960</b>  | <b>8,724,490</b>    |
|  | <b>Revenue Total:</b>   | <b>9,162,450</b>         | <b>9,162,450</b>        | <b>437,960</b>  | <b>437,960</b>  | <b>8,724,490</b>    |
| <b>Expense</b>   |   |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                 |   |                          |                         |                 |                 |                     |
| <a href="#">10-00-59522</a>                              | Transfer to Fund 22 1981 Sales Tax                              | 1,760,000                | 1,760,000               | -               | -               | 1,760,000           |
| <a href="#">10-00-59530</a>                              | Transfer to Fund 30 Debt Service                                | 340,467                  | 340,467                 | -               | -               | 340,467             |
| <a href="#">10-00-70000</a>                              | Principal - L.P.S.B   | 18,370                   | 18,370                  | 1,531           | 1,531           | 16,839              |
|  | <b>Department: 00 - Non-Departmental Total:</b>                 | <b>2,118,837</b>         | <b>2,118,837</b>        | <b>1,531</b>    | <b>1,531</b>    | <b>2,117,306</b>    |
| <b>Department: 05 - Elected &amp; Appointed Official</b> |   |                          |                         |                 |                 |                     |
| <a href="#">10-05-60000</a>                              | Elected Official - City Council                                 | 77,091                   | 77,091                  | 6,237           | 6,237           | 70,854              |
| <a href="#">10-05-60100</a>                              | Elected Official - Mayor  | 99,904                   | 99,904                  | 8,083           | 8,083           | 91,821              |
| <a href="#">10-05-60101</a>                              | City Clerk  | 87,255                   | 87,255                  | 6,327           | 6,327           | 80,928              |
| <a href="#">10-05-60102</a>                              | Chief Operations Officer  | 98,351                   | 98,351                  | 7,455           | 7,455           | 90,896              |
| <a href="#">10-05-60103</a>                              | Chief Financial Officer   | 95,483                   | 95,483                  | 7,238           | 7,238           | 88,245              |
| <a href="#">10-05-60800</a>                              | Payroll Taxes SS  | -                        | -                       | 2,276           | 2,276           | (2,276)             |
| <a href="#">10-05-60801</a>                              | Payroll Taxes MC  | -                        | -                       | 532             | 532             | (532)               |
| <a href="#">10-05-60802</a>                              | Payroll Taxes SUTA  | -                        | -                       | 36              | 36              | (36)                |
| <a href="#">10-05-61000</a>                              | Pension ER City Council   | 4,608                    | 4,608                   | 2,330           | 2,330           | 2,278               |
| <a href="#">10-05-61100</a>                              | Pension ER Mayor  | 9,990                    | 9,990                   | 808             | 808             | 9,182               |
| <a href="#">10-05-61200</a>                              | Health Insurance Mayor  | 6,119                    | 6,119                   | 2,123           | 2,123           | 3,996               |
| <a href="#">10-05-62350</a>                              | Auto Allowance  | 6,000                    | 6,000                   | 500             | 500             | 5,500               |
| <a href="#">10-05-64300</a>                              | Mayors Expense  | 13,200                   | 13,200                  | 1,100           | 1,100           | 12,100              |
| <a href="#">10-05-65320</a>                              | Cellphone Expense   | 2,400                    | 2,400                   | 200             | 200             | 2,200               |
|  | <b>Department: 05 - Elected &amp; Appointed Official Total:</b> | <b>500,401</b>           | <b>500,401</b>          | <b>45,246</b>   | <b>45,246</b>   | <b>455,155</b>      |
| <b>Department: 10 - Administration</b>                   |   |                          |                         |                 |                 |                     |
| <a href="#">10-10-60200</a>                              | Salaries and Wages  | 294,910                  | 294,910                 | 24,288          | 24,288          | 270,622             |
| <a href="#">10-10-60201</a>                              | Salaries and Wages OT   | -                        | -                       | 492             | 492             | (492)               |
| <a href="#">10-10-60800</a>                              | Payroll Taxes SS  | 46,686                   | 46,686                  | 1,446           | 1,446           | 45,240              |
| <a href="#">10-10-60801</a>                              | Payroll Taxes MC  | 10,918                   | 10,918                  | 338             | 338             | 10,580              |
| <a href="#">10-10-60802</a>                              | Payroll Taxes SUTA  | 1,506                    | 1,506                   | 40              | 40              | 1,466               |
| <a href="#">10-10-61000</a>                              | Pension ER  | 47,288                   | 47,288                  | 1,913           | 1,913           | 45,375              |
| <a href="#">10-10-61200</a>                              | Group Insurance   | 55,950                   | 55,950                  | 3,007           | 3,007           | 52,943              |
| <a href="#">10-10-62000</a>                              | Advertising   | 25,000                   | 25,000                  | 1,629           | 1,629           | 23,371              |
| <a href="#">10-10-62100</a>                              | Annexation  | 2,700                    | 2,700                   | -               | -               | 2,700               |
| <a href="#">10-10-62500</a>                              | Community Relations   | 16,000                   | 16,000                  | 10,000          | 10,000          | 6,000               |
| <a href="#">10-10-62600</a>                              | Computer Expense  | 4,580                    | 4,580                   | 1,095           | 1,095           | 3,485               |
| <a href="#">10-10-62700</a>                              | Conference Fees   | 6,000                    | 6,000                   | 23              | 23              | 5,978               |
| <a href="#">10-10-62900</a>                              | Contract Services   | 38,500                   | 38,500                  | 1,821           | 1,821           | 36,679              |
| <a href="#">10-10-62950</a>                              | Contract Services - computer                                    | 91,400                   | 89,300                  | 2,890           | 2,890           | 86,410              |
| <a href="#">10-10-63000</a>                              | Lodging/Mileage/Meals Expense                                   | 10,000                   | 10,000                  | 1,897           | 1,897           | 8,103               |
| <a href="#">10-10-63200</a>                              | Credit Card Fees  | 250                      | 250                     | 35              | 35              | 215                 |
| <a href="#">10-10-63205</a>                              | Bank Charges  | 20,515                   | 20,515                  | -               | -               | 20,515              |
| <a href="#">10-10-63400</a>                              | Dues & Subscriptions  | 6,220                    | 8,320                   | 491             | 491             | 7,829               |
| <a href="#">10-10-63600</a>                              | Engineering Fees  | 138,000                  | 138,000                 | -               | -               | 138,000             |
| <a href="#">10-10-63700</a>                              | Garbage Collection  | 3,300                    | 3,300                   | 193             | 193             | 3,107               |
| <a href="#">10-10-63800</a>                              | Insurance   | 145,000                  | 145,000                 | 1,823           | 1,823           | 143,177             |
| <a href="#">10-10-64000</a>                              | Janitorial  | 20,475                   | 20,475                  | 1,625           | 1,625           | 18,850              |



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account   | Name                                | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|---|-------------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <a href="#">10-10-64100</a>                     | Repairs & Maintenance               | 20,000                   | 20,000                  | -               | -               | 20,000              |
| <a href="#">10-10-64200</a>                     | Mardi Gras Expense                  | 73,000                   | 73,000                  | -               | -               | 73,000              |
| <a href="#">10-10-64330</a>                     | Election Expense                    | 8,226                    | 8,226                   | -               | -               | 8,226               |
| <a href="#">10-10-64400</a>                     | Miscellaneous                       | 100                      | 100                     | -               | -               | 100                 |
| <a href="#">10-10-64500</a>                     | Office Supplies                     | 25,000                   | 25,000                  | 2,641           | 2,641           | 22,359              |
| <a href="#">10-10-64600</a>                     | Professional Fees                   | 75,500                   | 75,500                  | 6,685           | 6,685           | 68,816              |
| <a href="#">10-10-64610</a>                     | Accounting Fees                     | 54,785                   | 54,785                  | -               | -               | 54,785              |
| <a href="#">10-10-64620</a>                     | Legal Fees                          | 40,000                   | 40,000                  | 2,476           | 2,476           | 37,524              |
| <a href="#">10-10-64660</a>                     | Grant Consulting Services           | 17,000                   | 17,000                  | -               | -               | 17,000              |
| <a href="#">10-10-64800</a>                     | Sales Tax Collection Expense        | 13,756                   | 13,756                  | 1,141           | 1,141           | 12,615              |
| <a href="#">10-10-64810</a>                     | Property Tax                        | 328                      | 328                     | -               | -               | 328                 |
| <a href="#">10-10-65300</a>                     | Telephone/Internet Expense          | 27,540                   | 27,540                  | 2,385           | 2,385           | 25,155              |
| <a href="#">10-10-65310</a>                     | Utilities                           | 31,600                   | 31,600                  | 2,785           | 2,785           | 28,815              |
| <a href="#">10-10-65405</a>                     | Testing/Screening Employee          | 250                      | 250                     | -               | -               | 250                 |
| <a href="#">10-10-65500</a>                     | Training                            | 3,250                    | 3,250                   | 311             | 311             | 2,939               |
| <a href="#">10-10-65900</a>                     | Uniform Expense                     | 3,300                    | 3,300                   | -               | -               | 3,300               |
| <a href="#">10-10-66100</a>                     | Lease Expense                       | 9,800                    | 9,800                   | 680             | 680             | 9,120               |
| <b>Department: 10 - Administration Total:</b>   |                                     | <b>1,388,632</b>         | <b>1,388,632</b>        | <b>74,148</b>   | <b>74,148</b>   | <b>1,314,485</b>    |
| <b>Department: 15 - Magistrate Court</b>        |                                     |                          |                         |                 |                 |                     |
| <a href="#">10-15-60200</a>                     | Salaries and Wages                  | 6,000                    | 6,000                   | 500             | 500             | 5,500               |
| <a href="#">10-15-60800</a>                     | Payroll Taxes SS                    | 372                      | 372                     | 31              | 31              | 341                 |
| <a href="#">10-15-60801</a>                     | Payroll Taxes MC                    | 87                       | 87                      | 7               | 7               | 80                  |
| <a href="#">10-15-60802</a>                     | Payroll Taxes SUTA                  | 12                       | 12                      | 1               | 1               | 11                  |
| <a href="#">10-15-61000</a>                     | Pension ER                          | 600                      | 600                     | -               | -               | 600                 |
| <a href="#">10-15-63100</a>                     | Court Costs                         | 29,200                   | 29,200                  | 3,942           | 3,942           | 25,258              |
| <a href="#">10-15-64620</a>                     | Legal Fees                          | 200                      | 200                     | -               | -               | 200                 |
| <b>Department: 15 - Magistrate Court Total:</b> |                                     | <b>36,471</b>            | <b>36,471</b>           | <b>4,481</b>    | <b>4,481</b>    | <b>31,990</b>       |
| <b>Department: 20 - Fire</b>                    |                                     |                          |                         |                 |                 |                     |
| <a href="#">10-20-62200</a>                     | App to Fire Dept - Ad Valorem Taxes | 1,042,566                | 1,042,566               | -               | -               | 1,042,566           |
| <a href="#">10-20-62220</a>                     | App to Fire Dept - General Fund     | 1,080,000                | 1,080,000               | 200,000         | 200,000         | 880,000             |
| <a href="#">10-20-70000</a>                     | Principal                           | 177,891                  | 177,891                 | -               | -               | 177,891             |
| <a href="#">10-20-70200</a>                     | Interest Expense                    | 79,622                   | 79,622                  | -               | -               | 79,622              |
| <b>Department: 20 - Fire Total:</b>             |                                     | <b>2,380,080</b>         | <b>2,380,080</b>        | <b>200,000</b>  | <b>200,000</b>  | <b>2,180,080</b>    |
| <b>Department: 25 - Code Enforcement</b>        |                                     |                          |                         |                 |                 |                     |
| <a href="#">10-25-60200</a>                     | Salaries and Wages                  | 169,124                  | 169,124                 | 10,881          | 10,881          | 158,243             |
| <a href="#">10-25-60201</a>                     | Salaries and Wages OT               | -                        | -                       | 8               | 8               | (8)                 |
| <a href="#">10-25-60800</a>                     | Payroll Taxes SS                    | 10,486                   | 10,486                  | 662             | 662             | 9,824               |
| <a href="#">10-25-60801</a>                     | Payroll Taxes MC                    | 2,452                    | 2,452                   | 155             | 155             | 2,297               |
| <a href="#">10-25-60802</a>                     | Payroll Taxes SUTA                  | 338                      | 338                     | 18              | 18              | 321                 |
| <a href="#">10-25-61000</a>                     | Pension ER                          | 11,478                   | 11,478                  | 774             | 774             | 10,704              |
| <a href="#">10-25-61200</a>                     | Group Insurance                     | 23,000                   | 23,000                  | 1,309           | 1,309           | 21,691              |
| <a href="#">10-25-62310</a>                     | Gas                                 | 1,000                    | 1,000                   | 47              | 47              | 953                 |
| <a href="#">10-25-62700</a>                     | Conference Fees                     | 1,550                    | 1,550                   | -               | -               | 1,550               |
| <a href="#">10-25-62950</a>                     | Contract Services - computer        | 40,250                   | 40,250                  | 889             | 889             | 39,361              |
| <a href="#">10-25-63000</a>                     | Lodging/Mileage/Meals Expense       | 3,500                    | 3,500                   | -               | -               | 3,500               |
| <a href="#">10-25-63200</a>                     | Credit Card Fees                    | 20,400                   | 20,400                  | 1,773           | 1,773           | 18,627              |
| <a href="#">10-25-63400</a>                     | Dues & Subscriptions                | 5,723                    | 5,723                   | -               | -               | 5,723               |
| <a href="#">10-25-63800</a>                     | Insurance                           | 28,000                   | 28,000                  | -               | -               | 28,000              |
| <a href="#">10-25-63900</a>                     | Inspection fees                     | 738,000                  | 738,000                 | 23,178          | 23,178          | 714,823             |
| <a href="#">10-25-64500</a>                     | Office Expense                      | 1,200                    | 1,200                   | 199             | 199             | 1,001               |
| <a href="#">10-25-64600</a>                     | Professional Fees                   | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">10-25-64620</a>                     | Legal Fees                          | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">10-25-65200</a>                     | Supplies                            | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">10-25-65300</a>                     | Telephone/Internet Expense          | 216                      | 216                     | -               | -               | 216                 |
| <a href="#">10-25-65900</a>                     | Uniform Expense                     | 1,150                    | 1,150                   | -               | -               | 1,150               |
| <b>Department: 25 - Code Enforcement Total:</b> |                                     | <b>1,060,867</b>         | <b>1,060,867</b>        | <b>39,891</b>   | <b>39,891</b>   | <b>1,020,976</b>    |
| <b>Department: 30 - Streets &amp; drainage</b>  |                                     |                          |                         |                 |                 |                     |
| <a href="#">10-30-60200</a>                     | Salaries and Wages                  | 337,475                  | 337,475                 | 25,155          | 25,155          | 312,320             |
| <a href="#">10-30-60201</a>                     | Salaries and Wages OT               | 12,282                   | 12,282                  | 504             | 504             | 11,778              |
| <a href="#">10-30-60800</a>                     | Payroll Taxes SS                    | 21,685                   | 21,685                  | 1,574           | 1,574           | 20,111              |
| <a href="#">10-30-60801</a>                     | Payroll Taxes MC                    | 5,071                    | 5,071                   | 368             | 368             | 4,703               |



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account   | Name                                   | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|---|--|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <a href="#">10-30-60802</a>                           | Payroll Taxes SUTA                     | 700                      | 700                     | 41              | 41              | 659                 |
| <a href="#">10-30-61000</a>                           | Pension ER                             | 17,882                   | 17,882                  | 1,477           | 1,477           | 16,405              |
| <a href="#">10-30-61200</a>                           | Group Insurance                        | 43,500                   | 43,500                  | 3,625           | 3,625           | 39,875              |
| <a href="#">10-30-62300</a>                           | Auto Expense                           | 30,000                   | 30,000                  | 2,087           | 2,087           | 27,913              |
| <a href="#">10-30-62310</a>                           | Gas Diesel Oil                         | 65,000                   | 65,000                  | 3,889           | 3,889           | 61,111              |
| <a href="#">10-30-62600</a>                           | Computer Expense                       | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">10-30-62700</a>                           | Conference Fees                        | 4,000                    | 4,000                   | -               | -               | 4,000               |
| <a href="#">10-30-62800</a>                           | Contract Labor                         | 8,204                    | 8,204                   | 609             | 609             | 7,595               |
| <a href="#">10-30-62900</a>                           | Contract Services                      | 138,000                  | 138,000                 | 21,505          | 21,505          | 116,495             |
| <a href="#">10-30-62950</a>                           | Contract Services - computer           | 13,500                   | 13,500                  | 213             | 213             | 13,287              |
| <a href="#">10-30-63000</a>                           | Lodging/Mileage/Meals Expense          | 500                      | 500                     | -               | -               | 500                 |
| <a href="#">10-30-63205</a>                           | Bank Charges                           | 35                       | 35                      | -               | -               | 35                  |
| <a href="#">10-30-63400</a>                           | Dues & Subscriptions                   | 3,000                    | 3,000                   | -               | -               | 3,000               |
| <a href="#">10-30-63500</a>                           | Equipment & Tools Rental               | 1,680                    | 1,680                   | -               | -               | 1,680               |
| <a href="#">10-30-63600</a>                           | Engineering Fees                       | 90,000                   | 90,000                  | -               | -               | 90,000              |
| <a href="#">10-30-63800</a>                           | Insurance                              | 62,000                   | 62,000                  | -               | -               | 62,000              |
| <a href="#">10-30-64000</a>                           | Janitorial                             | 8,225                    | 8,225                   | 1,575           | 1,575           | 6,650               |
| <a href="#">10-30-64100</a>                           | Repairs & Maintenance                  | 125,000                  | 125,000                 | 10,181          | 10,181          | 114,819             |
| <a href="#">10-30-64130</a>                           | Repairs & Maintenance Roads & Streets  | 225,000                  | 225,000                 | -               | -               | 225,000             |
| <a href="#">10-30-64400</a>                           | Miscellaneous                          | 2,500                    | 2,500                   | -               | -               | 2,500               |
| <a href="#">10-30-64425</a>                           | Disaster Expense                       | 100,000                  | 100,000                 | 420             | 420             | 99,580              |
| <a href="#">10-30-64500</a>                           | Office Expense                         | 9,000                    | 9,000                   | 104             | 104             | 8,896               |
| <a href="#">10-30-64600</a>                           | Professional Fees                      | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">10-30-64620</a>                           | Legal Fees                             | 167                      | 167                     | -               | -               | 167                 |
| <a href="#">10-30-64700</a>                           | Rent Expense                           | 800                      | 800                     | -               | -               | 800                 |
| <a href="#">10-30-64720</a>                           | Radio Rental                           | 2,500                    | 2,500                   | -               | -               | 2,500               |
| <a href="#">10-30-64810</a>                           | Property Tax                           | 7,000                    | 7,000                   | -               | -               | 7,000               |
| <a href="#">10-30-65100</a>                           | Street Lighting                        | 137,957                  | 137,957                 | 15,060          | 15,060          | 122,897             |
| <a href="#">10-30-65200</a>                           | Supplies                               | 60,000                   | 60,000                  | 10,016          | 10,016          | 49,984              |
| <a href="#">10-30-65210</a>                           | Chemicals                              | 7,715                    | 7,715                   | 3,572           | 3,572           | 4,143               |
| <a href="#">10-30-65250</a>                           | Sign and supplies                      | 21,650                   | 21,650                  | 280             | 280             | 21,370              |
| <a href="#">10-30-65300</a>                           | Telephone/Internet Expense             | 459                      | 459                     | 46              | 46              | 413                 |
| <a href="#">10-30-65310</a>                           | Utilities                              | 57,686                   | 57,686                  | 806             | 806             | 56,880              |
| <a href="#">10-30-65405</a>                           | Testing/Screening Employee             | 1,382                    | 1,382                   | -               | -               | 1,382               |
| <a href="#">10-30-65410</a>                           | Testing/Screening Non-Employee         | 200                      | 200                     | -               | -               | 200                 |
| <a href="#">10-30-65900</a>                           | Uniform Expense                        | 5,200                    | 5,200                   | 71              | 71              | 5,129               |
| <a href="#">10-30-66100</a>                           | Lease Expense                          | 198,886                  | 198,886                 | 23,570          | 23,570          | 175,315             |
| <a href="#">10-30-68200</a>                           | Capital Outlay - Infrastructure        | -                        | -                       | -               | -               | -                   |
| <a href="#">10-30-68300</a>                           | Capital Outlay - Furn, Fix & Equipment | 275,943                  | 275,943                 | -               | -               | 275,943             |
| <a href="#">10-30-70000</a>                           | Principal                              | 130,134                  | 130,134                 | -               | -               | 130,134             |
| <a href="#">10-30-70200</a>                           | Interest Expense                       | 4,287                    | 4,287                   | -               | -               | 4,287               |
| <b>Department: 30 - Streets &amp; drainage Total:</b> |  | <b>2,238,203</b>         | <b>2,238,203</b>        | <b>126,751</b>  | <b>126,751</b>  | <b>2,111,452</b>    |
| <b>Department: 35 - 305 Iberia Street</b>             |  |                          |                         |                 |                 |                     |
| <a href="#">10-35-62900</a>                           | Contract Services                      | 6,516                    | 6,516                   | 538             | 538             | 5,978               |
| <a href="#">10-35-64100</a>                           | Repairs & Maintenance                  | 520                      | 520                     | -               | -               | 520                 |
| <a href="#">10-35-65300</a>                           | Telephone/Internet Expense             | 2,040                    | 2,040                   | 168             | 168             | 1,872               |
| <a href="#">10-35-65310</a>                           | Utilities                              | 4,500                    | 4,500                   | 563             | 563             | 3,937               |
| <b>Department: 35 - 305 Iberia Street Total:</b>      |  | <b>13,576</b>            | <b>13,576</b>           | <b>1,269</b>    | <b>1,269</b>    | <b>12,307</b>       |
| <b>Department: 37 - 307 Iberia Street</b>             |  |                          |                         |                 |                 |                     |
| <a href="#">10-37-62900</a>                           | Contract Services                      | 4,380                    | 4,380                   | 360             | 360             | 4,020               |
| <a href="#">10-37-64100</a>                           | Repairs & Maintenance                  | 4,376                    | 4,376                   | -               | -               | 4,376               |
| <a href="#">10-37-65310</a>                           | Repairs & Maintenance                  | 1,260                    | 1,260                   | 164             | 164             | 1,096               |
| <b>Department: 37 - 307 Iberia Street Total:</b>      |  | <b>10,016</b>            | <b>10,016</b>           | <b>524</b>      | <b>524</b>      | <b>9,492</b>        |
| <b>Expense Total:</b>                                 |  | <b>9,747,084</b>         | <b>9,747,084</b>        | <b>493,841</b>  | <b>493,841</b>  | <b>9,253,243</b>    |
| <b>Fund: 10 - General Fund Surplus (Deficit):</b>     |  | <b>(584,634)</b>         | <b>(584,634)</b>        | <b>(55,881)</b> | <b>(55,881)</b> | <b>(528,753)</b>    |



# Financial Statements

As Of 07/31/2025

## Balance Sheet

| Account   | Name                              | Balance             |
|---|-----------------------------------|---------------------|
| <b>Fund: 10 - General Fund</b>                                  |                                   |                     |
| <b>Assets</b>   |                                   |                     |
| <a href="#">10-00-10001</a>                                     | Claim On Cash                     | 5,028               |
| <a href="#">10-00-10010</a>                                     | HW General #4158                  | 3,998,005           |
| <a href="#">10-00-11000</a>                                     | Accounts Receivable               | 400                 |
| <a href="#">10-00-11050</a>                                     | Allowance for Doubtful Accounts   | 500                 |
| <a href="#">10-00-11100</a>                                     | Sales Tax Receivable              | 440,272             |
| <a href="#">10-00-11422</a>                                     | Due from Fund 22 1981 Sales Tax   | 143,055             |
| <a href="#">10-00-11440</a>                                     | Due from Fund 40 Capital Projects | 208                 |
| <a href="#">10-00-11470</a>                                     | Due from Fund 70 Utility System   | 3,439               |
| <a href="#">10-00-11490</a>                                     | Due from Fund 90 Sports Complex   | 14,565              |
| <a href="#">10-00-11499</a>                                     | Due from Fund 99 Other            | -                   |
| <a href="#">10-00-11500</a>                                     | Other Receivable                  | 112,395             |
| <a href="#">10-00-13000</a>                                     | Prepaid Insurance                 | 431,429             |
| <a href="#">10-00-13010</a>                                     | Prepaid Expense                   | 11,043              |
| <b>Total Assets:</b>  |                                   | <b>5,160,338</b>    |
|   |                                   | <b>\$ 5,160,338</b> |
| <b>Liability</b>  |                                   |                     |
| <a href="#">10-00-20000</a>                                     | Accounts Payable Fund 10          | (137,070)           |
| <a href="#">10-00-20005</a>                                     | Unearned Revenue                  | (8,008)             |
| <a href="#">10-00-20010</a>                                     | Accounts Payable-Other            | -                   |
| <a href="#">10-00-21020</a>                                     | Due to Fund 20 1968 Sales Tax     | -                   |
| <a href="#">10-00-21021</a>                                     | Due to Fund 21 1999 Sales Tax     | -                   |
| <a href="#">10-00-21022</a>                                     | Due to Fund 22 1981 Sales Tax     | 9,939               |
| <a href="#">10-00-21030</a>                                     | Due to Fund 30 Debt Service       | -                   |
| <a href="#">10-00-21040</a>                                     | Due to Fund 40 Capital Projects   | 937,264             |
| <a href="#">10-00-21045</a>                                     | Due to Fund 45 Municipal Complex  | -                   |
| <a href="#">10-00-21070</a>                                     | Due to Fund 70 Utility System     | 563,232             |
| <a href="#">10-00-21075</a>                                     | Due to Fund 75 Utility Deposit    | -                   |
| <a href="#">10-00-21081</a>                                     | Due to Payroll                    | -                   |
| <a href="#">10-00-21090</a>                                     | Due to Fund 90 Sports Complex     | 759                 |
| <a href="#">10-00-21099</a>                                     | Due to Fund 99 Other              | 358,687             |
| <b>Total Liability:</b>   |                                   | <b>1,724,803</b>    |
| <b>Equity</b>   |                                   |                     |
| <a href="#">10-00-32000</a>                                     | Fund Balance Unreserved           | 3,491,416           |
| <b>Total Beginning Equity:</b>                                  |                                   | <b>3,491,416</b>    |
| Total Revenue   |                                   | 437,960             |
| Total Expense   |                                   | 493,841             |
| <b>Revenues Over/Under Expenses</b>                             |                                   | <b>(55,881)</b>     |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                                   | <b>3,435,535</b>    |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                                   | <b>\$ 5,160,338</b> |



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account  | Name                                 | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|--|--------------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <b>Fund: 20 - 1968 Sales Tax Fund</b>                    |                                      |                          |                         |                 |                 |                     |
| <b>Revenue</b>   |                                      |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                 |                                      |                          |                         |                 |                 |                     |
| <a href="#">20-00-40200</a>                              | 1% Sales Tax Revenue                 | 5,098,554                | 5,098,554               | 431,229         | 431,229         | 4,667,324           |
| <a href="#">20-00-56010</a>                              | Interest Income                      | 17,086                   | 17,086                  | 830             | 830             | 16,256              |
| <b>Department: 00 - Non-Departmental Total:</b>          |                                      | <b>5,115,640</b>         | <b>5,115,640</b>        | <b>432,060</b>  | <b>432,060</b>  | <b>4,683,580</b>    |
| <b>Revenue Total:</b>                                    |                                      | <b>5,115,640</b>         | <b>5,115,640</b>        | <b>432,060</b>  | <b>432,060</b>  | <b>4,683,580</b>    |
| <b>Expense</b>   |                                      |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                 |                                      |                          |                         |                 |                 |                     |
| <a href="#">20-00-59510</a>                              | Transfer to Fund 10 General          | 2,000,000                | 2,000,000               | -               | -               | 2,000,000           |
| <a href="#">20-00-59530</a>                              | Transfer to Fund 30 Debt Service     | 2,462,810                | 2,462,810               | -               | -               | 2,462,810           |
| <a href="#">20-00-59540</a>                              | Transfer to Fund 40 Capital Projects | 1,311,459                | 1,311,459               | -               | -               | 1,311,459           |
| <a href="#">20-00-63205</a>                              | Bank Charges                         | 3,562                    | 3,562                   | -               | -               | 3,562               |
| <a href="#">20-00-64600</a>                              | Professional Fees                    | 3,950                    | 3,950                   | -               | -               | 3,950               |
| <a href="#">20-00-64610</a>                              | Accounting Fees                      | 15,980                   | 15,980                  | -               | -               | 15,980              |
| <a href="#">20-00-64800</a>                              | Sales Tax Collection Expense         | 27,511                   | 27,511                  | 2,281           | 2,281           | 25,229              |
| <a href="#">20-00-70000</a>                              | Principal - L.P.S.B                  | 36,740                   | 36,740                  | 3,062           | 3,062           | 33,678              |
| <b>Department: 00 - Non-Departmental Total:</b>          |                                      | <b>5,862,011</b>         | <b>5,862,011</b>        | <b>5,343</b>    | <b>5,343</b>    | <b>5,856,668</b>    |
| <b>Expense Total:</b>                                    |                                      | <b>5,862,011</b>         | <b>5,862,011</b>        | <b>5,343</b>    | <b>5,343</b>    | <b>5,856,668</b>    |
| <b>Fund: 20 - 1968 Sales Tax Fund Surplus (Deficit):</b> |                                      | <b>(746,371)</b>         | <b>(746,371)</b>        | <b>426,717</b>  | <b>426,717</b>  | <b>(1,173,088)</b>  |



# Financial Statements

As Of 07/31/2025

## Balance Sheet

| Account                               | Name  | Balance                              |
|---------------------------------------|---|--------------------------------------|
| <b>Fund: 20 - 1968 Sales Tax Fund</b> |   |                                      |
| <b>Assets</b>                         |   |                                      |
| <a href="#">20-00-10010</a>           | HW 1968 1% Sales Tax #4514                                      | 968,889                              |
| <a href="#">20-00-11100</a>           | Sales Tax Receivable  | 880,547                              |
| <a href="#">20-00-11499</a>           | Due from Fund 99 Other  | 250                                  |
|                                       | <b>Total Assets:</b>  | <u>1,849,686</u> \$ <u>1,849,686</u> |
| <b>Liability</b>                      |   |                                      |
| <a href="#">20-00-20000</a>           | Accounts Payable  | 350                                  |
| <a href="#">20-00-21099</a>           | Due to Fund 99 Other  | 2,931                                |
|                                       | <b>Total Liability:</b>   | <u>3,281</u>                         |
| <b>Equity</b>                         |   |                                      |
| <a href="#">20-00-30000</a>           | Fund Balance  | 1,419,688                            |
|                                       | <b>Total Beginning Equity:</b>                                  | <u>1,419,688</u>                     |
| Total Revenue                         |   | 432,060                              |
| Total Expense                         |   | <u>5,343</u>                         |
| <b>Revenues Over/Under Expenses</b>   |   | <u>426,717</u>                       |
|                                       | <b>Total Equity and Current Surplus (Deficit):</b>              | <u>1,846,405</u>                     |
|                                       | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <u>\$ 1,849,686</u>                  |



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account  | Name                             | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|--|----------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <b>Fund: 21 - 1999 Sales Tax Fund</b>                    |                                  |                          |                         |                 |                 |                     |
| <b>Revenue</b>   |                                  |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                 |                                  |                          |                         |                 |                 |                     |
| <a href="#">21-00-40200</a>                              | 1/2% Sales Tax Revenue           | 2,569,277                | 2,569,277               | 215,615         | 215,615         | 2,353,662           |
| <a href="#">21-00-56010</a>                              | Interest Income                  | 8,877                    | 8,877                   | 692             | 692             | 8,185               |
| <b>Department: 00 - Non-Departmental Total:</b>          |                                  | <b>2,578,154</b>         | <b>2,578,154</b>        | <b>216,307</b>  | <b>216,307</b>  | <b>2,361,847</b>    |
| <b>Revenue Total:</b>                                    |                                  | <b>2,578,154</b>         | <b>2,578,154</b>        | <b>216,307</b>  | <b>216,307</b>  | <b>2,361,847</b>    |
| <b>Expense</b>   |                                  |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                 |                                  |                          |                         |                 |                 |                     |
| <a href="#">21-00-59530</a>                              | Transfer to Fund 30 Debt Service | -                        | -                       | -               | -               | -                   |
| <a href="#">21-00-59570</a>                              | Transfer to Fund 70 Utility      | 1,728,231                | 1,728,231               | 60,682          | 60,682          | 1,667,549           |
| <a href="#">21-00-63205</a>                              | Bank Charges                     | 3,370                    | 3,370                   | 269             | 269             | 3,101               |
| <a href="#">21-00-64610</a>                              | Accounting Fees                  | 15,980                   | 15,980                  | -               | -               | 15,980              |
| <a href="#">21-00-64800</a>                              | Sales Tax Collection Expense     | 13,756                   | 13,756                  | 1,141           | 1,141           | 12,615              |
| <a href="#">21-00-70000</a>                              | Principal - L.P.S.B              | 18,370                   | 18,370                  | 1,531           | 1,531           | 16,839              |
| <b>Department: 00 - Non-Departmental Total:</b>          |                                  | <b>1,779,706</b>         | <b>1,779,706</b>        | <b>63,622</b>   | <b>63,622</b>   | <b>1,716,084</b>    |
| <b>Expense Total:</b>                                    |                                  | <b>1,779,706</b>         | <b>1,779,706</b>        | <b>63,622</b>   | <b>63,622</b>   | <b>1,716,084</b>    |
| <b>Fund: 21 - 1999 Sales Tax Fund Surplus (Deficit):</b> |                                  | <b>798,448</b>           | <b>798,448</b>          | <b>152,685</b>  | <b>152,685</b>  | <b>645,763</b>      |



# Financial Statements

As Of 07/31/2025

## Balance Sheet

| Account                               | Name  | Balance                              |
|---------------------------------------|---|--------------------------------------|
| <b>Fund: 21 - 1999 Sales Tax Fund</b> |   |                                      |
| <b>Assets</b>                         |   |                                      |
| <a href="#">21-00-10010</a>           | HW 1999 1/2% Sales Tax #7856                                    | 1,051,922                            |
| <a href="#">21-00-11100</a>           | Sales Tax Receivable  | 440,272                              |
| <a href="#">21-00-11499</a>           | Due from Fund 99 Other  | 243                                  |
|                                       | <b>Total Assets:</b>  | <u>1,492,437</u> \$ <u>1,492,437</u> |
| <b>Liability</b>                      |   |                                      |
| <a href="#">21-00-20000</a>           | Accounts Payable  | 11,717                               |
| <a href="#">21-00-21099</a>           | Due to Fund 99 Other  | 3,053                                |
|                                       | <b>Total Liability:</b>   | <u>14,770</u>                        |
| <b>Equity</b>                         |   |                                      |
| <a href="#">21-00-30000</a>           | Fund Balance  | 1,324,983                            |
|                                       | <b>Total Beginning Equity:</b>                                  | <u>1,324,983</u>                     |
| Total Revenue                         |   | 216,307                              |
| Total Expense                         |   | <u>63,622</u>                        |
| <b>Revenues Over/Under Expenses</b>   |   | <u>152,685</u>                       |
|                                       | <b>Total Equity and Current Surplus (Deficit):</b>              | <u>1,477,667</u>                     |
|                                       | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <u>\$ 1,492,437</u>                  |



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account  | Name  | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|--|---|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <b>Fund: 22 - 1981 Sales Tax Fund</b>                    |   |                          |                         |                 |                 |                     |
| <b>Revenue</b>   |   |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                 |   |                          |                         |                 |                 |                     |
| <a href="#">22-00-40200</a>                              | 1/2% Sales Tax Revenue  | 2,569,277                | 2,569,277               | 215,615         | 215,615         | 2,353,662           |
| <a href="#">22-00-44100</a>                              | State Grant Revenue   | 7,978                    | 7,978                   | -               | -               | 7,978               |
| <a href="#">22-00-44200</a>                              | School Resource Officer   | 438,746                  | 438,746                 | -               | -               | 438,746             |
| <a href="#">22-00-44600</a>                              | LACE Fines and Court Cost                                       | 707,115                  | 707,115                 | 70,427          | 70,427          | 636,688             |
| <a href="#">22-00-44601</a>                              | Accident Reports  | 3,000                    | 3,000                   | -               | -               | 3,000               |
| <a href="#">22-00-55000</a>                              | Miscellaneous Income  | 912                      | 912                     | -               | -               | 912                 |
| <a href="#">22-00-55015</a>                              | Donations   | -                        | -                       | -               | -               | -                   |
| <a href="#">22-00-55030</a>                              | Insurance Proceeds  | -                        | -                       | -               | -               | -                   |
| <a href="#">22-00-55100</a>                              | State Supplemental Payments                                     | 259,200                  | 259,200                 | -               | -               | 259,200             |
| <a href="#">22-00-56010</a>                              | Interest Income   | 5,526                    | 5,526                   | 426             | 426             | 5,100               |
| <a href="#">22-00-56011</a>                              | Proceed from Sale of FA   | -                        | -                       | -               | -               | -                   |
| <a href="#">22-00-59422</a>                              | Transfer from Fund 22 1981                                      | 250,000                  | 250,000                 | -               | -               | 250,000             |
| <a href="#">22-00-71810</a>                              | Transfer from Fund 10 General                                   | 1,760,000                | 1,760,000               | -               | -               | 1,760,000           |
|  | <b>Department: 00 - Non-Departmental Total:</b>                 | <b>6,001,753</b>         | <b>6,001,753</b>        | <b>286,467</b>  | <b>286,467</b>  | <b>5,715,286</b>    |
|  | <b>Revenue Total:</b>   | <b>6,001,753</b>         | <b>6,001,753</b>        | <b>286,467</b>  | <b>286,467</b>  | <b>5,715,286</b>    |
| <b>Expense</b>   |   |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                 |   |                          |                         |                 |                 |                     |
| <a href="#">22-00-59522</a>                              | Transfer to Fund 22 1981 Sales Tax                              | 250,000                  | 250,000                 | -               | -               | 250,000             |
| <a href="#">22-00-64800</a>                              | Sales Tax Collection Expense                                    | 13,630                   | 13,630                  | 1,141           | 1,141           | 12,489              |
| <a href="#">22-00-70000</a>                              | Principal - L.P.S.B   | 18,370                   | 18,370                  | 1,531           | 1,531           | 16,839              |
| <a href="#">22-00-71930</a>                              | Transfer to Fund 30 Debt Service                                | 170,233                  | 170,233                 | -               | -               | 170,233             |
|  | <b>Department: 00 - Non-Departmental Total:</b>                 | <b>452,233</b>           | <b>452,233</b>          | <b>2,671</b>    | <b>2,671</b>    | <b>449,562</b>      |
| <b>Department: 05 - Elected &amp; Appointed Official</b> |   |                          |                         |                 |                 |                     |
| <a href="#">22-05-60100</a>                              | Elected Official - Chief of Police                              | 86,986                   | 86,986                  | 6,691           | 6,691           | 80,294              |
| <a href="#">22-05-60800</a>                              | Payroll Taxes SS  | -                        | -                       | 412             | 412             | (412)               |
| <a href="#">22-05-60801</a>                              | Payroll Taxes MC  | -                        | -                       | 96              | 96              | (96)                |
| <a href="#">22-05-61010</a>                              | Police Retirement   | 29,118                   | 29,118                  | -               | -               | 29,118              |
| <a href="#">22-05-61200</a>                              | Health Insurance  | 6,446                    | 6,446                   | 496             | 496             | 5,950               |
| <a href="#">22-05-62350</a>                              | Auto Allowance  | 12,000                   | 12,000                  | 1,000           | 1,000           | 11,000              |
|  | <b>Department: 05 - Elected &amp; Appointed Official Total:</b> | <b>134,550</b>           | <b>134,550</b>          | <b>8,695</b>    | <b>8,695</b>    | <b>125,855</b>      |
| <b>Department: 60 - Police</b>                           |   |                          |                         |                 |                 |                     |
| <a href="#">22-60-60200</a>                              | Salaries and Wages  | 1,663,454                | 1,663,454               | 110,138         | 110,138         | 1,553,316           |
| <a href="#">22-60-60201</a>                              | Salaries and Wages OT   | 106,606                  | 106,606                 | 5,976           | 5,976           | 100,630             |
| <a href="#">22-60-60400</a>                              | State Supplemental Pay  | 266,400                  | 266,400                 | 16,200          | 16,200          | 250,200             |
| <a href="#">22-60-60800</a>                              | Payroll Taxes SS  | 132,301                  | 132,301                 | 8,963           | 8,963           | 123,337             |
| <a href="#">22-60-60801</a>                              | Payroll Taxes MC  | 30,941                   | 30,941                  | 2,096           | 2,096           | 28,845              |
| <a href="#">22-60-60802</a>                              | Payroll Taxes SUTA  | 4,268                    | 4,268                   | 185             | 185             | 4,082               |
| <a href="#">22-60-61000</a>                              | Pension ER  | 14,767                   | 14,767                  | 765             | 765             | 14,002              |
| <a href="#">22-60-61010</a>                              | Police Retirement   | 691,277                  | 691,277                 | 50,271          | 50,271          | 641,006             |
| <a href="#">22-60-61200</a>                              | Group Insurance   | 184,097                  | 184,097                 | 13,924          | 13,924          | 170,173             |
| <a href="#">22-60-62000</a>                              | Advertising   | 5,000                    | 5,000                   | -               | -               | 5,000               |
| <a href="#">22-60-62300</a>                              | Auto Expense  | 80,947                   | 80,947                  | 8,190           | 8,190           | 72,757              |
| <a href="#">22-60-62310</a>                              | Gas & Oil   | 90,000                   | 90,000                  | 8,203           | 8,203           | 81,797              |
| <a href="#">22-60-62500</a>                              | Community Relations   | 570                      | 570                     | -               | -               | 570                 |
| <a href="#">22-60-62600</a>                              | Computer Expense  | 20,000                   | 20,000                  | 11,002          | 11,002          | 8,998               |
| <a href="#">22-60-62700</a>                              | Conference Fees   | 1,170                    | 1,170                   | -               | -               | 1,170               |
| <a href="#">22-60-62900</a>                              | Contract Services   | 26,766                   | 26,766                  | 1,389           | 1,389           | 25,377              |
| <a href="#">22-60-62950</a>                              | Contract services - computer                                    | 172,819                  | 172,819                 | 25,558          | 25,558          | 147,260             |
| <a href="#">22-60-63000</a>                              | Lodging/Mileage/Meals Expense                                   | 10,000                   | 10,000                  | 2,071           | 2,071           | 7,929               |
| <a href="#">22-60-63205</a>                              | Bank Charges  | 3,253                    | 3,253                   | -               | -               | 3,253               |
| <a href="#">22-60-63400</a>                              | Dues & Subscriptions  | 31,545                   | 31,545                  | 30              | 30              | 31,515              |
| <a href="#">22-60-63500</a>                              | Police Equipment  | 37,873                   | 37,873                  | 1,108           | 1,108           | 36,765              |
| <a href="#">22-60-63800</a>                              | Insurance   | 162,000                  | 162,000                 | -               | -               | 162,000             |
| <a href="#">22-60-64000</a>                              | Janitorial expense  | 32,000                   | 32,000                  | 3,365           | 3,365           | 28,636              |
| <a href="#">22-60-64100</a>                              | Repairs & Maintenance   | 12,000                   | 12,000                  | -               | -               | 12,000              |
| <a href="#">22-60-64200</a>                              | Mardi Gras Expense  | 78,000                   | 78,000                  | -               | -               | 78,000              |
| <a href="#">22-60-64400</a>                              | Miscellaneous   | -                        | -                       | -               | -               | -                   |
| <a href="#">22-60-64500</a>                              | Office Expense  | 20,000                   | 20,000                  | 1,225           | 1,225           | 18,775              |
| <a href="#">22-60-64600</a>                              | Professional Fees   | 1,500                    | 1,500                   | 1,200           | 1,200           | 300                 |
| <a href="#">22-60-64610</a>                              | Accounting Fees   | 15,000                   | 15,000                  | -               | -               | 15,000              |
| <a href="#">22-60-64620</a>                              | Legal Fees  | 35,000                   | 35,000                  | 809             | 809             | 34,191              |
| <a href="#">22-60-64700</a>                              | Rent Expense  | -                        | -                       | -               | -               | -                   |
| <a href="#">22-60-64720</a>                              | Radio Rental  | 3,885                    | 3,885                   | -               | -               | 3,885               |



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account  | Name                                      | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|--|---|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <a href="#">22-60-65100</a>                              | Street Lighting                           | 1,000                    | 1,000                   | 105             | 105             | 895                 |
| <a href="#">22-60-65200</a>                              | Police Supplies                           | 10,000                   | 10,000                  | 655             | 655             | 9,345               |
| <a href="#">22-60-65300</a>                              | Telephone/Internet Expense                | 70,000                   | 70,000                  | 6,337           | 6,337           | 63,663              |
| <a href="#">22-60-65310</a>                              | Utilities                                 | 24,000                   | 24,000                  | 2,326           | 2,326           | 21,674              |
| <a href="#">22-60-65405</a>                              | Testing/Screening Employee                | 3,000                    | 3,000                   | -               | -               | 3,000               |
| <a href="#">22-60-65410</a>                              | Testing/Screening Non-Employee            | 6,000                    | 6,000                   | -               | -               | 6,000               |
| <a href="#">22-60-65500</a>                              | Training                                  | 10,000                   | 10,000                  | -               | -               | 10,000              |
| <a href="#">22-60-65900</a>                              | Uniform Expense                           | 37,500                   | 37,500                  | 3,785           | 3,785           | 33,715              |
| <a href="#">22-60-66100</a>                              | Lease Expense                             | 16,800                   | 16,800                  | 2,705           | 2,705           | 14,095              |
| <a href="#">22-60-68100</a>                              | Capital Outlay - Buildings & Improvements | -                        | -                       | -               | -               | -                   |
| <a href="#">22-60-68300</a>                              | Capital Outlay - Furn, Fix & Equipment    | 275,790                  | 275,790                 | -               | -               | 275,790             |
| <a href="#">22-60-68400</a>                              | Capital Outlay - Auto & Truck             | 66,655                   | 66,655                  | -               | -               | 66,655              |
| <b>Department: 60 - Police Total:</b>                    |   | <b>4,454,182</b>         | <b>4,454,182</b>        | <b>288,583</b>  | <b>288,583</b>  | <b>4,165,599</b>    |
| <b>Department: 61 - SRO</b>                              |   |                          |                         |                 |                 |                     |
| <a href="#">22-61-60200</a>                              | Salaries and Wages SRO                    | 410,392                  | 410,392                 | 27,503          | 27,503          | 382,889             |
| <a href="#">22-61-60201</a>                              | SRO OT                                    | -                        | -                       | 660             | 660             | (660)               |
| <a href="#">22-61-60800</a>                              | Payroll Taxes SS                          | 29,015                   | 29,015                  | 1,994           | 1,994           | 27,022              |
| <a href="#">22-61-60801</a>                              | Payroll Taxes MC                          | 6,786                    | 6,786                   | 466             | 466             | 6,320               |
| <a href="#">22-61-60802</a>                              | Payroll Taxes SUTA                        | 936                      | 936                     | 41              | 41              | 895                 |
| <a href="#">22-61-61000</a>                              | Pension ER                                | -                        | -                       | -               | -               | -                   |
| <a href="#">22-61-61200</a>                              | Group Insurance                           | 56,555                   | 56,555                  | 4,270           | 4,270           | 52,285              |
| <a href="#">22-61-63800</a>                              | Insurance                                 | 6,000                    | 6,000                   | -               | -               | 6,000               |
| <b>Department: 61 - SRO Total:</b>                       |   | <b>509,684</b>           | <b>509,684</b>          | <b>34,934</b>   | <b>34,934</b>   | <b>474,750</b>      |
| <b>Department: 62 - LACE</b>                             |   |                          |                         |                 |                 |                     |
| <a href="#">22-62-60200</a>                              | Salaries and Wages LACE                   | 147,545                  | 147,545                 | 11,815          | 11,815          | 135,730             |
| <a href="#">22-62-60800</a>                              | LACE Payroll Taxes SS                     | 9,148                    | 9,148                   | 71              | 71              | 9,076               |
| <a href="#">22-62-60801</a>                              | LACE Payroll Taxes MC                     | 2,139                    | 2,139                   | 17              | 17              | 2,123               |
| <a href="#">22-62-60802</a>                              | LACE Payroll Taxes SUTA                   | 295                      | 295                     | 2               | 2               | 293                 |
| <a href="#">22-62-62950</a>                              | LACE Contract Services - Computer         | -                        | -                       | -               | -               | -                   |
| <a href="#">22-62-63100</a>                              | LACE Court Costs                          | 197,708                  | 197,708                 | 15,464          | 15,464          | 182,244             |
| <a href="#">22-62-63205</a>                              | Bank Fees                                 | 1,669                    | 1,669                   | -               | -               | 1,669               |
| <a href="#">22-62-64600</a>                              | LACE Professional Fees                    | -                        | -                       | -               | -               | -                   |
| <a href="#">22-62-64620</a>                              | LACE Legal Fees                           | 45,797                   | 45,797                  | 2,925           | 2,925           | 42,872              |
| <a href="#">22-62-66100</a>                              | LACE Lease Expense                        | -                        | -                       | -               | -               | -                   |
| <b>Department: 62 - LACE Total:</b>                      |   | <b>404,301</b>           | <b>404,301</b>          | <b>30,294</b>   | <b>30,294</b>   | <b>374,006</b>      |
| <b>Department: 64 - Civil Service</b>                    |   |                          |                         |                 |                 |                     |
| <a href="#">22-64-60600</a>                              | Civil Service Salaries                    | 7,800                    | 7,800                   | 600             | 600             | 7,200               |
| <a href="#">22-64-60800</a>                              | Payroll Taxes SS                          | 483                      | 483                     | 37              | 37              | 446                 |
| <a href="#">22-64-60801</a>                              | Payroll Taxes MC                          | 113                      | 113                     | 9               | 9               | 105                 |
| <a href="#">22-64-60802</a>                              | Payroll Taxes SUTA                        | 6                        | 6                       | 1               | 1               | 5                   |
| <a href="#">22-64-64620</a>                              | Legal Fees                                | 500                      | 500                     | -               | -               | 500                 |
| <b>Department: 64 - Civil Service Total:</b>             |   | <b>8,903</b>             | <b>8,903</b>            | <b>647</b>      | <b>647</b>      | <b>8,256</b>        |
| <b>Expense Total:</b>                                    |   | <b>5,963,852</b>         | <b>5,963,852</b>        | <b>365,825</b>  | <b>365,825</b>  | <b>5,598,027</b>    |
| <b>Fund: 22 - 1981 Sales Tax Fund Surplus (Deficit):</b> |   | <b>37,901</b>            | <b>37,901</b>           | <b>(79,358)</b> | <b>(79,358)</b> | <b>117,259</b>      |



# Financial Statements

As Of 07/31/2025

## Balance Sheet

| Account                               | Name  | Balance             |
|---------------------------------------|---|---------------------|
| <b>Fund: 22 - 1981 Sales Tax Fund</b> |   |                     |
| <b>Assets</b>                         |   |                     |
| <a href="#">22-00-10010</a>           | HW Police Department #5681                                      | 18,260              |
| <a href="#">22-00-10015</a>           | HW LACE #9273   | 111,846             |
| <a href="#">22-00-10016</a>           | HW Police Evidence #7356  | 42,566              |
| <a href="#">22-00-10200</a>           | Cash on Hand  | 200                 |
| <a href="#">22-00-11100</a>           | Sales Tax Receivable  | 440,272             |
| <a href="#">22-00-11300</a>           | Grants Receivable   | 255                 |
| <a href="#">22-00-11410</a>           | Due from General  | 9,939               |
| <a href="#">22-00-11499</a>           | Due From Other Funds  | 100,310             |
| <a href="#">22-00-11500</a>           | Other Receivable  | 53,676              |
| <a href="#">22-00-11510</a>           | Accounts Receivable - Other                                     | 590                 |
| <a href="#">22-00-13000</a>           | Prepaid Insurance   | 288,556             |
| <a href="#">22-00-13010</a>           | Prepaid Expense   | (18)                |
|                                       | <b>Total Assets:</b>  | <b>1,066,451</b>    |
|                                       |   | <b>\$ 1,066,451</b> |
| <b>Liability</b>                      |   |                     |
| <a href="#">22-00-20000</a>           | 1981 Accounts Payable   | 59,301              |
| <a href="#">22-00-20005</a>           | Unearned Revenue  | 3,000               |
| <a href="#">22-00-20010</a>           | Accounts Payable - Other  | 13,051              |
| <a href="#">22-00-21010</a>           | Due to General  | 142,451             |
| <a href="#">22-00-21090</a>           | Due to Sports Complex   | 133                 |
| <a href="#">22-00-21099</a>           | Due to Other Funds  | 829,003             |
| <a href="#">22-00-21500</a>           | Other Liabilities   | 42,528              |
|                                       | <b>Total Liability:</b>   | <b>1,089,467</b>    |
| <b>Equity</b>                         |   |                     |
| <a href="#">22-00-30000</a>           | Fund Balance  | 56,341              |
|                                       | <b>Total Beginning Equity:</b>                                  | <b>56,341</b>       |
| Total Revenue                         |   | 286,467             |
| Total Expense                         |   | 365,825             |
| <b>Revenues Over/Under Expenses</b>   |   | <b>(79,358)</b>     |
|                                       | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>(23,017)</b>     |
|                                       | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b>\$ 1,066,451</b> |



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account                                  | Name   | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|--|--|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <b>Fund: 30 - Debt Service Fund</b>      |  |                          |                         |                 |                 |                     |
| <b>Revenue</b>                           |  |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b> |  |                          |                         |                 |                 |                     |
| <a href="#">30-00-56010</a>              | Interest Income  | 24,165                   | 24,165                  | -               | -               | 24,165              |
| <a href="#">30-00-59200</a>              | Proceeds from Issuance of Debt                         | -                        | -                       | -               | -               | -                   |
| <a href="#">30-00-59410</a>              | Transfer from Fund 10 General                          | 340,467                  | 340,467                 | -               | -               | 340,467             |
| <a href="#">30-00-59420</a>              | Transfer from Fund 20 1968 Sales Tax                   | 2,462,810                | 2,462,810               | -               | -               | 2,462,810           |
| <a href="#">30-00-59421</a>              | Transfer from Fund 21 1999 Sales Tax                   | -                        | -                       | -               | -               | -                   |
| <a href="#">30-00-59422</a>              | Transfer from Fund 22 1981 Sales Tax                   | 170,233                  | 170,233                 | -               | -               | 170,233             |
| <a href="#">30-00-59470</a>              | Transfer from Fund 70 Utility                          | -                        | -                       | -               | -               | -                   |
|  | <b>Department: 00 - Non-Departmental Total:</b>        | <b>2,997,676</b>         | <b>2,997,676</b>        | -               | -               | <b>2,997,676</b>    |
|  | <b>Revenue Total:</b>                                  | <b>2,997,676</b>         | <b>2,997,676</b>        | -               | -               | <b>2,997,676</b>    |
| <b>Expense</b>                           |  |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b> |  |                          |                         |                 |                 |                     |
| <a href="#">30-00-63205</a>              | Bank Charges   | 189                      | 189                     | -               | -               | 189                 |
| <a href="#">30-00-64600</a>              | Professional Fees                                      | 1,850                    | 1,850                   | -               | -               | 1,850               |
| <a href="#">30-00-70020</a>              | 2014 HW \$3.5M Sales Tax Bond - Principal              | 325,000                  | 325,000                 | -               | -               | 325,000             |
| <a href="#">30-00-70035</a>              | 2016 HW \$3.565M Sales Tax Refun Bond - Principal      | 360,000                  | 360,000                 | -               | -               | 360,000             |
| <a href="#">30-00-70040</a>              | 2017 CH \$2.24M S.T. Bond - Principal #3016            | 235,000                  | 235,000                 | -               | -               | 235,000             |
| <a href="#">30-00-70045</a>              | 2018 RG \$7M Municipal Complex - Principal             | 295,000                  | 295,000                 | -               | -               | 295,000             |
| <a href="#">30-00-70050</a>              | 2021 RG \$10M Sales Tax Rev/Refund Bond - Principal    | 405,000                  | 405,000                 | -               | -               | 405,000             |
| <a href="#">30-00-70055</a>              | 2022 RG \$9M Sales Tax Revenue Bond - Principal        | 330,000                  | 330,000                 | -               | -               | 330,000             |
| <a href="#">30-00-70070</a>              | 2017 \$575K S.T. Excess Revenue Bond - Principal       | 55,000                   | 55,000                  | -               | -               | 55,000              |
| <a href="#">30-00-70220</a>              | 2014 \$3.5M Sales Tax Bond - Interest                  | 7,833                    | 7,833                   | -               | -               | 7,833               |
| <a href="#">30-00-70235</a>              | 2016 \$3.565M Sales Tax Refunding Bond - Interest      | 33,346                   | 33,346                  | -               | -               | 33,346              |
| <a href="#">30-00-70240</a>              | 2017 CH \$2.24M S.T. Bond - Interest #3016             | 40,800                   | 40,800                  | -               | -               | 40,800              |
| <a href="#">30-00-70245</a>              | 2018 RG \$7M Municipal Complex - Interest              | 210,700                  | 210,700                 | -               | -               | 210,700             |
| <a href="#">30-00-70250</a>              | 2021 \$10M Sales Tax Rev/Refund Bond - Interest        | 351,400                  | 351,400                 | -               | -               | 351,400             |
| <a href="#">30-00-70255</a>              | 2022 \$9M Sales Tax Revenue Bond - Interest            | 374,431                  | 374,431                 | -               | -               | 374,431             |
| <a href="#">30-00-70270</a>              | 2017 \$575K Excess Revenue Bond - Interest             | 3,878                    | 3,878                   | -               | -               | 3,878               |
| <a href="#">30-00-59520</a>              | Transfer to Fund 20 1968                               | -                        | -                       | -               | -               | -                   |
| <a href="#">30-00-59530</a>              | Transfer to Fund 30 Debt Service                       | -                        | -                       | -               | -               | -                   |
| <a href="#">30-00-71970</a>              | Transfer to Fund 70 Utility                            | -                        | -                       | -               | -               | -                   |
|  | <b>Department: 00 - Non-Departmental Total:</b>        | <b>3,029,427</b>         | <b>3,029,427</b>        | -               | -               | <b>3,029,427</b>    |
|  | <b>Expense Total:</b>                                  | <b>3,029,427</b>         | <b>3,029,427</b>        | -               | -               | <b>3,029,427</b>    |
|  | <b>Fund: 30 - Debt Service Fund Surplus (Deficit):</b> | <b>(31,751)</b>          | <b>(31,751)</b>         | -               | -               | <b>(31,751)</b>     |



# Financial Statements

As Of 07/31/2025

## Balance Sheet

| Account                             | Name  | Balance                              |
|-------------------------------------|---|--------------------------------------|
| <b>Fund: 30 - Debt Service Fund</b> |   |                                      |
| <b>Assets</b>                       |   |                                      |
| <a href="#">30-00-10003</a>         | Claim On Cash 21  | -                                    |
| <a href="#">30-00-10025</a>         | FM 1968 1% Sales Tax Sinking Fund #1187                         | 203,389                              |
| <a href="#">30-00-10061</a>         | HW 2018 \$7M Municipal Complex Sinking Fund #6372               | 193,057                              |
| <a href="#">30-00-10068</a>         | HW 1968 Sales Tax Sinking Fund #8931                            | 1,171,519                            |
| <a href="#">30-00-11490</a>         | Due from Sports Complex   | 2,083                                |
| <a href="#">30-00-16009</a>         | NV 2018 \$7M Mun Complex Reserve #0029                          | 577,183                              |
| <a href="#">30-00-16013</a>         | CF 2018 \$7M Municipal Complex Bond Reserve #7488               | 1,000                                |
| <a href="#">30-00-16030</a>         | FM Sales Tax Refunding Bond Reserve #1165                       | 2,257,441                            |
|                                     | <b>Total Assets:</b>  | <u>4,405,672</u> <b>\$ 4,405,672</b> |
| <b>Liability</b>                    |   |                                      |
| <a href="#">30-00-21099</a>         | Due to Consolidated   | 801                                  |
|                                     | <b>Total Liability:</b>   | <u>801</u>                           |
| <b>Equity</b>                       |   |                                      |
| <a href="#">30-00-30000</a>         | Fund Balance  | 4,404,871                            |
|                                     | <b>Total Beginning Equity:</b>                                  | <u>4,404,871</u>                     |
| Total Revenue                       |   | -                                    |
| Total Expense                       |   | -                                    |
| <b>Revenues Over/Under Expenses</b> |   | <u>-</u>                             |
|                                     | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>4,404,871</b>                     |
|                                     | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <u><b>\$ 4,405,672</b></u>           |



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account                                  | Name   | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity  | YTD<br>Activity  | Budget<br>Remaining |
|--|--|--------------------------|-------------------------|------------------|------------------|---------------------|
| <b>Fund: 40 - Capital Projects Fund</b>  |  |                          |                         |                  |                  |                     |
| <b>Revenue</b>                           |  |                          |                         |                  |                  |                     |
| <b>Department: 00 - Non-Departmental</b> |  |                          |                         |                  |                  |                     |
| <a href="#">40-00-44000</a>              | Federal Grant Revenue                                      | 7,615,647                | 7,615,647               | -                | -                | 7,615,647           |
| <a href="#">40-00-44100</a>              | State Grant Revenue  | 10,122,895               | 10,122,895              | -                | -                | 10,122,895          |
| <a href="#">40-00-56010</a>              | Interest Income  | 3,167                    | 3,167                   | 10,649           | 10,649           | (7,482)             |
| <a href="#">40-00-72501</a>              | Unrealized Gain(Loss) on Investment                        | -                        | -                       | 758              | 758              | (758)               |
| <a href="#">40-00-72801</a>              | Realized Gain(Loss) on Investment                          | -                        | -                       | 567              | 567              | (567)               |
| <a href="#">40-00-71810</a>              | Transfer from Fund 10 General                              | -                        | -                       | -                | -                | -                   |
| <a href="#">40-00-71820</a>              | Transfer from Fund 20 1968 Sales Tax                       | 1,311,459                | 1,311,459               | -                | -                | 1,311,459           |
|  | <b>Department: 00 - Non-Departmental Total:</b>            | <b>19,053,168</b>        | <b>19,053,168</b>       | <b>11,974</b>    | <b>11,974</b>    | <b>19,041,193</b>   |
|  | <b>Revenue Total:</b>                                      | <b>19,053,168</b>        | <b>19,053,168</b>       | <b>11,974</b>    | <b>11,974</b>    | <b>19,041,193</b>   |
| <b>Expense</b>                           |  |                          |                         |                  |                  |                     |
| <b>Department: 00 - Non-Departmental</b> |  |                          |                         |                  |                  |                     |
| <a href="#">40-00-63205</a>              | Bank Charges   | 1,768                    | 1,768                   | -                | -                | 1,768               |
| <a href="#">40-00-64600</a>              | Professional Fees  | 3,500                    | 3,500                   | -                | -                | 3,500               |
| <a href="#">40-00-64620</a>              | Legal Fees   | 6,872                    | 6,872                   | 208              | 208              | 6,663               |
| <a href="#">40-00-68000</a>              | Land   | 1,000,000                | 1,000,000               | -                | -                | 1,000,000           |
| <a href="#">40-00-68200</a>              | Road Improvement Projects                                  | 11,831,885               | 11,901,885              | -                | -                | 11,901,885          |
| <a href="#">40-00-68220</a>              | Roundabout Projects  | 7,843,936                | 7,843,936               | (135,027)        | (135,027)        | 7,978,963           |
| <a href="#">40-00-68230</a>              | Drainage Projects - Detention Pond                         | 135,000                  | 135,000                 | -                | -                | 135,000             |
| <a href="#">40-00-70200</a>              | Interest Expense   | -                        | -                       | 4,254            | 4,254            | (4,254)             |
| <a href="#">40-00-72101</a>              | Investment Fees  | -                        | -                       | 926              | 926              | (926)               |
| <a href="#">40-00-71920</a>              | Transfer to Fund 20 1968 Sales Tax                         | -                        | -                       | -                | -                | -                   |
| <a href="#">40-00-71970</a>              | Transfer to Fund 70 Utility                                | -                        | -                       | -                | -                | -                   |
|  | <b>Department: 00 - Non-Departmental Total:</b>            | <b>20,822,961</b>        | <b>20,892,961</b>       | <b>(129,639)</b> | <b>(129,639)</b> | <b>21,022,599</b>   |
|  | <b>Expense Total:</b>                                      | <b>20,822,961</b>        | <b>20,892,961</b>       | <b>(129,639)</b> | <b>(129,639)</b> | <b>21,022,599</b>   |
|  | <b>Fund: 40 - Capital Projects Fund Surplus (Deficit):</b> | <b>(1,769,793)</b>       | <b>(1,839,793)</b>      | <b>141,613</b>   | <b>141,613</b>   | <b>(1,981,406)</b>  |



# Financial Statements

As Of 07/31/2025

## Balance Sheet

| Account                                 | Name  | Balance             |
|---|---|---------------------|
| <b>Fund: 40 - Capital Projects Fund</b> |   |                     |
| <b>Assets</b>                           |   |                     |
| <a href="#">40-00-10010</a>             | HW Capital Projects #8923                                       | 666,862             |
| <a href="#">40-00-10046</a>             | HW 2022 \$9M S.T. Refunding Bonds #7671                         | 1,761,092           |
| <a href="#">40-00-10101</a>             | CS 2023 \$4.2M Treasury Bond Investments                        | 2,554,708           |
| <a href="#">40-00-11310</a>             | Grants Receivable   | 1,315,285           |
| <a href="#">40-00-11410</a>             | Due from Fund 10 General  | 1,660,715           |
| <a href="#">40-00-11499</a>             | Due from Consolidated   | 133                 |
|   | <b>Total Assets:</b>  | <b>7,958,795</b>    |
|   |   | <b>\$ 7,958,795</b> |
| <b>Liability</b>                        |   |                     |
| <a href="#">40-00-20000</a>             | Accounts Payable  | 51,554              |
| <a href="#">40-00-20005</a>             | Unearned Revenue  | 73,821              |
| <a href="#">40-00-20200</a>             | Contracts Payable   | 2,812,923           |
| <a href="#">40-00-20400</a>             | Retainage Payable   | 74,687              |
| <a href="#">40-00-21010</a>             | Due to General  | 725,192             |
| <a href="#">40-00-21099</a>             | Due to Fund 99 Consolidated                                     | 868                 |
|   | <b>Total Liability:</b>   | <b>3,739,045</b>    |
| <b>Equity</b>                           |   |                     |
| <a href="#">40-00-30000</a>             | Fund Balance  | 4,078,137           |
|   | <b>Total Beginning Equity:</b>                                  | <b>4,078,137</b>    |
| Total Revenue                           |   | 11,974              |
| Total Expense                           |   | (129,639)           |
| <b>Revenues Over/Under Expenses</b>     |   | <b>141,613</b>      |
|   | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>4,219,750</b>    |
|   | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b>\$ 7,958,795</b> |



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account   | Name                                 | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|---|--------------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <b>Fund: 70 - Utility Fund</b>                  |                                      |                          |                         |                 |                 |                     |
| <b>Revenue</b>                                  |                                      |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>        |                                      |                          |                         |                 |                 |                     |
| <a href="#">70-00-71810</a>                     | Transfer from Fund 10 General        | -                        | -                       | -               | -               | -                   |
| <a href="#">70-00-71821</a>                     | Transfer from Fund 21 1999 Sales Tax | 1,728,231                | 1,728,231               | -               | -               | 1,728,231           |
| <a href="#">70-00-72200</a>                     | Interest Income                      | -                        | -                       | 498             | 498             | (498)               |
| <b>Department: 00 - Non-Departmental Total:</b> |                                      | <b>1,728,231</b>         | <b>1,728,231</b>        | <b>498</b>      | <b>498</b>      | <b>1,727,733</b>    |
| <b>Department: 50 - Waterworks</b>              |                                      |                          |                         |                 |                 |                     |
| <a href="#">70-50-48000</a>                     | Water Charges                        | 3,705,425                | 3,705,425               | 306,593         | 306,593         | 3,398,832           |
| <a href="#">70-50-48005</a>                     | Water Tap Fee                        | 240,000                  | 240,000                 | 10,800          | 10,800          | 229,200             |
| <a href="#">70-50-48006</a>                     | Water Capital Improvement            | 592,000                  | 592,000                 | 25,160          | 25,160          | 566,840             |
| <a href="#">70-50-48007</a>                     | Water Meter Fee - 3/4 inch           | 560,000                  | 560,000                 | 21,000          | 21,000          | 539,000             |
| <a href="#">70-50-48010</a>                     | Water Meter Fee - 1 inch             | 142,500                  | 142,500                 | 4,275           | 4,275           | 138,225             |
| <a href="#">70-50-48015</a>                     | Water Meter Fee - 2 inches           | 25,800                   | 25,800                  | -               | -               | 25,800              |
| <a href="#">70-50-48020</a>                     | Water Meter Hydrant Rental           | 4,000                    | 4,000                   | -               | -               | 4,000               |
| <a href="#">70-50-48025</a>                     | Water Boring                         | 25,000                   | 25,000                  | (9,300)         | (9,300)         | 34,300              |
| <a href="#">70-50-55000</a>                     | Miscellaneous Income                 | -                        | -                       | -               | -               | -                   |
| <a href="#">70-50-55005</a>                     | Reconnect Fees                       | 10,000                   | 10,000                  | 550             | 550             | 9,450               |
| <a href="#">70-50-55010</a>                     | Penalties 10%                        | 60,000                   | 60,000                  | 6,373           | 6,373           | 53,627              |
| <a href="#">70-50-72000</a>                     | 3% Millage                           | 648,512                  | 648,512                 | 1,632           | 1,632           | 646,880             |
| <a href="#">70-50-72200</a>                     | Interest Income                      | 9,033                    | 9,033                   | -               | -               | 9,033               |
| <a href="#">70-50-72900</a>                     | Sales Tax Vendor Compensation        | 90                       | 90                      | -               | -               | 90                  |
| <a href="#">70-50-73010</a>                     | State Grant                          | 1,359,273                | 1,359,273               | -               | -               | 1,359,273           |
| <a href="#">70-50-71820</a>                     | Transfer from Fund 20 1968 Sales Tax | -                        | -                       | -               | -               | -                   |
| <b>Department: 50 - Waterworks Total:</b>       |                                      | <b>7,381,634</b>         | <b>7,381,634</b>        | <b>367,084</b>  | <b>367,084</b>  | <b>7,014,550</b>    |
| <b>Department: 52 - Sewerage</b>                |                                      |                          |                         |                 |                 |                     |
| <a href="#">70-52-48100</a>                     | Sewer Charges                        | 2,636,073                | 2,636,073               | 211,363         | 211,363         | 2,424,710           |
| <a href="#">70-52-48105</a>                     | Sewer Tap Fee                        | 29,875                   | 29,875                  | 900             | 900             | 28,975              |
| <a href="#">70-52-48106</a>                     | Sewer Capital Improvement            | 439,500                  | 439,500                 | 29,886          | 29,886          | 409,614             |
| <a href="#">70-52-48110</a>                     | Sewer Inspection Fee                 | -                        | -                       | -               | -               | -                   |
| <a href="#">70-52-55000</a>                     | Miscellaneous Income                 | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">70-52-55010</a>                     | Penalties                            | 45,000                   | 45,000                  | 4,610           | 4,610           | 40,390              |
| <a href="#">70-52-72200</a>                     | Interest Income                      | 1,507                    | 1,507                   | -               | -               | 1,507               |
| <a href="#">70-52-73010</a>                     | State Grant                          | 2,100,000                | 2,100,000               | -               | -               | 2,100,000           |
| <b>Department: 52 - Sewerage Total:</b>         |                                      | <b>5,252,955</b>         | <b>5,252,955</b>        | <b>246,759</b>  | <b>246,759</b>  | <b>5,006,196</b>    |
| <b>Department: 54 - Garbage</b>                 |                                      |                          |                         |                 |                 |                     |
| <a href="#">70-54-48200</a>                     | Garbage Charges                      | 2,337,823                | 2,337,823               | 195,138         | 195,138         | 2,142,686           |
| <a href="#">70-54-55010</a>                     | Penalties                            | 36,000                   | 36,000                  | 3,811           | 3,811           | 32,189              |
| <b>Department: 54 - Garbage Total:</b>          |                                      | <b>2,373,823</b>         | <b>2,373,823</b>        | <b>198,949</b>  | <b>198,949</b>  | <b>2,174,874</b>    |
| <b>Revenue Total:</b>                           |                                      | <b>16,736,643</b>        | <b>16,736,643</b>       | <b>813,290</b>  | <b>813,290</b>  | <b>15,923,353</b>   |
| <b>Expense</b>                                  |                                      |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>        |                                      |                          |                         |                 |                 |                     |
| <a href="#">70-00-71970</a>                     | Transfer to Fund 70 Utility          | -                        | -                       | -               | -               | -                   |
| <b>Department: 00 - Non-Departmental Total:</b> |                                      | <b>-</b>                 | <b>-</b>                | <b>-</b>        | <b>-</b>        | <b>-</b>            |
| <b>Department: 50 - Waterworks</b>              |                                      |                          |                         |                 |                 |                     |
| <a href="#">70-50-60200</a>                     | Salaries and Wages                   | 605,479                  | 605,479                 | 48,113          | 48,113          | 557,367             |
| <a href="#">70-50-60201</a>                     | Salaries and Wages OT                | 30,000                   | 30,000                  | 1,714           | 1,714           | 28,286              |
| <a href="#">70-50-60800</a>                     | Payroll Taxes SS                     | 39,400                   | 39,400                  | 3,015           | 3,015           | 36,385              |
| <a href="#">70-50-60801</a>                     | Payroll Taxes MC                     | 9,214                    | 9,214                   | 705             | 705             | 8,509               |
| <a href="#">70-50-60802</a>                     | Payroll Taxes SUTA                   | 1,271                    | 1,271                   | 80              | 80              | 1,191               |
| <a href="#">70-50-61000</a>                     | Pension ER                           | 36,689                   | 36,689                  | 2,899           | 2,899           | 33,790              |
| <a href="#">70-50-61200</a>                     | Group Insurance                      | 82,397                   | 82,397                  | 6,344           | 6,344           | 76,054              |
| <a href="#">70-50-62300</a>                     | Auto Expense                         | 3,000                    | 3,000                   | -               | -               | 3,000               |
| <a href="#">70-50-62310</a>                     | Gas Diesel Oil                       | 17,221                   | 17,221                  | 769             | 769             | 16,452              |
| <a href="#">70-50-62600</a>                     | Computer Expense                     | 1,790                    | 1,790                   | -               | -               | 1,790               |
| <a href="#">70-50-62700</a>                     | Conference Fees                      | 500                      | 500                     | -               | -               | 500                 |
| <a href="#">70-50-62900</a>                     | Contract Services                    | 52,415                   | 52,415                  | 175             | 175             | 52,240              |
| <a href="#">70-50-62950</a>                     | Contract services - computer         | 42,140                   | 42,140                  | 21,510          | 21,510          | 20,630              |
| <a href="#">70-50-63000</a>                     | Lodging/Mileage/Meals Expense        | 2,800                    | 2,800                   | -               | -               | 2,800               |
| <a href="#">70-50-63200</a>                     | Credit Card Fees                     | 47,000                   | 47,000                  | 94              | 94              | 46,906              |



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account                                   | Name                            | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|---|---------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <a href="#">70-50-63205</a>               | Bank Charges                    | 9,241                    | 9,241                   | -               | -               | 9,241               |
| <a href="#">70-50-63300</a>               | Depreciation                    | 782,846                  | 782,846                 | -               | -               | 782,846             |
| <a href="#">70-50-63400</a>               | Dues & Subscriptions            | 2,100                    | 2,100                   | 731             | 731             | 1,370               |
| <a href="#">70-50-63500</a>               | Equipment Rental                | 2,000                    | 2,000                   | -               | -               | 2,000               |
| <a href="#">70-50-63600</a>               | Engineering Fees                | 6,000                    | 6,000                   | -               | -               | 6,000               |
| <a href="#">70-50-63700</a>               | Garbage Collection              | 12,000                   | 12,000                  | 963             | 963             | 11,037              |
| <a href="#">70-50-63800</a>               | Insurance                       | 90,986                   | 90,986                  | -               | -               | 90,986              |
| <a href="#">70-50-64100</a>               | Repairs & Maintenance           | 250,000                  | 250,000                 | 278             | 278             | 249,722             |
| <a href="#">70-50-64420</a>               | Bad Debt                        | 405                      | 405                     | -               | -               | 405                 |
| <a href="#">70-50-64500</a>               | Office Expense                  | 3,000                    | 3,000                   | 369             | 369             | 2,631               |
| <a href="#">70-50-64600</a>               | Professional Fees               | 85,844                   | 85,844                  | 400             | 400             | 85,444              |
| <a href="#">70-50-64610</a>               | Accounting Fees                 | 43,365                   | 43,365                  | -               | -               | 43,365              |
| <a href="#">70-50-64620</a>               | Legal Fees                      | 500                      | 500                     | -               | -               | 500                 |
| <a href="#">70-50-64660</a>               | Grant Consulting Services       | 3,670                    | 3,670                   | -               | -               | 3,670               |
| <a href="#">70-50-64810</a>               | Property Tax                    | 200                      | 200                     | -               | -               | 200                 |
| <a href="#">70-50-65200</a>               | Supplies                        | 30,000                   | 30,000                  | -               | -               | 30,000              |
| <a href="#">70-50-65210</a>               | Chemicals                       | 40,000                   | 40,000                  | 6,929           | 6,929           | 33,071              |
| <a href="#">70-50-65300</a>               | Telephone/Internet Expense      | 22,000                   | 22,000                  | 1,346           | 1,346           | 20,654              |
| <a href="#">70-50-65310</a>               | Utilities                       | 25,000                   | 25,000                  | 2,705           | 2,705           | 22,295              |
| <a href="#">70-50-65400</a>               | Utility Testing                 | 30,000                   | 30,000                  | 3,394           | 3,394           | 26,606              |
| <a href="#">70-50-65405</a>               | Testing/Screening Employee      | 2,167                    | 2,167                   | -               | -               | 2,167               |
| <a href="#">70-50-65410</a>               | Testing/Screening Non-Employee  | 250                      | 250                     | -               | -               | 250                 |
| <a href="#">70-50-65500</a>               | Training                        | 2,000                    | 2,000                   | 130             | 130             | 1,870               |
| <a href="#">70-50-65700</a>               | Water Purchases                 | 1,893,600                | 1,893,600               | 178,107         | 178,107         | 1,715,493           |
| <a href="#">70-50-65705</a>               | Water Meter 3/4"                | 418,000                  | 418,000                 | -               | -               | 418,000             |
| <a href="#">70-50-65710</a>               | Water Meter 1"                  | 37,500                   | 37,500                  | -               | -               | 37,500              |
| <a href="#">70-50-65715</a>               | Water Meter 2"                  | 34,125                   | 34,125                  | -               | -               | 34,125              |
| <a href="#">70-50-65720</a>               | Water Meter Yok,Pipe,Boxes,Tops | 39,600                   | 39,600                  | -               | -               | 39,600              |
| <a href="#">70-50-65750</a>               | Water Meter Installation        | 723,000                  | 723,000                 | (40,260)        | (40,260)        | 763,260             |
| <a href="#">70-50-65900</a>               | Uniform Expense                 | 3,577                    | 3,577                   | -               | -               | 3,577               |
| <a href="#">70-50-66100</a>               | Lease Expense                   | 3,121                    | 3,121                   | 119             | 119             | 3,002               |
| <a href="#">70-50-72400</a>               | Interest Expense                | 57,070                   | 57,070                  | -               | -               | 57,070              |
| <b>Department: 50 - Waterworks Total:</b> |                                 | <b>5,624,485</b>         | <b>5,624,485</b>        | <b>240,628</b>  | <b>240,628</b>  | <b>5,383,857</b>    |
| <b>Department: 52 - Sewerage</b>          |                                 |                          |                         |                 |                 |                     |
| <a href="#">70-52-60200</a>               | Salaries and Wages              | 377,116                  | 377,116                 | 29,839          | 29,839          | 347,276             |
| <a href="#">70-52-60201</a>               | Salaries and Wages OT           | 15,000                   | 15,000                  | 1,245           | 1,245           | 13,755              |
| <a href="#">70-52-60800</a>               | Payroll Taxes SS                | 24,311                   | 24,311                  | 1,865           | 1,865           | 22,447              |
| <a href="#">70-52-60801</a>               | Payroll Taxes MC                | 5,686                    | 5,686                   | 436             | 436             | 5,250               |
| <a href="#">70-52-60802</a>               | Payroll Taxes SUTA              | 784                      | 784                     | 50              | 50              | 734                 |
| <a href="#">70-52-61000</a>               | Pension ER                      | 21,538                   | 21,538                  | 1,702           | 1,702           | 19,836              |
| <a href="#">70-52-61200</a>               | Group Insurance                 | 57,116                   | 57,116                  | 4,250           | 4,250           | 52,866              |
| <a href="#">70-52-62300</a>               | Auto Expense                    | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">70-52-62310</a>               | Gas Diesel Oil                  | 18,000                   | 18,000                  | 1,065           | 1,065           | 16,935              |
| <a href="#">70-52-62600</a>               | Computer Expense                | 4,930                    | 4,930                   | -               | -               | 4,930               |
| <a href="#">70-52-62900</a>               | Contract Services               | 166,000                  | 176,000                 | 14,514          | 14,514          | 161,486             |
| <a href="#">70-52-62950</a>               | Contract services - computer    | 62,000                   | 62,000                  | 17,010          | 17,010          | 44,990              |
| <a href="#">70-52-63000</a>               | Lodging/Mileage/Meals Expense   | 500                      | 1,267                   | 267             | 267             | 1,000               |
| <a href="#">70-52-63200</a>               | Credit Card Fees                | 38,000                   | 38,000                  | 75              | 75              | 37,925              |
| <a href="#">70-52-63205</a>               | Bank Charges                    | 9,187                    | 9,187                   | -               | -               | 9,187               |
| <a href="#">70-52-63300</a>               | Depreciation                    | 1,116,313                | 1,105,516               | -               | -               | 1,105,516           |
| <a href="#">70-52-63400</a>               | Dues & Subscriptions            | 8,000                    | 8,000                   | 7,180           | 7,180           | 820                 |
| <a href="#">70-52-63500</a>               | Equipment Rental                | 2,000                    | 2,000                   | -               | -               | 2,000               |
| <a href="#">70-52-63600</a>               | Engineering Fees                | 10,000                   | 10,000                  | -               | -               | 10,000              |
| <a href="#">70-52-63700</a>               | Garbage Collection              | 7,500                    | 7,500                   | 622             | 622             | 6,878               |
| <a href="#">70-52-63800</a>               | Insurance                       | 84,289                   | 84,289                  | -               | -               | 84,289              |
| <a href="#">70-52-64100</a>               | Repairs & Maintenance           | 200,468                  | 200,468                 | 5,225           | 5,225           | 195,243             |
| <a href="#">70-52-64500</a>               | Office Expense                  | 1,500                    | 1,500                   | 30              | 30              | 1,470               |
| <a href="#">70-52-64600</a>               | Professional Fees               | 50,000                   | 50,000                  | -               | -               | 50,000              |
| <a href="#">70-52-64610</a>               | Accounting Fees                 | 36,525                   | 36,525                  | -               | -               | 36,525              |
| <a href="#">70-52-64620</a>               | Legal Fees                      | -                        | -                       | 108             | 108             | (108)               |
| <a href="#">70-52-65200</a>               | Supplies                        | 5,000                    | 5,000                   | -               | -               | 5,000               |
| <a href="#">70-52-65210</a>               | Chemicals                       | 30,000                   | 30,000                  | 793             | 793             | 29,207              |
| <a href="#">70-52-65250</a>               | Sign and supplies               | 500                      | 500                     | -               | -               | 500                 |
| <a href="#">70-52-65300</a>               | Telephone/Internet Expense      | 7,800                    | 7,800                   | 573             | 573             | 7,227               |
| <a href="#">70-52-65310</a>               | Utilities                       | 162,000                  | 162,000                 | 14,483          | 14,483          | 147,517             |
| <a href="#">70-52-65400</a>               | Utility Testing                 | 63,725                   | 63,725                  | 1,365           | 1,365           | 62,360              |
| <a href="#">70-52-65405</a>               | Testing/Screening Employee      | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">70-52-65410</a>               | Testing/Screening Non-Employee  | 100                      | 100                     | -               | -               | 100                 |



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account   | Name                                  | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|---|---------------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <a href="#">70-52-65500</a>                       | Training                              | 1,000                    | 1,000                   | 30              | 30              | 970                 |
| <a href="#">70-52-65900</a>                       | Uniform Expense                       | 2,400                    | 2,400                   | -               | -               | 2,400               |
| <a href="#">70-52-66100</a>                       | Lease Expense                         | 2,500                    | 2,500                   | 95              | 95              | 2,405               |
| <a href="#">70-52-72400</a>                       | Interest Expense                      | 59,216                   | 59,216                  | -               | -               | 59,216              |
| <b>Department: 52 - Sewerage Total:</b>           |                                       | <b>2,653,002</b>         | <b>2,652,972</b>        | <b>102,823</b>  | <b>102,823</b>  | <b>2,550,150</b>    |
| <b>Department: 54 - Garbage</b>                   |                                       |                          |                         |                 |                 |                     |
| <a href="#">70-54-60200</a>                       | Salaries and Wages                    | 78,194                   | 78,194                  | 5,941           | 5,941           | 72,253              |
| <a href="#">70-54-60201</a>                       | Salaries and Wages OT                 | 2,500                    | 2,500                   | 118             | 118             | 2,382               |
| <a href="#">70-54-60800</a>                       | Payroll Taxes SS                      | 5,003                    | 5,003                   | 369             | 369             | 4,634               |
| <a href="#">70-54-60801</a>                       | Payroll Taxes MC                      | 1,170                    | 1,170                   | 86              | 86              | 1,084               |
| <a href="#">70-54-60802</a>                       | Payroll Taxes SUTA                    | 161                      | 161                     | 11              | 11              | 151                 |
| <a href="#">70-54-61000</a>                       | Pension ER                            | 4,035                    | 4,035                   | 185             | 185             | 3,850               |
| <a href="#">70-54-61200</a>                       | Group Insurance                       | 11,596                   | 11,596                  | 524             | 524             | 11,072              |
| <a href="#">70-54-62310</a>                       | Gas                                   | 4,700                    | 4,700                   | 179             | 179             | 4,521               |
| <a href="#">70-54-62900</a>                       | Contract Services                     | -                        | -                       | -               | -               | -                   |
| <a href="#">70-54-62950</a>                       | Contract services - computer          | 14,448                   | 14,448                  | 4,404           | 4,404           | 10,044              |
| <a href="#">70-54-63200</a>                       | Credit Card Fees                      | 13,350                   | 13,350                  | 19              | 19              | 13,331              |
| <a href="#">70-54-63700</a>                       | Garbage Collection                    | 1,468,884                | 1,468,884               | 122,712         | 122,712         | 1,346,172           |
| <a href="#">70-54-63701</a>                       | Garbage Collection XTR CRT            | 51,546                   | 51,546                  | 4,262           | 4,262           | 47,284              |
| <a href="#">70-54-63702</a>                       | Garbage Collection Fuel/Environmental | 61,644                   | 61,644                  | 5,226           | 5,226           | 56,418              |
| <a href="#">70-54-66600</a>                       | Recycle                               | 573,492                  | 573,492                 | 47,212          | 47,212          | 526,279             |
| <a href="#">70-54-63703</a>                       | Roadside Garbage                      | 72,000                   | 72,000                  | 6,749           | 6,749           | 65,251              |
| <a href="#">70-54-63800</a>                       | Insurance                             | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">70-54-64500</a>                       | Office Expense                        | 300                      | 300                     | 103             | 103             | 197                 |
| <a href="#">70-54-64600</a>                       | Professional Fees                     | 4,800                    | 4,800                   | -               | -               | 4,800               |
| <a href="#">70-54-64620</a>                       | Legal Fees                            | -                        | -                       | -               | -               | -                   |
| <a href="#">70-54-65200</a>                       | Supplies                              | -                        | -                       | -               | -               | -                   |
| <a href="#">70-54-65300</a>                       | Telephone/Internet Expense            | 1,870                    | 1,870                   | 150             | 150             | 1,720               |
| <a href="#">70-54-65310</a>                       | Utilities                             | -                        | -                       | -               | -               | -                   |
| <a href="#">70-54-65405</a>                       | Testing/Screening Employee            | 125                      | 125                     | -               | -               | 125                 |
| <a href="#">70-54-65900</a>                       | Uniform Expense                       | 735                      | 735                     | -               | -               | 735                 |
| <a href="#">70-54-66100</a>                       | Lease Expense                         | 286                      | 286                     | 24              | 24              | 263                 |
| <b>Department: 54 - Garbage Total:</b>            |                                       | <b>2,371,837</b>         | <b>2,371,837</b>        | <b>198,272</b>  | <b>198,272</b>  | <b>2,173,565</b>    |
| <b>Expense Total:</b>                             |                                       | <b>10,649,324</b>        | <b>10,649,294</b>       | <b>541,723</b>  | <b>541,723</b>  | <b>10,107,571</b>   |
| <b>Fund: 70 - Utility Fund Surplus (Deficit):</b> |                                       | <b>6,087,319</b>         | <b>6,087,349</b>        | <b>271,567</b>  | <b>271,567</b>  | <b>5,815,782</b>    |



# Financial Statements

As Of 07/31/2025

## Balance Sheet

| Account   | Name  | Balance              |
|---|---|----------------------|
| <b>Fund: 70 - Utility Fund</b>                                  |   |                      |
| <b>Assets</b>   |   |                      |
| <a href="#">70-00-10007</a>                                     | Claim On Cash                                       | 11,263               |
| <a href="#">70-00-10010</a>                                     | HW Utility System #0744                             | 999,438              |
| <a href="#">70-00-10015</a>                                     | HW Utility Deposits #4516                           | 536,862              |
| <a href="#">70-00-10025</a>                                     | HW 2010 + 2019 Sewer Sinking Fund #4077             | 1,016,832            |
| <a href="#">70-00-10200</a>                                     | Cash on Hand  | 437                  |
| <a href="#">70-00-11000</a>                                     | A/R Utility Customer                                | 288,480              |
| <a href="#">70-00-11025</a>                                     | Accounts Receivable Accrued                         | 646,836              |
| <a href="#">70-00-11050</a>                                     | Allowance for Doubtful Accounts                     | (109,574)            |
| <a href="#">70-00-11060</a>                                     | A/R - Unapplied Credits                             | (1,938)              |
| <a href="#">70-00-11200</a>                                     | Utility Accrued Int Receivable                      | 1,807                |
| <a href="#">70-00-11300</a>                                     | Grants Receivable                                   | 1,353,108            |
| <a href="#">70-00-11410</a>                                     | Due from General                                    | 507,206              |
| <a href="#">70-00-11499</a>                                     | Due from Fund 99                                    | 977,670              |
| <a href="#">70-00-11510</a>                                     | Other Receivable                                    | 735                  |
| <a href="#">70-00-13000</a>                                     | Prepaid Insurance                                   | 158,381              |
| <a href="#">70-00-13010</a>                                     | Prepaid Expense                                     | 629                  |
| <a href="#">70-00-16000</a>                                     | HW 3 Mills Property Tax Waterworks #3598            | 376,724              |
| <a href="#">70-00-16050</a>                                     | HW Water Reserve #8915                              | 444,138              |
| <a href="#">70-00-16052</a>                                     | HW 2021 \$10M S.T. Ref Reserve_Sewer WWTP DEQ #4598 | 222,228              |
| <a href="#">70-00-16510</a>                                     | HW 2010 + 2019 Sewer Bond Reserve #3909             | 326,053              |
| <a href="#">70-00-16517</a>                                     | HW CD - Utility Deposit Cons #7517                  | 147,879              |
| <a href="#">70-00-16552</a>                                     | FM CD - Utility Deposit #0712                       | 34,489               |
| <a href="#">70-00-16576</a>                                     | FM CD - Utility Deposit #0321                       | 132,984              |
| <a href="#">70-00-17000</a>                                     | Land  | 538,595              |
| <a href="#">70-00-17100</a>                                     | CIP Water   | 6,492,263            |
| <a href="#">70-00-17110</a>                                     | CIP Sewer   | 1,759,097            |
| <a href="#">70-00-17200</a>                                     | Public Works Facility                               | 239,770              |
| <a href="#">70-00-17300</a>                                     | Other Water Equipment                               | 528,961              |
| <a href="#">70-00-17310</a>                                     | Remote Water Meter Reading Syst                     | 983,005              |
| <a href="#">70-00-17311</a>                                     | Other Sewer Equipment                               | 2,025,579            |
| <a href="#">70-00-17400</a>                                     | Water Plant & Lines                                 | 15,228,929           |
| <a href="#">70-00-17410</a>                                     | Sewer Plant & Lines                                 | 24,824,584           |
| <a href="#">70-00-17500</a>                                     | Accumulated Depreciation                            | (13,666,314)         |
|   | <b>Total Assets:</b>                                | <b>47,027,136</b>    |
|   |   | <b>\$ 47,027,136</b> |
| <b>Liability</b>  |   |                      |
| <a href="#">70-00-20000</a>                                     | Accounts Payable                                    | 186,220              |
| <a href="#">70-00-20010</a>                                     | Accounts Payable Other                              | 38,018               |
| <a href="#">70-00-20200</a>                                     | Contracts Payable                                   | 416,740              |
| <a href="#">70-00-20400</a>                                     | Retainage Payable                                   | 299,844              |
| <a href="#">70-00-20620</a>                                     | Commerical Water State Sales Tax                    | 45,640               |
| <a href="#">70-00-20650</a>                                     | Safe Drinking Water                                 | 13,406               |
| <a href="#">70-00-21010</a>                                     | Due to Fund 10 General                              | 36,544               |
| <a href="#">70-00-21099</a>                                     | Due to Fund 99 Other                                | 115,269              |
| <a href="#">70-00-22010</a>                                     | LDH 2022 \$8.5M Water Revenue Bond 1055035-01 ST    | 67,000               |
| <a href="#">70-00-22020</a>                                     | LDEQ 2019 \$13.2M Sewer Revenue 221129-04 ST        | 231,000              |
| <a href="#">70-00-22021</a>                                     | LDEQ 2019 \$13.2M Sewer Revenue 221129-04 ST        | 297,000              |
| <a href="#">70-00-22500</a>                                     | Sewer Rev Bond Int Payable                          | 6,505                |
| <a href="#">70-00-28000</a>                                     | Customers Deposits                                  | 909,006              |
| <a href="#">70-00-28520</a>                                     | LDEQ 2010 \$4.429M Sewer Revenue 221129-02          | 1,187,000            |
| <a href="#">70-00-28521</a>                                     | LDEQ 2019 \$13.2M Sewer Revenue 221129-04           | 4,457,576            |
| <a href="#">70-00-28556</a>                                     | LDH 2022 \$8.5M Water Revenue Bond 1055035-01       | 2,009,926            |
| <a href="#">70-52-21515</a>                                     | Sewer Deposit                                       | 170,075              |
|   | <b>Total Liability:</b>                             | <b>10,486,771</b>    |
| <b>Equity</b>   |   |                      |
| <a href="#">70-00-32000</a>                                     | Retained Earnings                                   | 36,268,798           |
|   | <b>Total Beginning Equity:</b>                      | <b>36,268,798</b>    |
| Total Revenue   |   | 813,290              |
| Total Expense   |   | 541,723              |
| <b>Revenues Over/Under Expenses</b>                             |   | <b>271,567</b>       |
| <b>Total Equity and Current Surplus (Deficit):</b>              |   | <b>36,540,365</b>    |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |   | <b>\$ 47,027,136</b> |



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account   | Name  | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|---|---|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <b>Fund: 90 - Sports Complex Fund</b>           |   |                          |                         |                 |                 |                     |
| <b>Revenue</b>                                  |   |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>        |   |                          |                         |                 |                 |                     |
| <a href="#">90-00-40200</a>                     | 1 % Sales Tax Revenue                             | 5,098,527                | 5,098,527               | 431,231         | 431,231         | 4,667,295           |
| <a href="#">90-00-48300</a>                     | Sponsorship: YSC Facility                         | 421,131                  | 421,131                 | 14,384          | 14,384          | 406,747             |
| <a href="#">90-00-48310</a>                     | Sponsorship: Teams                                | 41,200                   | 41,200                  | 29,500          | 29,500          | 11,700              |
| <a href="#">90-00-48325</a>                     | Sponsorship: Recreation Center                    | 4,770                    | 4,770                   | 545             | 545             | 4,225               |
| <a href="#">90-00-48330</a>                     | Sponsorship: Parks                                | 10,500                   | 10,500                  | 4,000           | 4,000           | 6,500               |
| <a href="#">90-00-48400</a>                     | Youth BB  | 73,970                   | 73,970                  | -               | -               | 73,970              |
| <a href="#">90-00-48405</a>                     | Youth SB  | 38,740                   | 38,740                  | -               | -               | 38,740              |
| <a href="#">90-00-48408</a>                     | Youth TB  | 67,285                   | 67,285                  | -               | -               | 67,285              |
| <a href="#">90-00-48410</a>                     | Youth BB/SS Allstar Gate Fees                     | 25,640                   | 25,640                  | 23,500          | 23,500          | 2,140               |
| <a href="#">90-00-48415</a>                     | Youth VB  | 63,610                   | 63,610                  | 320             | 320             | 63,290              |
| <a href="#">90-00-48417</a>                     | Youth VB Team Sponsorship                         | 18,000                   | 18,000                  | -               | -               | 18,000              |
| <a href="#">90-00-48500</a>                     | Adult SB Fall League                              | 59,475                   | 59,475                  | 7,150           | 7,150           | 52,325              |
| <a href="#">90-00-48505</a>                     | Adult VB Beach League                             | 97,975                   | 97,975                  | -               | -               | 97,975              |
| <a href="#">90-00-48510</a>                     | Adult VB Beach Tournament                         | 7,870                    | 7,870                   | -               | -               | 7,870               |
| <a href="#">90-00-48605</a>                     | Sports Program Partnership: Football              | 7,056                    | 7,056                   | -               | -               | 7,056               |
| <a href="#">90-00-48620</a>                     | School Gate Fees                                  | 3,750                    | 3,750                   | -               | -               | 3,750               |
| <a href="#">90-00-48625</a>                     | Camps/Clinics                                     | 14,420                   | 14,420                  | -               | -               | 14,420              |
| <a href="#">90-00-48700</a>                     | Tournament Fees                                   | 147,814                  | 147,814                 | (2,913)         | (2,913)         | 150,726             |
| <a href="#">90-00-48705</a>                     | Special Events                                    | 250,000                  | 250,000                 | 3,257           | 3,257           | 246,743             |
| <a href="#">90-00-48800</a>                     | Facility Rentals                                  | 95,412                   | 95,412                  | 3,810           | 3,810           | 91,602              |
| <a href="#">90-00-48805</a>                     | Tennis Court Rental                               | 3,008                    | 3,008                   | 2,354           | 2,354           | 654                 |
| <a href="#">90-00-48900</a>                     | Concessions                                       | 176,620                  | 176,620                 | -               | -               | 176,620             |
| <a href="#">90-00-49000</a>                     | Commissions                                       | 22,260                   | 22,260                  | 6,849           | 6,849           | 15,411              |
| <a href="#">90-00-55000</a>                     | Miscellaneous Income                              | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">90-00-72200</a>                     | Interest Income                                   | 10,000                   | 10,000                  | 828             | 828             | 9,172               |
| <a href="#">90-00-72605</a>                     | Accretion on Bond Discount                        | (5,087)                  | (5,087)                 | -               | -               | (5,087)             |
| <b>Department: 00 - Non-Departmental Total:</b> |   | <b>6,754,945</b>         | <b>6,754,945</b>        | <b>524,816</b>  | <b>524,816</b>  | <b>6,230,128</b>    |
| <b>Department: 74 - Parks</b>                   |   |                          |                         |                 |                 |                     |
| <a href="#">90-74-42074</a>                     | Bark Park Dog Permit                              | 5,560                    | 5,560                   | 10              | 10              | 5,550               |
| <b>Department: 74 - Parks Total:</b>            |   | <b>5,560</b>             | <b>5,560</b>            | <b>10</b>       | <b>10</b>       | <b>5,550</b>        |
| <b>Revenue Total:</b>                           |   | <b>6,760,505</b>         | <b>6,760,505</b>        | <b>524,826</b>  | <b>524,826</b>  | <b>6,235,678</b>    |
| <b>Expense</b>                                  |   |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>        |   |                          |                         |                 |                 |                     |
| <a href="#">90-00-63205</a>                     | Bank Fees   | -                        | -                       | -               | -               | -                   |
| <a href="#">90-00-64600</a>                     | Bond Fees   | 3,000                    | 3,000                   | -               | -               | 3,000               |
| <a href="#">90-00-64800</a>                     | Sales Tax Collection Expense                      | 26,000                   | 26,000                  | 2,276           | 2,276           | 23,724              |
| <a href="#">90-00-70290</a>                     | 2013 \$9.5M Rec Fac Sales Tax Revenue - Interest  | -                        | -                       | -               | -               | -                   |
| <a href="#">90-00-70291</a>                     | 2017 \$7.64M Rec Fac Sales Tax Rev/Ref - Interest | -                        | -                       | -               | -               | -                   |
| <a href="#">90-00-70292</a>                     | 2021 \$5M Rec Fac Sales Tax Revenue - Interest    | -                        | -                       | -               | -               | -                   |
| <a href="#">90-00-70293</a>                     | 2023 \$14M Rec Fac Sales Tax Revenue - Interest   | -                        | -                       | -               | -               | -                   |
| <a href="#">90-00-71990</a>                     | Transfer to Interfund                             | -                        | -                       | -               | -               | -                   |
| <a href="#">90-00-70000</a>                     | Principal - L.P.S.B.                              | 1,683                    | 1,683                   | 140             | 140             | 1,543               |
| <a href="#">90-00-72400</a>                     | Interest Income                                   | 940,424                  | 940,424                 | -               | -               | 940,424             |
| <a href="#">90-00-72600</a>                     | Amortization of Bond Premium                      | (31,522)                 | (31,522)                | -               | -               | (31,522)            |
| <a href="#">90-00-72610</a>                     | Deferred Loss on Bond Refunding                   | 9,285                    | 9,285                   | -               | -               | 9,285               |
| <b>Department: 00 - Non-Departmental Total:</b> |   | <b>948,870</b>           | <b>948,870</b>          | <b>2,416</b>    | <b>2,416</b>    | <b>946,454</b>      |
| <b>Department: 70 - Sports Complex</b>          |   |                          |                         |                 |                 |                     |
| <a href="#">90-70-60200</a>                     | Salaries and Wages                                | 956,433                  | 956,433                 | 72,227          | 72,227          | 884,206             |
| <a href="#">90-70-60201</a>                     | Salaries and Wages OT                             | 70,130                   | 70,130                  | 6,477           | 6,477           | 63,654              |
| <a href="#">90-70-60215</a>                     | Security Salaries                                 | 46,828                   | 46,828                  | 11,057          | 11,057          | 35,771              |
| <a href="#">90-70-60800</a>                     | Payroll Taxes SS                                  | 59,299                   | 59,299                  | 4,722           | 4,722           | 54,577              |
| <a href="#">90-70-60801</a>                     | Payroll Taxes MC                                  | 13,868                   | 13,868                  | 1,104           | 1,104           | 12,764              |
| <a href="#">90-70-60802</a>                     | Payroll Taxes SUTA                                | 8,704                    | 8,704                   | 125             | 125             | 8,578               |
| <a href="#">90-70-61000</a>                     | Pension ER  | 65,855                   | 65,855                  | 5,566           | 5,566           | 60,289              |
| <a href="#">90-70-61200</a>                     | Group Insurance                                   | 276,141                  | 275,541                 | 10,687          | 10,687          | 264,854             |
| <a href="#">90-70-62000</a>                     | Advertising                                       | 58,830                   | 60,000                  | 5,000           | 5,000           | 55,000              |
| <a href="#">90-70-62300</a>                     | Auto Expense                                      | 1,150                    | 1,150                   | 225             | 225             | 925                 |
| <a href="#">90-70-62310</a>                     | Gas   | 3,166                    | 3,166                   | 223             | 223             | 2,943               |
| <a href="#">90-70-62350</a>                     | Auto Allowance                                    | 12,000                   | 12,000                  | 1,000           | 1,000           | 11,000              |
| <a href="#">90-70-62500</a>                     | Community Relations                               | 392                      | 392                     | -               | -               | 392                 |
| <a href="#">90-70-62505</a>                     | Special Events                                    | 225,000                  | 223,830                 | 32,975          | 32,975          | 190,855             |
| <a href="#">90-70-62600</a>                     | Computer Expense                                  | 4,000                    | 4,000                   | -               | -               | 4,000               |
| <a href="#">90-70-62800</a>                     | Contract Labor                                    | 88,135                   | 88,135                  | 11,597          | 11,597          | 76,538              |
| <a href="#">90-70-62830</a>                     | Tennis Management Fees                            | 46,608                   | 46,608                  | 3,884           | 3,884           | 42,724              |
| <a href="#">90-70-62910</a>                     | Contract services                                 | 51,741                   | 51,741                  | 6,434           | 6,434           | 45,307              |
| <a href="#">90-70-62950</a>                     | Contract services - computer                      | 35,269                   | 35,269                  | 2,577           | 2,577           | 32,692              |
| <a href="#">90-70-63200</a>                     | Credit Card Fees                                  | 17,313                   | 17,313                  | -               | -               | 17,313              |
| <a href="#">90-70-63205</a>                     | Bank Charges                                      | 10,749                   | 10,749                  | -               | -               | 10,749              |
| <a href="#">90-70-63300</a>                     | Depreciation                                      | 1,875,153                | 1,875,153               | -               | -               | 1,875,153           |
| <a href="#">90-70-63400</a>                     | Dues & Subscriptions                              | 3,390                    | 3,990                   | 396             | 396             | 3,594               |
| <a href="#">90-70-63500</a>                     | Tools and Equipment                               | 16,500                   | 16,500                  | 4,591           | 4,591           | 11,909              |



# Financial Statements

For Fiscal: 2025-2026 Period Ending: 07/31/2025

## Income Statement

| Account  | Name                           | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity  | YTD<br>Activity  | Budget<br>Remaining |
|--|--------------------------------|--------------------------|-------------------------|------------------|------------------|---------------------|
| <a href="#">90-70-63700</a>                              | Garbage Collection             | 70,777                   | 70,777                  | 10,584           | 10,584           | 60,194              |
| <a href="#">90-70-63800</a>                              | Insurance                      | 390,000                  | 390,000                 | -                | -                | 390,000             |
| <a href="#">90-70-64000</a>                              | Janitorial expense             | 47,706                   | 47,706                  | 2,893            | 2,893            | 44,813              |
| <a href="#">90-70-64100</a>                              | Repairs & Maintenance          | 230,000                  | 230,000                 | 14,594           | 14,594           | 215,406             |
| <a href="#">90-70-64200</a>                              | Mardi Gras Expense             | 2,614                    | 2,614                   | -                | -                | 2,614               |
| <a href="#">90-70-64500</a>                              | Office Expense                 | 11,683                   | 11,683                  | 938              | 938              | 10,746              |
| <a href="#">90-70-64600</a>                              | Professional Fees              | 3,265                    | 3,265                   | 250              | 250              | 3,015               |
| <a href="#">90-70-64610</a>                              | Accounting Fees                | 45,630                   | 45,630                  | -                | -                | 45,630              |
| <a href="#">90-70-64620</a>                              | Legal Fees                     | 759                      | 759                     | -                | -                | 759                 |
| <a href="#">90-70-64700</a>                              | Rent Expense                   | 398                      | 398                     | -                | -                | 398                 |
| <a href="#">90-70-65200</a>                              | Supplies                       | 126,000                  | 126,000                 | 26,493           | 26,493           | 99,507              |
| <a href="#">90-70-65210</a>                              | Chemicals                      | 5,000                    | 5,000                   | -                | -                | 5,000               |
| <a href="#">90-70-65220</a>                              | Sporting Goods                 | 16,100                   | 16,100                  | -                | -                | 16,100              |
| <a href="#">90-70-65250</a>                              | Sign and supplies              | 75,000                   | 75,000                  | 639              | 639              | 74,361              |
| <a href="#">90-70-65290</a>                              | Beach Volleyball Expense       | 2,125                    | 2,125                   | 520              | 520              | 1,605               |
| <a href="#">90-70-65300</a>                              | Telephone/Internet Expense     | 28,810                   | 28,810                  | 616              | 616              | 28,194              |
| <a href="#">90-70-65310</a>                              | Utilities                      | 160,495                  | 160,495                 | 14,495           | 14,495           | 146,000             |
| <a href="#">90-70-65405</a>                              | Testing/Screening Employee     | 600                      | 600                     | 50               | 50               | 550                 |
| <a href="#">90-70-65410</a>                              | Testing/Screening Non-Employee | 200                      | 200                     | -                | -                | 200                 |
| <a href="#">90-70-65500</a>                              | Training                       | 1,000                    | 1,000                   | -                | -                | 1,000               |
| <a href="#">90-70-65600</a>                              | League Expense                 | 200,000                  | 200,000                 | 11,820           | 11,820           | 188,180             |
| <a href="#">90-70-65610</a>                              | League Officials               | 225,000                  | 225,000                 | 20,475           | 20,475           | 204,525             |
| <a href="#">90-70-65650</a>                              | Tournament Expense             | 160,000                  | 160,000                 | 43,475           | 43,475           | 116,525             |
| <a href="#">90-70-65900</a>                              | Uniform Expense                | 5,259                    | 5,259                   | -                | -                | 5,259               |
| <a href="#">90-70-66100</a>                              | Lease Expense                  | 3,285                    | 3,285                   | 264              | 264              | 3,021               |
| <b>Department: 70 - Sports Complex Total:</b>            |                                | <b>5,758,361</b>         | <b>5,758,361</b>        | <b>328,974</b>   | <b>328,974</b>   | <b>5,429,387</b>    |
| <b>Department: 72 - Recreation</b>                       |                                |                          |                         |                  |                  |                     |
| <a href="#">90-72-63700</a>                              | Garbage Collection             | 39,207                   | 39,207                  | -                | -                | 39,207              |
| <a href="#">90-72-64150</a>                              | Turf Maintenance               | 47,500                   | 47,500                  | 826              | 826              | 46,674              |
| <b>Department: 72 - Recreation Total:</b>                |                                | <b>86,707</b>            | <b>86,707</b>           | <b>826</b>       | <b>826</b>       | <b>85,881</b>       |
| <b>Department: 74 - Parks</b>                            |                                |                          |                         |                  |                  |                     |
| <a href="#">90-74-62300</a>                              | Auto Expense                   | 500                      | 500                     | -                | -                | 500                 |
| <a href="#">90-74-62310</a>                              | Gas                            | 13,000                   | 13,000                  | 1,599            | 1,599            | 11,401              |
| <a href="#">90-74-62600</a>                              | Computer Expenses              | 1,000                    | 1,000                   | -                | -                | 1,000               |
| <a href="#">90-74-62910</a>                              | Contract Services              | 7,800                    | 7,800                   | 604              | 604              | 7,196               |
| <a href="#">90-74-62950</a>                              | Contract Services - computer   | 6,600                    | 6,600                   | -                | -                | 6,600               |
| <a href="#">90-74-63400</a>                              | Dues & Subscriptions           | -                        | -                       | -                | -                | -                   |
| <a href="#">90-74-63700</a>                              | Garbage Collection             | 15,000                   | 15,000                  | 356              | 356              | 14,644              |
| <a href="#">90-74-63800</a>                              | Insurance                      | 1,500                    | 1,500                   | -                | -                | 1,500               |
| <a href="#">90-74-64100</a>                              | Repairs & Maintenance          | 21,500                   | 21,500                  | -                | -                | 21,500              |
| <a href="#">90-74-64150</a>                              | Field Maintenance              | 4,000                    | 4,000                   | -                | -                | 4,000               |
| <a href="#">90-74-64620</a>                              | Legal Fees                     | 1,000                    | 1,000                   | -                | -                | 1,000               |
| <a href="#">90-74-65100</a>                              | Street Lighting                | 12,000                   | 12,000                  | 1,161            | 1,161            | 10,839              |
| <a href="#">90-74-65200</a>                              | Supplies                       | 4,624                    | 4,624                   | -                | -                | 4,624               |
| <a href="#">90-74-65250</a>                              | Sign and supplies              | 3,000                    | 3,000                   | 288              | 288              | 2,712               |
| <a href="#">90-74-65300</a>                              | Telephone/Internet Expense     | 5,300                    | 5,300                   | 289              | 289              | 5,011               |
| <a href="#">90-74-65310</a>                              | Utilities                      | 17,000                   | 17,000                  | 841              | 841              | 16,159              |
| <a href="#">90-74-65900</a>                              | Uniform Expense                | -                        | -                       | -                | -                | -                   |
| <b>Department: 74 - Parks Total:</b>                     |                                | <b>113,824</b>           | <b>113,824</b>          | <b>5,138</b>     | <b>5,138</b>     | <b>108,686</b>      |
| <b>Expense Total:</b>                                    |                                | <b>6,907,763</b>         | <b>6,907,763</b>        | <b>337,355</b>   | <b>337,355</b>   | <b>6,570,407</b>    |
| <b>Fund: 90 - Sports Complex Fund Surplus (Deficit):</b> |                                | <b>(147,258)</b>         | <b>(147,258)</b>        | <b>187,471</b>   | <b>187,471</b>   | <b>(334,729)</b>    |
| <b>Total Surplus (Deficit):</b>                          |                                | <b>3,643,861</b>         | <b>3,573,891</b>        | <b>1,044,814</b> | <b>1,044,814</b> | <b>2,529,077</b>    |



# Financial Statements

As Of 07/31/2025

## Balance Sheet

| Account   | Name   | Balance              |
|---|--|----------------------|
| <b>Fund: 90 - Sports Complex Fund</b>                           |  |                      |
| <b>Assets</b>   |  |                      |
| <a href="#">90-00-10009</a>                                     | Claim On Cash                                    | -                    |
| <a href="#">90-00-10010</a>                                     | HW Parks & Recreation #8907                      | 425,163              |
| <a href="#">90-00-10014</a>                                     | FH 2012 1% Rec Fac S.T. #0114                    | 56                   |
| <a href="#">90-00-10022</a>                                     | HW 2023 \$14M Sports Complex Expansion #6750     | 453,346              |
| <a href="#">90-00-10024</a>                                     | HW 2012 1% Rec. Facility S.T. #0269              | 1,194,293            |
| <a href="#">90-00-10026</a>                                     | HW 2012 1% Rec. Facility S.T. Sinking Fund #6380 | 1,130,007            |
| <a href="#">90-00-11000</a>                                     | Accounts Receivable                              | 93,520               |
| <a href="#">90-00-11025</a>                                     | Accounts Receivable Accrued                      | 4,513                |
| <a href="#">90-00-11060</a>                                     | A/R - Unapplied Credits                          | (5,438)              |
| <a href="#">90-00-11100</a>                                     | Sales Tax Receivable                             | 886,393              |
| <a href="#">90-00-11410</a>                                     | Due from General                                 | 759                  |
| <a href="#">90-00-11499</a>                                     | Due from Consolidated                            | 63,994               |
| <a href="#">90-00-11500</a>                                     | Other Receivable                                 | 92,694               |
| <a href="#">90-00-13000</a>                                     | Prepaid Insurance                                | 557,327              |
| <a href="#">90-00-13010</a>                                     | Prepaid Expense                                  | 29,253               |
| <a href="#">90-00-16008</a>                                     | NV 2012 1% Rec. Facility S.T. Reserve #0028      | 750,343              |
| <a href="#">90-00-16023</a>                                     | HW 2023 \$14M Sports Complex Exp Reserv #7617    | 735,821              |
| <a href="#">90-00-16036</a>                                     | CF Rec Fac S. T. Bond Reserve #7477              | 1,000                |
| <a href="#">90-00-17000</a>                                     | Land   | 8,200,329            |
| <a href="#">90-00-17100</a>                                     | Construction In Progress                         | 15,489,293           |
| <a href="#">90-00-17200</a>                                     | Building   | 24,263,708           |
| <a href="#">90-00-17300</a>                                     | Improvements                                     | 6,786,056            |
| <a href="#">90-00-17400</a>                                     | Equipment  | 2,637,759            |
| <a href="#">90-00-17450</a>                                     | Auto and Truck                                   | 42,512               |
| <a href="#">90-00-17500</a>                                     | Accumulated Depreciation                         | (9,885,608)          |
| <b>Total Assets:</b>  |  | <b>53,947,092</b>    |
|   |  | <b>\$ 53,947,092</b> |
| <b>Liability</b>  |  |                      |
| <a href="#">90-00-20000</a>                                     | Accounts Payable                                 | 184,339              |
| <a href="#">90-00-20005</a>                                     | Unearned Revenue                                 | 325,940              |
| <a href="#">90-00-21010</a>                                     | Due to Fund 10 General                           | 14,565               |
| <a href="#">90-00-21030</a>                                     | Due to Fund 30 Debt Service                      | 2,083                |
| <a href="#">90-00-21099</a>                                     | Due to Fund 99 Consolidated                      | 122,118              |
| <a href="#">90-00-22000</a>                                     | Bonds Payable ST                                 | 1,435,000            |
| <a href="#">90-00-22010</a>                                     | Bonds Payable                                    | 25,135,000           |
| <a href="#">90-00-22020</a>                                     | Premium on Bond Issuance                         | 535,865              |
| <a href="#">90-00-22021</a>                                     | Discount on Bond Issuance                        | (40,702)             |
| <a href="#">90-00-22022</a>                                     | Deferred Loss on Bond Refunding                  | (55,706)             |
| <a href="#">90-00-22500</a>                                     | Accrued Interest Payable                         | 78,272               |
| <b>Total Liability:</b>   |  | <b>27,736,774</b>    |
| <b>Equity</b>   |  |                      |
| <a href="#">90-00-30000</a>                                     | Fund Balance                                     | 26,022,847           |
| <b>Total Beginning Equity:</b>                                  |  | <b>26,022,847</b>    |
| Total Revenue   |  | 524,826              |
| Total Expense   |  | 337,355              |
| <b>Revenues Over/Under Expenses</b>                             |  | <b>187,471</b>       |
| <b>Total Equity and Current Surplus (Deficit):</b>              |  | <b>26,210,319</b>    |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |  | <b>\$ 53,947,092</b> |