



For Fiscal: 2025-2026 Period Ending: 10/31/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 10 - General Fund						
Revenue						
Department: 00 - Non-Departmental						
10-00-40000	Ad Valorem Tax	1,865,649	1,865,649	-	8,651	1,856,998
10-00-40200	1/2% Sales Tax Revenue	2,569,277	2,569,277	213,979	875,224	1,694,053
10-00-40300	Hotel Tax Revenue	2,589	2,589	459	2,428	161
10-00-40410	Franchise Tax - Electric	720,401	720,401	274,034	521,643	198,759
10-00-40420	Franchise Tax - Gas	124,058	124,058	-	-	124,058
10-00-40430	Franchise Tax - Cable TV	62,830	62,830	-	11,796	51,033
10-00-42000	Occupational License - Regular	14,400	14,400	-	-	14,400
10-00-42010	Liquor and Beer License	8,625	8,625	2,475	4,675	3,950
10-00-42020	Occupational License - Insurance	519,322	519,322	512	3,418	515,904
10-00-42200	Code Department Permits	1,037,962	1,037,962	332,272	511,401	526,561
10-00-42205	Demolition Permits	-	-	-	110	(110)
10-00-44110	Beer Sales Tax (State)	19,090	19,090	3,972	8,568	10,522
10-00-44600	Fines and Forfeits	53,912	53,912	16,541	63,847	(9,935)
10-00-48900	Rental Income	4,801	4,801	400	3,340	1,461
10-00-55000	Miscellaneous Income	4,035	4,035	338	1,344	2,690
10-00-55015	Donation	9,700	9,700	-	-	9,700
10-00-55031	Insurance Rebates	70,000	70,000	-	-	70,000
10-00-56005	Mardi Gras Permit	68,000	68,000	-	-	68,000
10-00-56010	Interest Income	7,800	7,800	471	4,219	3,581
10-00-59420	Transfer from Fund 20 1968 Sales Tax	2,000,000	2,000,000	-	-	2,000,000
10-00-59422	Transfer from Fund 22 1981 Sales Tax	-	-	-	-	-
Department: 00 - Non-Departmental Total:		9,162,450	9,162,450	845,452	2,020,666	7,141,785
Revenue Total:		9,162,450	9,162,450	845,452	2,020,666	7,141,785
Expense						
Department: 00 - Non-Departmental						
10-00-59522	Transfer to Fund 22 1981 Sales Tax	1,760,000	1,760,000	63,488	550,169	1,209,831
10-00-59530	Transfer to Fund 30 Debt Service	340,467	340,467	4,906	105,126	235,341
10-00-70000	Principal - I.P.S.B	18,370	18,370	-	4,515	13,855
Department: 00 - Non-Departmental Total:		2,118,837	2,118,837	68,395	659,809	1,459,027
Department: 05 - Elected & Appointed Official						
10-05-60000	Elected Official - City Council	77,091	77,091	6,424	25,510	51,581
10-05-61101	Pension ER City Council	4,608	4,608	-	373	4,235
10-05-60100	Elected Official - Mayor	99,904	99,904	8,325	33,059	66,845
10-05-61100	Pension ER Mayor	9,990	9,990	833	3,306	6,684
10-05-61201	Group Insurance Mayor	-	6,119	495	1,980	4,139
10-05-64300	Mayors Expense	13,200	13,200	1,100	4,400	8,800
10-05-60102	Chief Operations Officer	98,351	98,351	7,566	33,935	64,416
10-05-60103	Chief Financial Officer	95,483	95,483	7,345	32,946	62,536
10-05-60101	City Clerk	87,255	87,255	6,712	29,819	57,436
10-05-61000	Pension ER Appointed Official	-	-	2,015	9,011	(9,011)
10-05-61200	Group Insurance Appointed Official	6,119	21,562	1,628	7,326	14,236
10-05-60800	Payroll Taxes SS	-	-	2,340	9,953	(9,953)
10-05-60801	Payroll Taxes MC	-	-	547	2,328	(2,328)
10-05-60802	Payroll Taxes SUTA	-	-	37	165	(165)
10-05-62350	Auto Allowance	6,000	6,000	500	2,000	4,000
10-05-65320	Cellphone Expense	2,400	2,400	200	800	1,600
Department: 05 - Elected & Appointed Official Total:		500,401	521,963	46,067	196,910	325,053
Department: 10 - Administration						
10-10-60200	Salaries and Wages	294,910	294,910	22,689	103,770	191,140
10-10-60201	Salaries and Wages OT	-	-	374	1,808	(1,808)
10-10-60800	Payroll Taxes SS	46,686	46,686	1,342	6,148	40,537
10-10-60801	Payroll Taxes MC	10,918	10,918	314	1,438	9,480
10-10-60802	Payroll Taxes SUTA	1,506	1,506	36	167	1,339
10-10-61000	Pension ER	47,288	47,288	1,838	8,336	38,952
10-10-61200	Group Insurance	55,950	34,388	2,745	12,615	21,773
10-10-62000	Advertising	25,000	25,000	3,814	9,835	15,165
10-10-62100	Annexation	2,700	2,700	-	-	2,700
10-10-62500	Community Relations	16,000	16,000	400	11,878	4,122
10-10-62600	Computer Expense	4,580	4,580	-	1,095	3,485
10-10-62700	Conference Fees	9,250	9,250	412	1,144	8,106
10-10-62900	Contract Services	38,500	38,500	7,162	13,421	25,079
10-10-62950	Contract Services - computer	91,400	89,300	3,005	16,034	73,266
10-10-63000	Lodging/Mileage/Meals Expense	10,000	10,000	158	2,281	7,719
10-10-63200	Credit Card Fees	250	250	-	35	215
10-10-63205	Bank Charges	20,515	20,515	-	2,730	17,785
10-10-63400	Dues & Subscriptions	6,220	8,320	207	1,496	6,824
10-10-63600	Engineering Fees	138,000	128,000	-	-	128,000
10-10-63700	Garbage Collection	3,300	3,300	192	771	2,530
10-10-63800	Insurance	145,000	145,000	-	1,823	143,177
10-10-64000	Janitorial	20,475	20,475	1,625	6,500	13,975
10-10-64100	Repairs & Maintenance	20,000	20,000	-	4,998	15,002
10-10-64200	Mardi Gras Expense	73,000	73,000	-	-	73,000
10-10-64330	Election Expense	8,226	8,226	-	-	8,226
10-10-64400	Miscellaneous	100	100	-	33	67
10-10-64500	Office Supplies	25,000	25,000	1,763	6,794	18,206
10-10-64600	Professional Fees	75,500	85,500	14,633	44,172	41,328
10-10-64610	Accounting Fees	54,785	54,785	-	16,265	38,520
10-10-64620	Legal Fees	40,000	30,000	425	22,754	7,246
10-10-64625	Legal Fees PRR	-	-	-	4,350	(4,350)
10-10-64660	Grant Consulting Services	17,000	17,000	-	1,000	16,000
10-10-64800	Sales Tax Collection Expense	13,756	13,756	1,425	5,304	8,452
10-10-64810	Property Tax	328	328	-	-	328
10-10-65300	Telephone/Internet Expense	27,540	27,540	2,227	8,906	18,634
10-10-65310	Utilities	31,600	31,600	2,381	10,594	21,006
10-10-65405	Testing/Screening Employee	250	250	-	-	250
10-10-65500	Training	-	-	-	-	-
10-10-65900	Uniform Expense	3,300	3,300	116	331	2,969
10-10-66100	Lease Expense	9,800	9,800	327	2,308	7,492
Department: 10 - Administration Total:		1,388,632	1,357,071	69,609	331,136	1,025,935



For Fiscal: 2025-2026 Period Ending: 10/31/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Department: 15 - Magistrate Court						
10-15-60200	Salaries and Wages	6,000	6,000	500	2,000	4,000
10-15-60800	Payroll Taxes SS	372	372	31	124	248
10-15-60801	Payroll Taxes MC	87	87	7	29	58
10-15-60802	Payroll Taxes SUTA	12	12	1	4	8
10-15-61000	Pension ER	600	600	-	-	600
10-15-63100	Court Costs	29,200	29,200	4,277	16,984	12,216
10-15-64620	Legal Fees	200	10,200	3,000	3,074	7,126
Department: 15 - Magistrate Court Total:		36,471	46,471	7,817	22,215	24,256
Department: 20 - Fire						
10-20-62200	App to Fire Dept - Ad Valorem Taxes	1,042,566	1,042,566	-	-	1,042,566
10-20-62220	App to Fire Dept - General Fund	1,080,000	1,080,000	200,000	600,000	480,000
10-20-70000	Principal	177,891	177,891	-	126,041	51,850
10-20-70200	Interest Expense	79,622	79,622	-	70,631	8,991
Department: 20 - Fire Total:		2,380,080	2,380,080	200,000	796,672	1,583,408
Department: 25 - Code Enforcement						
10-25-60200	Salaries and Wages	169,124	169,124	12,976	56,333	112,791
10-25-60201	Salaries and Wages OT	-	-	213	700	(700)
10-25-60800	Payroll Taxes SS	10,486	10,486	802	3,468	7,018
10-25-60801	Payroll Taxes MC	2,452	2,452	188	811	1,641
10-25-60802	Payroll Taxes SUTA	338	338	22	93	245
10-25-61000	Pension ER	11,478	11,478	893	3,898	7,580
10-25-61200	Group Insurance	23,000	23,000	1,571	6,806	16,194
10-25-62310	Gas	1,000	1,000	-	186	814
10-25-62700	Conference Fees	1,550	1,550	-	-	1,550
10-25-62950	Contract Services - computer	40,250	40,250	885	3,630	36,620
10-25-63000	Lodging/Mileage/Meals Expense	3,500	3,500	-	-	3,500
10-25-63200	Credit Card Fees	20,400	20,400	3	4,758	15,642
10-25-63400	Dues & Subscriptions	5,723	5,723	-	-	5,723
10-25-63800	Insurance	28,000	28,000	-	-	28,000
10-25-63900	Inspection Fees	738,000	738,000	20,408	109,046	628,954
10-25-64500	Office Expense	1,200	1,200	60	259	941
10-25-64600	Professional Fees	1,000	1,000	-	-	1,000
10-25-64620	Legal Fees	1,000	1,000	-	-	1,000
10-25-65200	Supplies	1,000	1,000	-	-	1,000
10-25-65300	Telephone/Internet Expense	216	216	49	148	68
10-25-65900	Uniform Expense	1,150	1,150	-	-	1,150
Department: 25 - Code Enforcement Total:		1,060,867	1,060,867	38,068	190,137	870,730
Department: 30 - Streets & drainage						
10-30-60200	Salaries and Wages	337,475	337,475	26,778	115,771	221,704
10-30-60201	Salaries and Wages OT	12,282	12,282	794	2,694	9,588
10-30-60800	Payroll Taxes SS	21,685	21,685	1,687	7,251	14,434
10-30-60801	Payroll Taxes MC	5,071	5,071	395	1,696	3,376
10-30-60802	Payroll Taxes SUTA	700	700	44	188	512
10-30-61000	Pension ER	17,882	17,882	1,575	6,802	11,079
10-30-61200	Group Insurance	43,500	43,500	3,654	16,416	27,085
10-30-62300	Auto Expense	30,000	40,000	4,909	15,598	24,402
10-30-62310	Gas Diesel Oil	65,000	65,000	5,547	24,692	40,308
10-30-62600	Computer Expense	1,000	1,000	-	-	1,000
10-30-62700	Conference Fees	4,000	4,000	-	-	4,000
10-30-62800	Contract Labor	8,204	8,204	721	3,171	5,033
10-30-62900	Contract Services	138,000	138,000	10,246	56,578	81,422
10-30-62950	Contract Services - computer	13,500	13,500	2,590	3,229	10,271
10-30-63000	Lodging/Mileage/Meals Expense	500	500	-	(35)	535
10-30-63205	Bank Charges	35	35	-	-	35
10-30-63400	Dues & Subscriptions	3,000	3,000	-	-	3,000
10-30-63500	Equipment & Tools Rental	1,680	1,680	84	1,059	621
10-30-63600	Engineering Fees	90,000	90,000	-	-	90,000
10-30-63800	Insurance	62,000	62,000	-	-	62,000
10-30-64000	Janitorial	8,225	8,225	750	3,948	4,277
10-30-64100	Repairs & Maintenance	125,000	125,000	11,401	41,018	83,982
10-30-64130	Repairs & Maintenance Roads & Streets	225,000	225,000	10,284	46,121	178,879
10-30-64400	Miscellaneous	2,500	2,500	-	974	1,526
10-30-64425	Disaster Expense	100,000	90,000	-	420	89,580
10-30-64500	Office Expense	9,000	9,000	702	3,696	5,304
10-30-64600	Professional Fees	1,000	1,000	-	-	1,000
10-30-64620	Legal Fees	167	167	-	-	167
10-30-64700	Rent Expense	800	800	-	-	800
10-30-64720	Radio Rental	2,500	2,500	-	-	2,500
10-30-64810	Property Tax	7,000	7,000	-	-	7,000
10-30-65100	Street Lighting	137,957	137,957	14,972	60,227	77,730
10-30-65200	Supplies	60,000	60,000	4,955	45,434	14,566
10-30-65210	Chemicals	7,715	7,715	-	3,572	4,143
10-30-65250	Sign and supplies	21,650	21,650	7,877	15,638	6,012
10-30-65300	Telephone/Internet Expense	459	459	46	184	275
10-30-65310	Utilities	57,686	57,686	704	3,176	54,510
10-30-65405	Testing/Screening Employee	1,382	1,382	30	442	940
10-30-65410	Testing/Screening Non-Employee	200	200	-	-	200
10-30-65900	Uniform Expense	5,200	5,200	140	2,747	2,453
10-30-66100	Lease Expense	198,886	198,886	16,834	71,537	127,348
10-30-68200	Capital Outlay - Infrastructure	-	4,350	-	-	4,350
10-30-68300	Capital Outlay - Furn, Fix & Equipment	275,943	271,593	-	25,547	246,046
10-30-70000	Principal	130,134	130,134	-	-	130,134
10-30-70200	Interest Expense	4,287	4,287	-	-	4,287
Department: 30 - Streets & drainage Total:		2,238,203	2,238,203	127,718	579,792	1,658,411



For Fiscal: 2025-2026 Period Ending: 10/31/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Department: 35 - 305 Iberia Street						
10-35-62900	Contract Services	6,516	6,516	538	2,150	4,366
10-35-64100	Repairs & Maintenance	520	520	260	260	260
10-35-65300	Telephone/Internet Expense	2,040	2,040	168	674	1,366
10-35-65310	Utilities	4,500	4,500	410	2,062	2,438
Department: 35 - 305 Iberia Street Total:		13,576	13,576	1,376	5,146	8,430
Department: 37 - 307 Iberia Street						
10-37-62900	Contract Services	4,380	4,380	360	1,439	2,941
10-37-64100	Repairs & Maintenance	4,376	4,376	260	260	4,116
10-37-65310	Utilities	1,260	1,260	112	591	669
Department: 37 - 307 Iberia Street Total:		10,016	10,016	731	2,290	7,726
Expense Total:		9,747,084	9,747,084	559,781	2,784,107	6,962,977
Fund: 10 - General Fund Surplus (Deficit):		(584,634)	(584,634)	285,671	(763,441)	178,808



Financial Statements

As Of 10/31/2025

Balance Sheet

Account	Name	Balance
Fund: 10 - General Fund		
Assets		
10-00-10010	HW General #4158	3,463,999
10-00-11000	Accounts Receivable	1,739
10-00-11050	Allowance for Doubtful Accounts	1,680
10-00-11100	Sales Tax Receivable	433,857
10-00-11060	Taxes Receivable	15,156
10-00-11300	Grants Receivable	(2,299)
10-00-11422	Due from Fund 22 1981 Sales Tax	199,198
10-00-11440	Due from Fund 40 Capital Projects	208
10-00-11470	Due from Fund 70 Utility System	50,837
10-00-11490	Due from Fund 90 Sports Complex	26,985
10-00-11499	Due from Fund 99 Other	298,454
10-00-11500	Other Receivable	112,093
10-00-13000	Prepaid Insurance	143,964
10-00-13010	Prepaid Expense	41,716
	Total Assets:	4,787,586
		\$ 4,787,586
Liability		
10-00-20000	Accounts Payable Fund 10	308,814
10-00-20010	Accounts Payable-Other	13,787
10-00-21022	Due to Fund 22 1981 Sales Tax	648
10-00-21040	Due to Fund 40 Capital Projects	815,305
10-00-21070	Due to Fund 70 Utility System	1,037,637
10-00-21090	Due to Fund 90 Sports Complex	278
10-00-21099	Due to Fund 99 Other	305,487
	Total Liability:	2,481,955
Equity		
10-00-32000	Fund Balance Unreserved	3,069,072
	Total Beginning Equity:	3,069,072
Total Revenue		2,020,666
Total Expense		2,784,107
Revenues Over/Under Expenses		(763,441)
	Total Equity and Current Surplus (Deficit):	2,305,631
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 4,787,586



For Fiscal: 2025-2026 Period Ending: 10/31/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 20 - 1968 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
20-00-40200	1% Sales Tax Revenue	5,098,554	5,098,554	427,957	1,750,448	3,348,105
20-00-56010	Interest Income	17,086	17,086	1,254	4,548	12,539
Department: 00 - Non-Departmental Total:		5,115,640	5,115,640	429,211	1,754,996	3,360,644
Revenue Total:		5,115,640	5,115,640	429,211	1,754,996	3,360,644
Expense						
Department: 00 - Non-Departmental						
20-00-59510	Transfer to Fund 10 General	2,000,000	2,000,000	-	-	2,000,000
20-00-59530	Transfer to Fund 30 Debt Service	2,462,810	2,462,810	205,234	822,137	1,640,674
20-00-59540	Transfer to Fund 40 Capital Projects	1,311,459	1,311,459	73,755	278,097	1,033,361
20-00-63205	Bank Charges	3,562	3,562	-	-	3,562
20-00-64600	Professional Fees	3,950	3,950	-	600	3,350
20-00-64610	Accounting Fees	15,980	15,980	-	4,750	11,230
20-00-64800	Sales Tax Collection Expense	27,511	27,511	2,850	10,609	16,902
20-00-70000	Principal - L.P.S.B	36,740	36,740	-	9,030	27,710
Department: 00 - Non-Departmental Total:		5,862,011	5,862,011	281,839	1,125,222	4,736,789
Expense Total:		5,862,011	5,862,011	281,839	1,125,222	4,736,789
Fund: 20 - 1968 Sales Tax Fund Surplus (Deficit):		(746,371)	(746,371)	147,372	629,774	(1,376,145)



Financial Statements

As Of 10/31/2025

Balance Sheet

Account	Name	Balance
Fund: 20 - 1968 Sales Tax Fund		
Assets		
20-00-10010	HW 1968 1% Sales Tax #4514	1,188,786
20-00-11100	Sales Tax Receivable	867,717
20-00-11499	Due from Fund 99 Other	250
	Total Assets:	2,056,753
		\$ 2,056,753
Liability		
20-00-20000	Accounts Payable	4,360
20-00-21099	Due to Fund 99 Other	2,931
	Total Liability:	7,291
Equity		
20-00-30000	Fund Balance	1,419,688
	Total Beginning Equity:	1,419,688
	Total Revenue	1,754,996
	Total Expense	1,125,222
	Revenues Over/Under Expenses	629,774
	Total Equity and Current Surplus (Deficit):	2,049,462
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 2,056,753



For Fiscal: 2025-2026 Period Ending: 10/31/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 21 - 1999 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
21-00-40200	1/2% Sales Tax Revenue	2,569,277	2,569,277	213,979	875,224	1,694,053
21-00-56010	Interest Income	8,877	8,877	775	3,024	5,853
Department: 00 - Non-Departmental Total:		2,578,154	2,578,154	214,754	878,248	1,699,906
Revenue Total:		2,578,154	2,578,154	214,754	878,248	1,699,906
Expense						
Department: 00 - Non-Departmental						
21-00-59570	Transfer to Fund 70 Utility	1,728,231	1,728,231	527,579	787,677	940,554
21-00-63205	Bank Charges	3,370	3,370	269	1,018	2,351
21-00-64610	Accounting Fees	15,980	15,980	-	4,750	11,230
21-00-64800	Sales Tax Collection Expense	13,756	13,756	1,425	5,304	8,452
21-00-70000	Principal - L.P.S.B	18,370	18,370	-	4,515	13,855
Department: 00 - Non-Departmental Total:		1,779,706	1,779,706	529,273	803,265	976,441
Expense Total:		1,779,706	1,779,706	529,273	803,265	976,441
Fund: 21 - 1999 Sales Tax Fund Surplus (Deficit):		798,448	798,448	(314,519)	74,983	723,464



Financial Statements

As Of 10/31/2025

Balance Sheet

Account	Name	Balance
Fund: 21 - 1999 Sales Tax Fund		
Assets		
21-00-10010	HW 1999 1/2% Sales Tax #7856	1,045,328
21-00-11100	Sales Tax Receivable	433,857
21-00-11499	Due from Consolidated	243
	Total Assets:	1,479,427
		\$ 1,479,427
Liability		
21-00-20000	Accounts Payable	4,360
21-00-21099	Due to Consolidated	3,053
	Total Liability:	7,413
Equity		
21-00-30000	Fund Balance	1,397,031
	Total Beginning Equity:	1,397,031
Total Revenue		878,248
Total Expense		803,265
Revenues Over/Under Expenses		74,983
	Total Equity and Current Surplus (Deficit):	1,472,014
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 1,479,427



For Fiscal: 2025-2026 Period Ending: 10/31/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 22 - 1981 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
22-00-40200	1/2% Sales Tax Revenue	2,569,277	2,569,277	213,979	875,224	1,694,053
22-00-44100	State Grant Revenue	7,978	7,978	-	-	7,978
22-00-44200	School Resource Officer	438,746	438,746	46,875	140,624	298,122
22-00-44600	LACE Fines and Court Cost	707,115	707,115	60,779	267,804	439,311
22-00-44601	Accident Reports	3,000	3,000	1,004	2,581	419
22-00-55000	Miscellaneous Income	912	912	1,373	4,873	(3,961)
22-00-55015	Donations	-	-	-	-	-
22-00-55030	Insurance Proceeds	-	-	-	3,644	(3,644)
22-00-55100	State Supplemental Payments	259,200	259,200	-	65,600	193,600
22-00-56010	Interest Income	5,526	5,526	482	1,945	3,581
22-00-59422	Transfer from Fund 22 LACE	250,000	250,000	50,000	150,000	100,000
22-00-71810	Transfer from Fund 10 General	1,760,000	1,760,000	63,488	550,169	1,209,831
Department: 00 - Non-Departmental Total:		6,001,753	6,001,753	437,979	2,062,462	3,939,291
Revenue Total:		6,001,753	6,001,753	437,979	2,062,462	3,939,291
Expense						
Department: 00 - Non-Departmental						
22-00-59522	Transfer to Fund 22 1981 Sales Tax	250,000	250,000	50,000	150,000	100,000
22-00-64800	Sales Tax Collection Expense	13,630	13,630	1,425	5,304	8,326
22-00-70000	Principal - L.P.S.B	18,370	18,370	-	4,515	13,855
22-00-71930	Transfer to Fund 30 Debt Service	170,233	170,233	-	42,750	127,483
Department: 00 - Non-Departmental Total:		452,233	452,233	51,425	202,569	249,664
Department: 05 - Elected & Appointed Official						
22-05-60100	Elected Official - Chief of Police	86,986	86,986	6,691	30,110	56,875
22-05-60800	Payroll Taxes SS	-	-	474	2,040	(2,040)
22-05-60801	Payroll Taxes MC	-	-	111	477	(477)
22-05-61010	Police Retirement	29,118	29,118	-	-	29,118
22-05-61200	Health Insurance	6,446	6,446	496	2,231	4,215
22-05-62350	Auto Allowance	12,000	12,000	1,000	4,000	8,000
Department: 05 - Elected & Appointed Official Total:		134,550	134,550	8,772	38,859	95,691
Department: 60 - Police						
22-60-60200	Salaries and Wages	1,663,454	1,663,454	110,324	527,659	1,135,795
22-60-60201	Salaries and Wages OT	106,606	106,606	3,329	17,654	88,952
22-60-60400	State Supplemental Pay	266,400	266,400	17,400	73,480	192,920
22-60-60800	Payroll Taxes SS	132,301	132,301	8,853	41,591	90,710
22-60-60801	Payroll Taxes MC	30,941	30,941	2,070	9,727	21,214
22-60-60802	Payroll Taxes SUTA	4,268	4,268	186	869	3,399
22-60-61000	Pension ER	14,767	14,767	875	3,831	10,936
22-60-61010	Police Retirement	691,277	691,277	50,907	235,876	455,401
22-60-61200	Group Insurance	184,097	184,097	13,342	62,713	121,384
22-60-62000	Advertising	5,000	5,000	-	-	5,000
22-60-62300	Auto Expense	80,947	80,947	9,584	35,153	45,794
22-60-62310	Gas & Oil	90,000	90,000	11,736	35,289	54,711
22-60-62500	Community Relations	570	570	1,560	1,921	(1,351)
22-60-62600	Computer Expense	20,000	20,000	260	14,672	5,328
22-60-62700	Conference Fees	1,170	1,170	360	1,060	110
22-60-62900	Contract Services	26,766	26,766	8,259	15,168	11,598
22-60-62901	Investigative Services & Labs	-	-	2,998	8,163	(8,163)
22-60-62950	Contract services - computer	172,819	172,819	-	34,912	137,907
22-60-63000	Lodging/Mileage/Meals Expense	10,000	10,000	(174)	6,476	3,524
22-60-63205	Bank Charges	3,253	3,253	-	414	2,839
22-60-63400	Dues & Subscriptions	31,545	31,545	7,338	10,814	20,731
22-60-63500	Police Equipment	37,873	37,873	19,928	24,966	12,906
22-60-63800	Insurance	162,000	162,000	-	-	162,000
22-60-64000	Janitorial expense	32,000	32,000	4,004	13,025	18,975
22-60-64100	Repairs & Maintenance	12,000	12,000	1,096	4,404	7,596
22-60-64200	Mardi Gras Expense	78,000	78,000	-	-	78,000
22-60-64400	Miscellaneous	-	-	-	1	(1)
22-60-64500	Office Expense	20,000	20,000	2,371	9,656	10,344
22-60-64600	Professional Fees	1,500	1,500	-	1,200	300
22-60-64610	Accounting Fees	15,000	15,000	-	4,750	10,250
22-60-64620	Legal Fees	35,000	35,000	445	21,653	13,347
22-60-64625	Legal Fees PRR	-	-	-	1,502	(1,502)
22-60-64720	Radio Rental	3,885	3,885	-	5,880	(1,995)
22-60-65100	Street Lighting	1,000	1,000	95	400	600
22-60-65200	Police Supplies	10,000	10,000	-	803	9,197
22-60-65300	Telephone/Internet Expense	70,000	70,000	3,487	19,574	50,426
22-60-65310	Utilities	24,000	24,000	1,812	8,521	15,479
22-60-65405	Testing/Screening Employee	3,000	3,000	30	778	2,222
22-60-65410	Testing/Screening Non-Employee	6,000	6,000	700	700	5,300
22-60-65500	Training	10,000	10,000	145	648	9,352
22-60-65900	Uniform Expense	37,500	37,500	3,866	14,470	23,030
22-60-66100	Lease Expense	16,800	16,800	197	7,304	9,496
22-60-68100	Capital Outlay - Buildings & Improvements	-	-	4,250	(355)	355
22-60-68300	Capital Outlay - Furn, Fix & Equipment	275,790	275,790	-	168,425	107,365
22-60-68400	Capital Outlay - Auto & Truck	66,655	66,655	-	45,713	20,942
Department: 60 - Police Total:		4,454,182	4,454,182	291,631	1,491,457	2,962,725



For Fiscal: 2025-2026 Period Ending: 10/31/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Department: 61 - SRO						
22-61-60200	Salaries and Wages SRO	410,392	410,392	32,343	138,855	271,536
22-61-60201	SRO OT	-	-	650	2,466	(2,466)
22-61-60800	Payroll Taxes SS	29,015	29,015	2,092	9,433	19,582
22-61-60801	Payroll Taxes MC	6,786	6,786	489	2,206	4,580
22-61-60802	Payroll Taxes SUTA	936	936	41	190	746
22-61-61200	Group Insurance	56,555	56,555	4,265	18,957	37,599
22-61-63800	Insurance	6,000	6,000	-	-	6,000
Department: 61 - SRO Total:		509,684	509,684	39,881	172,108	337,576
Department: 62 - LACE						
22-62-60200	Salaries and Wages LACE	147,545	147,545	11,500	50,095	97,450
22-62-60800	LACE Payroll Taxes SS	9,148	9,148	71	285	8,863
22-62-60801	LACE Payroll Taxes MC	2,139	2,139	17	67	2,073
22-62-60802	LACE Payroll Taxes SUTA	295	295	2	9	286
22-62-63100	LACE Court Costs	197,708	197,708	14,475	69,779	127,929
22-62-63205	Bank Fees	1,669	1,669	-	-	1,669
22-62-64600	LACE Professional Fees	-	-	-	-	-
22-62-64620	LACE Legal Fees	45,797	45,797	2,940	11,370	34,427
22-62-66100	LACE Lease Expense	-	-	-	-	-
Department: 62 - LACE Total:		404,301	404,301	29,005	131,605	272,696
Department: 64 - Civil Service						
22-64-60600	Civil Service Salaries	7,800	7,800	600	2,400	5,400
22-64-60800	Payroll Taxes SS	483	483	37	149	335
22-64-60801	Payroll Taxes MC	113	113	9	35	79
22-64-60802	Payroll Taxes SUTA	6	6	1	5	1
22-64-64620	Legal Fees	500	500	-	-	500
Department: 64 - Civil Service Total:		8,903	8,903	647	2,588	6,314
Expense Total:		5,963,852	5,963,852	421,362	2,039,187	3,924,666
Fund: 22 - 1981 Sales Tax Fund Surplus (Deficit):		37,901	37,901	16,618	23,276	14,625



Financial Statements

As Of 10/31/2025

Balance Sheet

Account	Name	Balance
Fund: 22 - 1981 Sales Tax Fund		
Assets		
22-00-10010	HW Police Department #5681	1,233
22-00-10015	HW LACE #9273	20,930
22-00-10016	HW Police Evidence #7356	42,598
22-00-10200	Cash on Hand	200
22-00-11100	Sales Tax Receivable	433,857
22-00-11300	Grants Receivable	255
22-00-11410	Due from General	324
22-00-11500	Other Receivable	82,124
22-00-11510	Accounts Receivable - Other	64,663
22-00-13000	Prepaid Insurance	156,634
22-00-13010	Prepaid Expense	17,097
	Total Assets:	819,913
		\$ 819,913
Liability		
22-00-20000	Accounts Payable	9,752
22-00-20005	Unearned Revenue	3,324
22-00-21010	Due to General	199,198
22-00-21090	Due to Sports Complex	133
22-00-21099	Due to Other Funds	621,488
22-00-21500	Other Liabilities	42,528
	Total Liability:	876,423
Equity		
22-00-30000	Fund Balance	(79,785)
	Total Beginning Equity:	(79,785)
Total Revenue		2,062,462
Total Expense		2,039,187
Revenues Over/Under Expenses		23,276
	Total Equity and Current Surplus (Deficit):	(56,509)
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 819,913



For Fiscal: 2025-2026 Period Ending: 10/31/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 30 - Debt Service Fund						
Revenue						
Department: 00 - Non-Departmental						
30-00-56010	Interest Income	24,165	24,165	1,579	7,410	16,756
30-00-59410	Transfer from Fund 10 General	340,467	340,467	4,906	105,126	235,341
30-00-59420	Transfer from Fund 20 1968 Sales Tax	2,462,810	2,462,810	205,234	822,137	1,640,674
30-00-59422	Transfer from Fund 22 1981 Sales Tax	170,233	170,233	-	42,750	127,483
Department: 00 - Non-Departmental Total:		2,997,676	2,997,676	211,719	977,422	2,020,253
Revenue Total:		2,997,676	2,997,676	211,719	977,422	2,020,253
Expense						
Department: 00 - Non-Departmental						
30-00-63205	Bank Charges	189	189	393	1,305	(1,116)
30-00-64600	Professional Fees	1,850	1,850	-	-	1,850
30-00-70020	2014 HW \$3.5M Sales Tax Bond - Principal	325,000	325,000	-	-	325,000
30-00-70035	2016 HW \$3.565M Sales Tax Refun Bond - Principal	360,000	360,000	-	-	360,000
30-00-70040	2017 CH \$2.24M S.T. Bond - Principal #3016	235,000	235,000	-	-	235,000
30-00-70045	2018 RG \$7M Municipal Complex - Principal	295,000	295,000	-	-	295,000
30-00-70050	2021 RG \$10M Sales Tax Rev/Refund Bond - Principal	405,000	405,000	-	-	405,000
30-00-70055	2022 RG \$9M Sales Tax Revenue Bond - Principal	330,000	330,000	-	-	330,000
30-00-70070	2017 \$575K S.T. Excess Revenue Bond - Principal	55,000	55,000	-	-	55,000
30-00-70220	2014 \$3.5M Sales Tax Bond - Interest	7,833	7,833	-	-	7,833
30-00-70235	2016 \$3.565M Sales Tax Refunding Bond - Interest	33,346	33,346	-	-	33,346
30-00-70240	2017 CH \$2.24M S.T. Bond - Interest #3016	40,800	40,800	-	-	40,800
30-00-70245	2018 RG \$7M Municipal Complex - Interest	210,700	210,700	-	-	210,700
30-00-70250	2021 \$10M Sales Tax Rev/Refund Bond - Interest	351,400	351,400	-	-	351,400
30-00-70255	2022 \$9M Sales Tax Revenue Bond - Interest	374,431	374,431	-	-	374,431
30-00-70270	2017 \$575K Excess Revenue Bond - Interest	3,878	3,878	-	-	3,878
30-00-59530	Transfer to Interfund	-	-	-	1,584	(1,584)
Department: 00 - Non-Departmental Total:		3,029,427	3,029,427	393	2,889	3,026,538
Expense Total:		3,029,427	3,029,427	393	2,889	3,026,538
Fund: 30 - Debt Service Fund Surplus (Deficit):		(31,751)	(31,751)	211,326	974,534	(1,006,284)



Financial Statements

As Of 10/31/2025

Balance Sheet

Account	Name	Balance
Fund: 30 - Debt Service Fund		
Assets		
30-00-10061	HW 2018 \$7M Municipal Complex Sinking Fund #6372	326,013
30-00-10068	HW 1968 Sales Tax Sinking Fund #8931	1,808,774
30-00-11200	Accrued Income	3,247
30-00-11490	Due from Sports Complex	2,083
30-00-16009	NV 2018 \$7M Mun Complex Reserve #0029	577,183
30-00-16013	CF 2018 \$7M Mun Complex Reserve Sweep	1,000
30-00-16030	FM Sales Tax Refunding Bond Reserve #1165	2,261,247
	Total Assets:	4,979,547
		\$ 4,979,547
Liability		
30-00-20000	Accounts Payable	(403,905)
30-00-21099	Due to Consolidated	801
	Total Liability:	(403,104)
Equity		
30-00-30000	Fund Balance	4,408,118
	Total Beginning Equity:	4,408,118
Total Revenue		977,422
Total Expense		2,889
Revenues Over/Under Expenses		974,534
	Total Equity and Current Surplus (Deficit):	5,382,651
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 4,979,547



For Fiscal: 2025-2026 Period Ending: 10/31/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 40 - Capital Projects Fund						
Revenue						
Department: 00 - Non-Departmental						
40-00-44000	Federal Grant Revenue	7,615,647	7,615,647	257,360	462,619	7,153,028
40-00-44100	State Grant Revenue	10,122,895	10,122,895	42,573	42,573	10,080,322
40-00-56010	Interest Income	3,167	3,167	293	12,291	(9,124)
40-00-72501	Unrealized Gain(Loss) on Investment	-	-	-	758	(758)
40-00-72801	Realized Gain(Loss) on Investment	-	-	-	567	(567)
40-00-71820	Transfer from Fund 20 1968 Sales Tax	1,311,459	1,311,459	73,755	278,097	1,033,361
	Department: 00 - Non-Departmental Total:	19,053,168	19,053,168	373,981	796,906	18,256,262
	Revenue Total:	19,053,168	19,053,168	373,981	796,906	18,256,262
Expense						
Department: 00 - Non-Departmental						
40-00-63205	Bank Charges	1,768	1,768	308	1,725	43
40-00-64600	Professional Fees	3,500	3,500	-	-	3,500
40-00-64620	Legal Fees	6,872	6,872	-	208	6,663
40-00-68000	Land	1,000,000	1,000,000	-	-	1,000,000
40-00-68200	Road Improvement Projects	11,831,885	11,901,885	757,665	2,144,410	9,757,475
40-00-68220	Roundabout Projects	7,843,936	7,843,936	413,181	1,554,937	6,288,999
40-00-68230	Drainage Projects - Detention Pond	135,000	135,000	-	-	135,000
40-00-70200	Interest Expense	-	-	-	4,254	(4,254)
40-00-72101	Investment Fees	-	-	-	926	(926)
	Department: 00 - Non-Departmental Total:	20,822,961	20,892,961	1,171,153	3,706,459	17,186,501
	Expense Total:	20,822,961	20,892,961	1,171,153	3,706,459	17,186,501
	Fund: 40 - Capital Projects Fund Surplus (Deficit):	(1,769,793)	(1,839,793)	(797,172)	(2,909,553)	1,069,760



Financial Statements

As Of 10/31/2025

Balance Sheet

Account	Name	Balance
Fund: 40 - Capital Projects Fund		
Assets		
40-00-10010	HW Capital Projects #8923	446,846
40-00-10046	HW 2022 \$9M S.T. Refunding Bonds #7671	783,389
40-00-10047	CS Bank Sweep Cash Investment #4034	582,724
40-00-10048	CS Money Market Fund Investment #4034	793,134
40-00-10101	CS 2023 \$4.2M Treasury Bond Investments	1,178,850
40-00-11310	Grants Receivable	(764,065)
40-00-11410	Due from Fund 10 General	815,305
40-00-11499	Due from Consolidated	133
	Total Assets:	3,835,327
		\$ 3,835,327
Liability		
40-00-20000	Accounts Payable	59,437
40-00-20010	Accounts Payable Other	(135,027)
40-00-20005	Unearned Revenue	190,793
40-00-20200	Contracts Payable	2,144,836
40-00-20400	Retainage Payable	417,892
40-00-21010	Due to General	208
40-00-21099	Due to Fund 99 Consolidated	868
	Total Liability:	2,679,007
Equity		
40-00-30000	Fund Balance	4,065,873
	Total Beginning Equity:	4,065,873
Total Revenue		796,906
Total Expense		3,706,459
Revenues Over/Under Expenses		(2,909,553)
	Total Equity and Current Surplus (Deficit):	1,156,320
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 3,835,327



For Fiscal: 2025-2026 Period Ending: 10/31/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 70 - Utility Fund						
Revenue						
Department: 00 - Non-Departmental						
70-00-71821	Transfer from Fund 21 1999 Sales Tax	1,728,231	1,728,231	557,579	745,629	982,602
70-00-71870	Transfer from Fund 70 Utility	-	-	-	198,351	(198,351)
70-00-72200	Interest Income	-	-	1,271	6,331	(6,331)
Department: 00 - Non-Departmental Total:		1,728,231	1,728,231	558,851	950,311	777,920
Department: 50 - Waterworks						
70-50-48000	Water Charges	3,705,425	3,705,425	344,189	1,266,027	2,439,398
70-50-48005	Water Tap Fee	240,000	240,000	10,200	50,960	189,040
70-50-48006	Water Capital Improvement	592,000	592,000	22,200	109,520	482,480
70-50-48007	Water Meter Fee - 3/4 inch	560,000	560,000	19,600	98,000	462,000
70-50-48010	Water Meter Fee - 1 inch	142,500	142,500	4,350	18,450	124,050
70-50-48015	Water Meter Fee - 2 inches	25,800	25,800	-	4,300	21,500
70-50-48020	Water Meter Hydrant Rental	4,000	4,000	500	1,500	2,500
70-50-48025	Water Boring	25,000	25,000	-	(10,980)	35,980
70-50-55005	Reconnect Fees	10,000	10,000	150	1,550	8,450
70-50-55010	Penalties 10%	60,000	60,000	7,478	26,947	33,053
70-50-72000	3% Millage	648,512	648,512	-	2,979	645,533
70-50-72200	Interest Income	9,033	9,033	-	1,064	7,969
70-50-72900	Sales Tax Vendor Compensation	90	90	9	27	63
70-50-73010	State Grant	1,359,273	1,359,273	540,992	685,765	673,508
Department: 50 - Waterworks Total:		7,381,634	7,381,634	949,668	2,256,109	5,125,525
Department: 52 - Sewerage						
70-52-48100	Sewer Charges	2,636,073	2,636,073	250,555	886,622	1,749,451
70-52-48105	Sewer Tap Fee	29,875	29,875	50	3,050	26,825
70-52-48106	Sewer Capital Improvement	439,500	439,500	26,370	130,092	309,408
70-52-55000	Miscellaneous Income	1,000	1,000	-	-	1,000
70-52-55010	Penalties	45,000	45,000	5,613	18,844	26,156
70-52-72200	Interest Income	1,507	1,507	-	66	1,440
70-52-73010	State Grant	2,100,000	2,100,000	-	-	2,100,000
Department: 52 - Sewerage Total:		5,252,955	5,252,955	282,587	1,038,674	4,214,281
Department: 54 - Garbage						
70-54-48200	Garbage Charges	2,337,823	2,337,823	209,681	821,747	1,516,076
70-54-55010	Penalties	36,000	36,000	4,526	16,484	19,516
Department: 54 - Garbage Total:		2,373,823	2,373,823	214,207	838,231	1,535,592
Revenue Total:		16,736,643	16,736,643	2,005,314	5,083,325	11,653,318
Expense						
Department: 00 - Non-Departmental						
70-00-71970	Transfer to Fund 70 Utility	-	-	-	198,351	(198,351)
Department: 00 - Non-Departmental Total:		-	-	-	198,351	(198,351)
Department: 50 - Waterworks						
70-50-60200	Salaries and Wages	605,479	605,479	48,876	218,377	387,102
70-50-60201	Salaries and Wages OT	30,000	30,000	1,492	8,487	21,513
70-50-60800	Payroll Taxes SS	39,400	39,400	3,049	13,732	25,668
70-50-60801	Payroll Taxes MC	9,214	9,214	713	3,211	6,003
70-50-60802	Payroll Taxes SUTA	1,271	1,271	81	363	908
70-50-61000	Pension ER	36,689	36,689	2,915	13,138	23,552
70-50-61200	Group Insurance	82,397	82,397	6,344	28,546	53,851
70-50-62300	Auto Expense	3,000	3,000	1,857	9,371	(6,371)
70-50-62310	Gas Diesel Oil	17,221	17,221	1,797	6,106	11,115
70-50-62600	Computer Expense	1,790	1,790	-	-	1,790
70-50-62700	Conference/Training Fees	2,500	2,500	700	1,230	1,270
70-50-62900	Contract Services	52,415	52,415	1,988	10,275	42,140
70-50-62950	Contract services - computer	42,140	42,140	2,267	27,058	15,083
70-50-63000	Lodging/Mileage/Meals Expense	2,800	2,800	484	484	2,316
70-50-63200	Credit Card Fees	47,000	47,000	64	20,905	26,096
70-50-63205	Bank Charges	9,241	9,241	247	4,371	4,869
70-50-63300	Depreciation	782,846	782,846	-	-	782,846
70-50-63400	Dues & Subscriptions	2,100	2,100	-	731	1,370
70-50-63500	Equipment Rental	2,000	2,000	-	120	1,880
70-50-63600	Engineering Fees	6,000	6,000	-	7,447	(1,447)
70-50-63700	Garbage Collection	12,000	12,000	962	3,851	8,149
70-50-63800	Insurance	90,986	90,986	-	-	90,986
70-50-64100	Repairs & Maintenance	250,000	250,000	(117)	41,771	208,229
70-50-64420	Bad Debt	405	405	-	-	405
70-50-64500	Office Expense	3,000	3,000	195	1,336	1,664
70-50-64600	Professional Fees	85,844	85,844	4,387	12,659	73,185
70-50-64610	Accounting Fees	43,365	43,365	-	12,880	30,485
70-50-64620	Legal Fees	500	500	-	-	500
70-50-64660	Grant Consulting Services	3,670	3,670	-	-	3,670
70-50-64810	Property Tax	200	200	91	91	109
70-50-65200	Supplies	30,000	30,000	1,847	2,864	27,136
70-50-65210	Chemicals	40,000	40,000	6,902	24,106	15,894
70-50-65300	Telephone/Internet Expense	22,000	22,000	1,347	5,185	16,815
70-50-65310	Utilities	25,000	25,000	2,357	10,222	14,778
70-50-65400	Utility Testing	30,000	30,000	-	5,864	24,136
70-50-65405	Testing/Screening Employee	2,167	2,167	15	15	2,152
70-50-65410	Testing/Screening Non-Employee	250	250	-	-	250
70-50-65700	Water Purchases	1,893,600	1,893,600	181,551	728,460	1,165,140
70-50-65705	Water Meter 3/4"	418,000	418,000	42,749	89,817	328,183
70-50-65710	Water Meter 1"	37,500	37,500	-	1,750	35,750
70-50-65715	Water Meter 2"	34,125	34,125	-	-	34,125
70-50-65720	Water Meter Yok,Pipe,Boxes,Tops	39,600	39,600	-	-	39,600
70-50-65750	Water Meter Installation	723,000	723,000	32,350	103,150	619,850
70-50-65900	Uniform Expense	3,577	3,577	231	2,909	668
70-50-66100	Lease Expense	3,121	3,121	329	987	2,134
70-50-70271	2022 S8.5M LDH Water Revenue Bond - Interest	-	57,070	-	-	57,070
70-50-72400	Interest Expense	57,070	-	-	-	-
Department: 50 - Waterworks Total:		5,624,485	5,624,485	348,069	1,421,867	4,202,618



For Fiscal: 2025-2026 Period Ending: 10/31/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Department: 52 - Sewerage						
70-52-60200	Salaries and Wages	377,116	377,116	29,934	135,144	241,971
70-52-60201	Salaries and Wages OT	15,000	15,000	2,005	6,255	8,745
70-52-60800	Payroll Taxes SS	24,311	24,311	1,918	8,485	15,826
70-52-60801	Payroll Taxes MC	5,686	5,686	448	1,984	3,701
70-52-60802	Payroll Taxes SUTA	784	784	52	229	555
70-52-61000	Pension ER	21,538	21,538	1,746	7,740	13,798
70-52-61200	Group Insurance	57,116	57,116	4,250	19,123	37,993
70-52-62300	Auto Expense	1,000	1,000	2,968	3,661	(2,661)
70-52-62310	Gas Diesel Oil	18,000	18,000	1,905	6,356	11,644
70-52-62600	Computer Expense	4,930	5,930	-	4,949	981
70-52-62700	Conference/Training Fees	1,000	1,000	-	65	935
70-52-62900	Contract Services	166,000	176,000	14,289	59,859	116,141
70-52-62950	Contract services - computer	62,000	62,000	1,215	20,596	41,404
70-52-63000	Lodging/Mileage/Meals Expense	500	1,267	740	1,333	(66)
70-52-63200	Credit Card Fees	38,000	38,000	51	16,222	21,778
70-52-63205	Bank Charges	9,187	9,187	-	-	9,187
70-52-63300	Depreciation	1,116,313	1,104,516	-	-	1,104,516
70-52-63400	Dues & Subscriptions	8,000	8,000	-	7,180	820
70-52-63500	Equipment Rental	2,000	2,000	-	440	1,560
70-52-63600	Engineering Fees	10,000	10,000	-	693	9,307
70-52-63700	Garbage Collection	7,500	7,500	621	2,487	5,013
70-52-63800	Insurance	84,289	84,289	-	-	84,289
70-52-64100	Repairs & Maintenance	200,468	200,468	13,387	59,735	140,732
70-52-64500	Office Expense	1,500	1,500	185	436	1,064
70-52-64600	Professional Fees	50,000	50,000	3,484	10,121	39,879
70-52-64610	Accounting Fees	36,525	36,525	-	10,850	25,675
70-52-64620	Legal Fees	-	-	-	317	(317)
70-52-65200	Supplies	5,000	5,000	-	1,950	3,050
70-52-65210	Chemicals	30,000	30,000	1,845	4,427	25,573
70-52-65250	Sign and supplies	500	500	-	-	500
70-52-65300	Telephone/Internet Expense	7,800	7,800	300	1,692	6,108
70-52-65310	Utilities	162,000	162,000	11,825	54,442	107,558
70-52-65400	Utility Testing	63,725	63,725	1,452	10,267	53,458
70-52-65405	Testing/Screening Employee	1,000	1,000	-	-	1,000
70-52-65410	Testing/Screening Non-Employee	100	100	-	-	100
70-52-65900	Uniform Expense	2,400	2,400	-	1,854	546
70-52-66100	Lease Expense	2,500	2,500	95	286	2,214
70-52-70272	2010 \$4.429M LDEQ Sewer Revenue Bond - Interest	-	13,471	-	-	13,471
70-52-70273	2019 \$13.2M LDEQ Sewer Sales Tax Bond - Interest	-	45,745	-	-	45,745
70-52-72400	Interest Expense	59,216	-	-	-	-
Department: 52 - Sewerage Total:		2,653,002	2,652,972	94,716	459,179	2,193,793
Department: 54 - Garbage						
70-54-60200	Salaries and Wages	78,194	78,194	6,358	27,961	50,233
70-54-60201	Salaries and Wages OT	2,500	2,500	6	754	1,746
70-54-60800	Payroll Taxes SS	5,003	5,003	384	1,736	3,267
70-54-60801	Payroll Taxes MC	1,170	1,170	90	406	764
70-54-60802	Payroll Taxes SUTA	161	161	10	48	114
70-54-61000	Pension ER	4,035	4,035	149	709	3,326
70-54-61200	Group Insurance	11,596	11,596	1,047	4,188	7,407
70-54-62300	Auto Expense	-	5,000	826	1,905	3,095
70-54-62310	Gas	4,700	4,700	530	1,541	3,159
70-54-62950	Contract services - computer	14,448	14,448	394	5,645	8,803
70-54-63200	Credit Card Fees	13,350	13,350	13	4,055	9,294
70-54-63700	Garbage Collection	1,468,884	1,468,884	160,091	528,226	940,658
70-54-63701	Garbage Collection XTR CRT	51,546	51,546	8,513	21,299	30,246
70-54-63702	Garbage Collection Fuel/Environmental	61,644	61,644	2,188	17,865	43,779
70-54-66600	Recycle	573,492	573,492	50,176	191,813	381,679
70-54-63703	Roadside Garbage	72,000	67,000	6,267	26,440	40,560
70-54-63800	Insurance	1,000	1,000	-	-	1,000
70-54-64500	Office Expense	300	300	14	127	173
70-54-64600	Professional Fees	4,800	4,800	506	1,418	3,382
70-54-64620	Legal Fees	-	-	-	-	-
70-54-65200	Supplies	-	-	-	-	-
70-54-65300	Telephone/Internet Expense	1,870	1,870	150	600	1,270
70-54-65310	Utilities	-	-	-	-	-
70-54-65405	Testing/Screening Employee	125	125	-	-	125
70-54-65900	Uniform Expense	735	735	-	110	625
70-54-66100	Lease Expense	286	286	24	71	215
Department: 54 - Garbage Total:		2,371,837	2,371,837	237,735	836,918	1,534,919
Expense Total:		10,649,324	10,649,294	680,520	2,916,314	7,732,980
Fund: 70 - Utility Fund Surplus (Deficit):		6,087,319	6,087,349	1,324,794	2,167,011	3,920,338



Financial Statements

As Of 10/31/2025

Balance Sheet

Account	Name	Balance
Fund: 70 - Utility Fund		
Assets		
70-00-10010	HW Utility System #0744	2,261,419
70-00-10015	HW Utility Deposits #4516	526,323
70-00-10025	HW 2010 + 2019 Sewer Sinking Fund #4077	1,335,571
70-00-10200	Cash on Hand	437
70-00-11000	A/R Utility Customer	318,696
70-00-11025	Accounts Receivable Accrued	636,862
70-00-11050	Allowance for Doubtful Accounts	(109,574)
70-00-11060	A/R - Unapplied Credits	(4,376)
70-00-11200	Utility Accrued Int Receivable	1,807
70-00-11300	Grants Receivable	175,804
70-00-11410	Due from General	1,037,637
70-00-11499	Due from Fund 99	924,026
70-00-11510	Other Receivable	735
70-00-13000	Prepaid Insurance	57,341
70-00-13010	Prepaid Expense	35,366
70-00-16000	HW 3 Mills Property Tax Waterworks #3598	376,453
70-00-16050	HW Water Reserve #8915	544,112
70-00-16052	HW 2021 \$10M S.T. Ref Reserve_Sewer WWTP DEQ #4598	683,207
70-00-16510	HW 2010 + 2019 Sewer Bond Reserve #3909	326,381
70-00-16517	HW CD - Utility Deposit Cons #7517	148,813
70-00-16552	FM CD - Utility Deposit #0712	34,837
70-00-16576	FM CD - Utility Deposit #0321	134,329
70-00-17000	Land	538,595
70-00-17100	CIP Water	8,061,134
70-00-17110	CIP Sewer	2,273,011
70-00-17200	Public Works Facility	239,770
70-00-17300	Other Water Equipment	528,961
70-00-17310	Remote Water Meter Reading Syst	983,005
70-00-17311	Other Sewer Equipment	2,025,579
70-00-17400	Water Plant & Lines	15,228,929
70-00-17410	Sewer Plant & Lines	24,832,935
70-00-17500	Accumulated Depreciation	(13,666,314)
	Total Assets:	50,491,812
		\$ 50,491,812
Liability		
70-00-20000	Accounts Payable	(396,955)
70-00-20010	Accounts Payable Other	(6,038)
70-00-20200	Contracts Payable	747,283
70-00-20400	Retainage Payable	314,078
70-00-20620	Commerical Water State Sales Tax	49,962
70-00-20650	Safe Drinking Water	15,212
70-00-21010	Due to Fund 10 General	50,837
70-00-21040	Due to Fund 40 Capital Projects	(990)
70-00-21099	Due to Fund 99 Other	20,816
70-00-22010	LDH 2022 \$8.5M Water Revenue Bond 1055035-01 ST	67,000
70-00-22020	LDEQ 2019 \$13.2M Sewer Revenue 221129-04 ST	231,000
70-00-22021	LDEQ 2019 \$13.2M Sewer Revenue 221129-04 ST	297,000
70-00-22500	Sewer Rev Bond Int Payable	6,505
70-00-28000	Customers Deposits	951,166
70-00-28520	LDEQ 2010 \$4.429M Sewer Revenue 221129-02	1,187,000
70-00-28521	LDEQ 2019 \$13.2M Sewer Revenue 221129-04	4,918,271
70-00-28556	LDH 2022 \$8.5M Water Revenue Bond 1055035-01	2,716,450
70-52-21515	Sewer Deposit	170,825
	Total Liability:	11,339,421
Equity		
70-00-32000	Retained Earnings	36,985,380
	Total Beginning Equity:	36,985,380
Total Revenue		5,083,325
Total Expense		2,916,314
Revenues Over/Under Expenses		2,167,010
	Total Equity and Current Surplus (Deficit):	39,152,391
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 50,491,812



For Fiscal: 2025-2026 Period Ending: 10/31/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 90 - Sports Complex Fund						
Revenue						
Department: 00 - Non-Departmental						
90-00-40200	1 % Sales Tax Revenue	5,098,527	5,098,527	427,960	1,750,454	3,348,073
90-00-48300	Sponsorship: YSC Facility	421,131	421,131	15,083	88,097	333,034
90-00-48310	Sponsorship: Teams	41,200	41,200	-	29,500	11,700
90-00-48325	Sponsorship: Recreation Center	4,770	4,770	545	3,305	1,465
90-00-48330	Sponsorship: Parks	10,500	10,500	2,500	6,500	4,000
90-00-48400	Youth BB	73,970	73,970	-	-	73,970
90-00-48405	Youth SB	38,740	38,740	-	-	38,740
90-00-48408	Youth TB	67,285	67,285	-	-	67,285
90-00-48410	Youth BB/SS Allstar Gate Fees	25,640	25,640	-	26,646	(1,006)
90-00-48415	Youth VB	63,610	63,610	-	72,220	(8,610)
90-00-48417	Youth VB Team Sponsorship	18,000	18,000	-	18,300	(300)
90-00-48500	Adult SB Fall League	59,475	59,475	-	53,950	5,525
90-00-48505	Adult VB Beach League	97,975	97,975	-	35,700	62,275
90-00-48510	Adult VB Beach Tournament	7,870	7,870	120	2,700	5,170
90-00-48605	Sports Program Partnership: Football	7,056	7,056	-	-	7,056
90-00-48620	School Gate Fees	3,750	3,750	-	-	3,750
90-00-48625	Camps/Clinics	14,420	14,420	-	13,700	720
90-00-48700	Tournament Fees	147,814	147,814	3,519	43,259	104,555
90-00-48705	Special Events	250,000	250,000	1,000	463,232	(213,232)
90-00-48800	Facility Rentals	95,412	95,412	6,220	21,618	73,793
90-00-48805	Tennis Court Rental	3,008	3,008	432	3,392	(384)
90-00-48900	Concessions	176,620	176,620	-	22,579	154,041
90-00-49000	Commissions	22,260	22,260	2	16,413	5,848
90-00-55000	Miscellaneous Income	1,000	1,000	-	-	1,000
90-00-55015	Donations	-	-	-	32,400	(32,400)
90-00-71890	Transfer from Interfund	-	-	-	198,987	(198,987)
90-00-72200	Interest Income	10,000	10,000	1,724	6,887	3,113
90-00-72300	Dividend Income	-	-	-	-	-
90-00-72605	Accretion on Bond Discount	(5,087)	(5,087)	-	-	(5,087)
Department: 00 - Non-Departmental Total:		6,754,945	6,754,945	459,104	2,909,839	3,845,106
Department: 74 - Parks						
90-74-42074	Bark Park Dog Permit	5,560	5,560	260	880	4,680
Department: 74 - Parks Total:		5,560	5,560	260	880	4,680
Revenue Total:		6,760,505	6,760,505	459,364	2,910,719	3,849,786
Expense						
Department: 00 - Non-Departmental						
90-00-63205	Bank Fees	-	-	-	210	(210)
90-00-64600	Bond Fees	3,000	3,000	-	-	3,000
90-00-64800	Sales Tax Collection Expense	26,000	26,000	2,854	10,601	15,399
90-00-70290	2013 \$9.5M Rec Fac Sales Tax Revenue - Interest	-	145,938	-	-	145,938
90-00-70291	2017 \$7.64M Rec Fac Sales Tax Rev/Ref - Interest	-	96,466	-	-	96,466
90-00-70292	2021 \$5M Rec Fac Sales Tax Revenue - Interest	-	50,200	-	-	50,200
90-00-70293	2023 \$14M Rec Fac Sales Tax Revenue - Interest	-	647,919	-	-	647,919
90-00-71990	Transfer to Interfund	-	-	-	198,987	(198,987)
90-00-70000	Principal - L.P.S.B.	1,683	1,683	-	808	876
90-00-72400	Interest Income	940,424	-	-	-	940,424
90-00-72600	Amortization of Bond Premium	(31,522)	(31,522)	-	-	(31,522)
90-00-72610	Deferred Loss on Bond Refunding	9,285	9,285	-	-	9,285
Department: 00 - Non-Departmental Total:		948,870	948,969	2,854	210,606	738,363
Department: 70 - Sports Complex						
90-70-60200	Salaries and Wages	956,433	956,433	70,986	325,782	630,650
90-70-60201	Salaries and Wages OT	70,130	70,130	6,622	35,385	34,746
90-70-60215	Security Salaries	46,828	46,828	7,655	42,966	3,862
90-70-60800	Payroll Taxes SS	59,299	59,299	4,679	21,665	37,634
90-70-60801	Payroll Taxes MC	13,868	13,868	1,094	5,067	8,801
90-70-60802	Payroll Taxes SUTA	8,704	8,704	126	583	8,120
90-70-61000	Pension ER	65,855	65,855	5,117	24,397	41,457
90-70-61200	Group Insurance	276,141	275,541	9,655	45,630	229,911
90-70-62000	Advertising	58,830	60,000	5,000	20,000	40,000
90-70-62300	Auto Expense	1,150	1,150	-	225	925
90-70-62310	Gas	3,166	3,166	447	1,347	1,819
90-70-62350	Auto Allowance	12,000	12,000	1,000	4,000	8,000
90-70-62500	Community Relations	392	392	-	-	392
90-70-62505	Special Events	225,000	409,330	-	431,666	(22,336)
90-70-62600	Computer Expense	4,000	4,000	-	-	4,000
90-70-62800	Contract Labor	88,135	88,135	7,840	43,194	44,941
90-70-62830	Tennis Management Fees	46,608	46,608	3,884	15,536	31,072
90-70-62910	Contract services	51,741	51,741	4,131	18,166	33,575
90-70-62950	Contract services - computer	35,269	35,269	3,757	13,151	22,119
90-70-63000	Lodging/Mileage/Meals Expense	500	500	-	-	500
90-70-63200	Credit Card Fees	17,313	17,313	310	11,744	5,569
90-70-63205	Bank Charges	10,749	10,749	562	2,473	8,276
90-70-63300	Depreciation	1,875,153	1,805,153	-	-	1,805,153
90-70-63400	Dues & Subscriptions	3,390	3,990	326	1,431	2,559
90-70-63500	Tools and Equipment	16,500	16,500	1,351	6,359	10,141
90-70-63700	Garbage Collection	70,777	70,777	10,019	38,594	32,183
90-70-63800	Insurance	390,000	274,500	-	-	274,500



For Fiscal: 2025-2026 Period Ending: 10/31/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
90-70-64000	Janitorial expense	47,706	47,706	2,893	11,572	36,134
90-70-64100	Repairs & Maintenance	230,000	230,000	23,512	99,805	130,195
90-70-64200	Mardi Gras Expense	2,614	2,614	-	-	2,614
90-70-64500	Office Expense	11,683	11,683	373	4,581	7,103
90-70-64600	Professional Fees	3,265	3,265	-	250	3,015
90-70-64610	Accounting Fees	45,630	45,630	-	13,540	32,090
90-70-64620	Legal Fees	759	759	-	-	759
90-70-64700	Rent Expense	398	398	-	-	398
90-70-65200	Supplies	126,000	126,000	8,324	57,703	68,297
90-70-65210	Chemicals	5,000	5,000	-	1,634	3,366
90-70-65220	Sporting Goods	16,100	16,100	-	240	15,860
90-70-65250	Sign and supplies	75,000	75,000	1,921	3,993	71,007
90-70-65290	Beach Volleyball Expense	2,125	2,125	570	1,371	754
90-70-65300	Telephone/Internet Expense	28,810	28,810	3,130	8,519	20,291
90-70-65310	Utilities	160,495	160,495	15,377	61,385	99,110
90-70-65405	Testing/Screening Employee	600	600	125	683	(83)
90-70-65410	Testing/Screening Non-Employee	200	200	-	-	200
90-70-65500	Training	1,000	1,000	-	75	925
90-70-65600	League Expense	200,000	200,000	11,465	56,208	143,792
90-70-65610	League Officials	225,000	225,000	29,405	111,275	113,725
90-70-65650	Tournament Expense	160,000	160,000	-	71,737	88,263
90-70-65900	Uniform Expense	5,259	5,259	-	270	4,989
90-70-66100	Lease Expense	3,285	3,285	264	1,057	2,228
Department: 70 - Sports Complex Total:		5,758,861	5,758,861	241,921	1,615,260	4,143,600
Department: 72 - Recreation						
90-72-63700	Garbage Collection	39,207	39,207	2,312	8,550	30,658
90-72-64150	Turf Maintenance	47,500	47,500	1,760	36,930	10,570
Department: 72 - Recreation Total:		86,707	86,707	4,072	45,480	41,228
Department: 74 - Parks						
90-74-62300	Auto Expense	500	500	-	-	500
90-74-62310	Gas	13,000	13,000	1,884	6,095	6,905
90-74-62600	Computer Expenses	1,000	1,000	-	-	1,000
90-74-62910	Contract Services	7,800	7,800	604	2,416	5,384
90-74-62950	Contract Services - computer	6,600	6,600	-	-	6,600
90-74-63700	Garbage Collection	15,000	15,000	356	1,424	13,576
90-74-63800	Insurance	1,500	1,500	-	-	1,500
90-74-64100	Repairs & Maintenance	21,500	21,500	341	681	20,819
90-74-64150	Field Maintenance	4,000	4,000	-	-	4,000
90-74-64620	Legal Fees	1,000	1,000	-	-	1,000
90-74-65100	Street Lighting	12,000	12,000	1,079	4,508	7,492
90-74-65200	Supplies	4,624	4,624	-	-	4,624
90-74-65250	Sign and supplies	3,000	3,000	-	462	2,538
90-74-65300	Telephone/Internet Expense	5,300	5,300	289	1,157	4,143
90-74-65310	Utilities	17,000	17,000	1,376	4,222	12,778
Department: 74 - Parks Total:		113,824	113,824	5,929	20,964	92,860
Expense Total:		6,908,263	6,908,361	254,776	1,892,310	5,016,051
Fund: 90 - Sports Complex Fund Surplus (Deficit):		(147,758)	(147,856)	204,588	1,018,409	(1,166,265)
Total Surplus (Deficit):		3,643,361	3,573,293	1,078,679	1,214,992	2,358,301



Financial Statements

As Of 10/31/2025

Balance Sheet

Account	Name	Balance
Fund: 90 - Sports Complex Fund		
Assets		
90-00-10010	HW Parks & Recreation #8907	404,459
90-00-10014	FH 2012 1% Rec Fac S.T. #0114	56
90-00-10022	HW 2023 \$14M Sports Complex Expansion #6750	453,210
90-00-10024	HW 2012 1% Rec. Facility S.T. #0269	842,628
90-00-10026	HW 2012 1% Rec. Facility S.T. Sinking Fund #6380	1,929,516
90-00-11000	Accounts Receivable	37,299
90-00-11025	Accounts Receivable Accrued	4,563
90-00-11060	A/R - Unapplied Credits	(5,438)
90-00-11100	Sales Tax Receivable	870,094
90-00-11410	Due from General	278
90-00-11500	Other Receivable	92,694
90-00-13000	Prepaid Insurance	211,429
90-00-13010	Prepaid Expense	3,448
90-00-16008	NV 2012 1% Rec. Facility S.T. Reserve #0028	750,343
90-00-16036	CF 2012 1% Rec. Facility S.T. Reserve Sweep	1,000
90-00-16023	HW 2023 \$14M Sports Complex Exp Reserv #7617	736,134
90-00-17000	Land	8,200,329
90-00-17100	Construction In Progress	15,510,093
90-00-17200	Building	24,263,708
90-00-17300	Improvements	6,848,354
90-00-17400	Equipment	2,658,857
90-00-17450	Auto and Truck	42,512
90-00-17500	Accumulated Depreciation	(9,885,608)
	Total Assets:	53,969,957
		\$ 53,969,957
Liability		
90-00-20000	Accounts Payable	71,287
90-00-21010	Due to Fund 10 General	26,985
90-00-21030	Due to Fund 30 Debt Service	2,083
90-00-21099	Due to Fund 99 Consolidated	86,515
90-00-22000	Bonds Payable ST	1,435,000
90-00-22010	Bonds Payable	25,135,000
90-00-22020	Premium on Bond Issuance	535,865
90-00-22021	Discount on Bond Issuance	(40,702)
90-00-22022	Deferred Loss on Bond Refunding	(55,706)
90-00-22500	Accrued Interest Payable	78,272
	Total Liability:	27,274,599
Equity		
90-00-30000	Fund Balance	25,676,949
	Total Beginning Equity:	25,676,949
	Total Revenue	2,910,719
	Total Expense	1,892,310
	Revenues Over/Under Expenses	1,018,409
	Total Equity and Current Surplus (Deficit):	26,695,358
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 53,969,957