Youngsville, LA

Financial Statements

Account Summary

For Fiscal: 2023-2024 Period Ending: 02/29/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 10 - General Fund						
Revenue						
Department: 00 - Non-Departmental						
10-00-40000	Ad Valorem Tax	2,172,488.00	2,172,488.00	-1,419,717.89	902,982.24	1,269,505.76
10-00-40200	1/2% Sales Tax Revenue	2,434,441.00	2,434,441.00	185,317.23	1,772,887.81	661,553.19
10-00-40300	Hotel Tax	4,186.00	4,186.00	0.00	2,959.90	1,226.10
10-00-40410	Franchise Tax - Electric	845,357.00	845,357.00	38,823.73	109,069.43	736,287.57
10-00-40420	Franchise Tax - Gas	122,244.00	122,244.00	0.00	1,651.22	120,592.78
10-00-40430	Franchise Tax - Cable TV	38,258.00	38,258.00	0.00	23,697.03	14,560.97
10-00-42000	Occupational License -Regular	15,000.00	15,000.00	0.00	0.00	15,000.00
10-00-42010	Liquor and Beer License	9,750.00	9,750.00	0.00	3,550.00	6,200.00
10-00-42020	Occupational License - Insurance	622,404.00	622,404.00	0.00	0.00	622,404.00
10-00-42200	Code Department Permits	749,771.00	749,771.00	33,234.90	399,691.90	350,079.10
10-00-44000	Federal Grant Revenue	0.00	0.00	0.00	3,833,192.10	-3,833,192.10
10-00-44100	State Grant	0.00	0.00	0.00	39,640.00	-39,640.00
10-00-44110	Beer Tax State of LA	20,000.00	20,000.00	0.00	8,308.25	11,691.75
10-00-44200	Local Grant	627,836.00	627,836.00	0.00	0.00	627,836.00
10-00-44600	Fines and Forfeits	167,086.00	167,086.00	16,026.88	72,731.55	94,354.45
10-00-48900	Rental Income	4,800.00	4,800.00	400.00	1,200.00	3,600.00
10-00-55000	Miscellaneous Income	11,000.00	11,000.00	340.00	56,358.08	-45,358.08
10-00-55015	Sponsorship	0.00	0.00	0.00	17,500.00	-17,500.00
10-00-56005	Mardi Gras Permit	81,000.00	81,000.00	800.00	59,800.00	21,200.00
10-00-56010	Interest Income	8,000.00	8,000.00	610.41	7,787.58	212.42
10-00-59420	Transfer from Fund 20 1968 Sales Tax	2,145,000.00	2,145,000.00	0.00	0.00	2,145,000.00
10-00-59440	Transfer from Fund 40 Capital Projects	3,640,504.00	3,640,504.00	0.00	0.00	3,640,504.00
10-00-59470	Transfer from Fund 70 Utility	3,800,000.00	3,800,000.00	0.00	100,000.00	3,700,000.00
10-00-59499	Transfer from Fund 99 Consolidated	0.00	0.00	0.00	3,378.50	-3,378.50
	Department: 00 - Non-Departmental Total:	**17,519,125.00**	**17,519,125.00**	**-1,144,164.74**	**7,416,385.59**	**10,102,739.41**
	Revenue Total:	**17,519,125.00**	**17,519,125.00**	**-1,144,164.74**	**7,416,385.59**	**10,102,739.41**
Expense						
Department: 00 - Non-Departmental						
10-00-59522	Transfer to Fund 22 1981 Sales Tax	1,896,180.00	1,896,180.00	0.00	300,000.00	1,596,180.00
10-00-59523	Transfer to Fund 23 Rec Facility Sales Tax	0.00	0.00	0.00	32,000.00	-32,000.00
10-00-59530	Transfer to Fund 30 Debt Service	3,800,000.00	3,800,000.00	0.00	0.00	3,800,000.00
10-00-59540	Transfer to Fund 40 Capital Projects	0.00	0.00	0.00	2,720,226.98	-2,720,226.98
10-00-59545	Transfer to Fund 45 Municipal Complex	0.00	0.00	0.00	-28,700.00	28,700.00
10-00-59570	Transfer to Fund 70 Utility	0.00	0.00	11,623.51	94,311.49	-94,311.49
10-00-59599	Transfer to Fund 99 Consolidated	0.00	0.00	0.00	128,555.56	-128,555.56
10-00-70000	Principal Retirement - LPSS	18,369.00	18,369.00	1,530.76	13,776.81	4,592.19
	Department: 00 - Non-Departmental Total:	**5,714,549.00**	**5,714,549.00**	**13,154.27**	**3,260,170.84**	**2,454,378.16**
Department: 10 - Administration						
10-10-60000	Compensation - mayor and council	171,839.62	171,839.62	0.00	113,824.08	58,015.54
10-10-60200	Salaries and Wages	687,147.76	687,147.76	42,897.74	380,801.73	306,346.03
10-10-60201	Salaries and Wages OT	3,688.46	3,688.46	339.50	2,620.33	1,068.13
10-10-60800	Payroll Taxes SS	53,485.90	53,485.90	2,665.30	31,403.01	22,082.89
10-10-60801	Payroll Taxes MC	12,508.80	12,508.80	623.35	7,018.43	5,490.37
10-10-60802	Payroll Taxes SUTA	2,540.10	2,540.10	630.28	808.45	1,731.65
10-10-61000	Pension ER	74,836.03	74,836.03	3,303.74	41,846.92	32,989.11
10-10-61200	Group Insurance	71,377.00	71,377.00	4,671.66	40,911.09	30,465.91
10-10-62000	Advertising	64,560.00	64,560.00	289.35	28,859.64	35,700.36
10-10-62100	Annexation	6,017.00	6,017.00	0.00	1,090.00	4,927.00
10-10-62350	Auto Allowance	12,000.00	12,000.00	500.00	5,099.99	6,900.01

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
10-10-62500	Community Relations	65,747.00	65,747.00	3,400.00	67,570.85	-1,823.85
10-10-62600	Computer Expense	18,109.00	18,109.00	0.00	1,547.24	16,561.76
10-10-62700	Conference Fees	1,480.00	1,480.00	0.00	1,110.00	370.00
10-10-62900	Contract Services	48,532.00	48,532.00	2,593.13	32,467.25	16,064.75
10-10-62950	Contract Services - computer	57,753.00	57,753.00	5,201.68	74,500.95	-16,747.95
10-10-63000	Lodging/Mileage/Meals Expense	2,400.00	2,400.00	603.15	3,797.30	-1,397.30
10-10-63200	Credit Card Fees	35.00	35.00	0.00	267.13	-232.13
10-10-63205	Bank Charges	191.00	191.00	0.00	298.62	-107.62
10-10-63210	Late Fees	0.00	0.00	0.00	798.56	-798.56
10-10-63215	Addressing Fees	0.00	0.00	0.00	10.00	-10.00
10-10-63400	Dues & Subscriptions	7,892.00	7,892.00	50.00	3,158.00	4,734.00
10-10-63600	Engineering Fees	70,488.00	70,488.00	0.00	308.00	70,180.00
10-10-63700	Garbage Collection	0.00	0.00	162.91	1,061.23	-1,061.23
10-10-63800	Insurance	115,157.00	115,157.00	0.00	8,009.00	107,148.00
10-10-64000	Janitorial	24,102.00	24,102.00	1,625.00	15,275.00	8,827.00
10-10-64100	Repairs & Maintenance	5,000.00	5,000.00	0.00	5,138.59	-138.59
10-10-64200	Mardi Gras Expense	113,528.00	113,528.00	56,979.39	67,385.36	46,142.64
10-10-64300	Mayors Expense	13,200.00	13,200.00	1,100.00	8,800.00	4,400.00
10-10-64330	Election Expense	10,000.00	10,000.00	0.00	796.55	9,203.45
10-10-64400	Miscellaneous	100.00	100.00	0.00	123.20	-23.20
10-10-64500	Office Supplies	47,189.00	47,189.00	1,663.57	12,795.02	34,393.98
10-10-64600	Professional Fees	67,425.00	67,425.00	5,160.00	44,633.68	22,791.32
10-10-64610	Accounting Fees	34,150.00	34,150.00	905.00	38,432.50	-4,282.50
10-10-64620	Legal Fees	152,522.00	152,522.00	2,960.50	37,149.62	115,372.38
10-10-64660	Grant Consulting Services	6,000.00	6,000.00	1,000.00	1,255.00	4,745.00
10-10-64700	Rent Expense	0.00	0.00	147.50	885.00	-885.00
10-10-64800	Sales Tax Collection Expense	13,596.00	13,596.00	1,027.93	8,911.47	4,684.53
10-10-64810	Property Tax	0.00	0.00	175.25	500.92	-500.92
10-10-65300	Telephone/Internet Expense	53,552.00	53,552.00	4,264.74	29,473.97	24,078.03
10-10-65310	Utilities	31,518.00	31,518.00	3,146.47	26,953.15	4,564.85
10-10-65320	Cellphone Expense	4,800.00	4,800.00	200.00	2,019.99	2,780.01
10-10-65405	Testing/Screening Employee	400.00	400.00	0.00	497.90	-97.90
10-10-65500	Training	116.00	116.00	0.00	0.00	116.00
10-10-65900	Uniform Expense	3,708.00	3,708.00	243.79	2,376.92	1,331.08
10-10-66100	Lease Expense	0.00	0.00	663.01	1,005.25	-1,005.25
10-10-68100	Capital Outlay - Buildings	75,000.00	75,000.00	11,014.16	109,549.98	-34,549.98
	Department: 10 - Administration Total:	**2,203,690.67**	**2,203,690.67**	**160,208.10**	**1,263,146.87**	**940,543.80**
Department: 15 - Magistrate Court						
10-15-60200	Salaries and Wages	6,380.00	6,380.00	0.00	4,253.28	2,126.72
10-15-60800	Payroll Taxes SS	395.56	395.56	0.00	271.39	124.17
10-15-60801	Payroll Taxes MC	92.51	92.51	0.00	53.97	38.54
10-15-60802	Payroll Taxes SUTA	1.28	1.28	0.00	2.12	-0.84
10-15-61000	Pension ER	294.67	294.67	0.00	212.64	82.03
10-15-63100	Court Costs	30,672.00	30,672.00	3,777.62	17,440.54	13,231.46
	Department: 15 - Magistrate Court Total:	**37,836.02**	**37,836.02**	**3,777.62**	**22,233.94**	**15,602.08**
Department: 20 - Fire						
10-20-62200	App to Fire Dept - Ad Valorem Taxes	897,966.00	897,966.00	-202,074.01	-921,535.92	1,819,501.92
10-20-62210	App to Fire Dept - Principal & Interest	0.00	131,288.31	0.00	70,446.11	60,842.20
10-20-62220	App to Fire Dept - General Fund	1,180,000.00	1,180,000.00	0.00	1,050,000.00	130,000.00
10-20-64620	Legal Fees	12,000.00	12,000.00	0.00	0.00	12,000.00
10-20-68400	Capital Outlay - Automobiles	257,514.00	0.00	0.00	0.00	0.00
10-20-70000	Principal Retirement	0.00	62,299.62	0.00	62,299.62	0.00
10-20-70200	Interest Expense	0.00	63,926.07	0.00	63,926.07	0.00
	Department: 20 - Fire Total:	**2,347,480.00**	**2,347,480.00**	**-202,074.01**	**325,135.88**	**2,022,344.12**
Department: 25 - Code Enforcement						
10-25-60200	Salaries and Wages	48,546.98	48,546.98	3,741.37	31,781.90	16,765.08
10-25-60201	Salaries and Wages OT	2,363.00	2,363.00	3.50	497.13	1,865.87
10-25-60800	Payroll Taxes SS	3,156.42	3,156.42	229.95	2,108.94	1,047.48

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
10-25-60801	Payroll Taxes MC	738.19	738.19	53.78	493.23	244.96
10-25-60802	Payroll Taxes SUTA	101.82	101.82	7.49	14.89	86.93
10-25-61000	Pension ER	2,611.68	2,611.68	187.24	1,715.76	895.92
10-25-61200	Group Insurance	5,948.00	5,948.00	479.12	3,991.11	1,956.89
10-25-62950	Contract Services - computer	0.00	0.00	190.00	1,520.00	-1,520.00
10-25-63900	Inspection fees	265,559.00	265,559.00	43,644.90	328,178.40	-62,619.40
10-25-65200	Supplies	0.00	0.00	0.00	45.00	-45.00
10-25-65300	Telephone/Internet Expense	0.00	0.00	50.33	395.04	-395.04
	Department: 25 - Code Enforcement Total:	**329,025.09**	**329,025.09**	**48,587.68**	**370,741.40**	**-41,716.31**
Department: 30 - Streets & drainage						
10-30-60200	Salaries and Wages	343,126.80	343,126.80	14,523.27	156,592.10	186,534.70
10-30-60201	Salaries and Wages OT	64,336.27	64,336.27	2,758.83	10,525.99	53,810.28
10-30-60800	Payroll Taxes SS	25,262.71	25,262.71	1,048.70	10,363.67	14,899.04
10-30-60801	Payroll Taxes MC	5,908.21	5,908.21	245.25	2,375.17	3,533.04
10-30-60802	Payroll Taxes SUTA	81.49	81.49	412.84	484.44	-402.95
10-30-61000	Pension ER	19,680.46	19,680.46	1,081.76	9,634.26	10,046.20
10-30-61200	Group Insurance	57,044.82	57,044.82	1,916.48	20,438.08	36,606.74
10-30-62300	Auto Expense	4,000.00	4,000.00	398.84	16,008.83	-12,008.83
10-30-62310	Gas Diesel Oil	135,162.58	135,162.58	5,845.26	69,367.21	65,795.37
10-30-62800	Contract Labor	8,600.00	8,600.00	581.00	6,936.34	1,663.66
10-30-62900	Contract Services	197,930.00	197,930.00	14,482.94	85,710.64	112,219.36
10-30-62950	Contract Services - computer	90,450.00	90,450.00	434.34	11,656.31	78,793.69
10-30-63000	Lodging/Mileage/Meals Expense	0.00	0.00	0.00	45.00	-45.00
10-30-63210	Late Fees	0.00	0.00	1,529.87	2,201.91	-2,201.91
10-30-63400	Dues & Subscriptions	154.50	154.50	0.00	150.00	4.50
10-30-63500	Equipment & Tools Rental	294,118.60	294,118.60	34,700.23	153,884.33	140,234.27
10-30-63600	Engineering Fees	70,488.00	70,488.00	0.00	-9,479.00	79,967.00
10-30-63800	Insurance	44,035.74	44,035.74	0.00	430.00	43,605.74
10-30-64000	Janitorial	0.00	0.00	1,400.00	3,675.00	-3,675.00
10-30-64100	Repairs & Maintenance	500,000.00	500,000.00	1,355.83	65,451.64	434,548.36
10-30-64130	Repairs & Maintanence Roads & Streets	80,000.00	80,000.00	26,640.12	343,507.87	-263,507.87
10-30-64400	Miscellaneous	6,771.66	6,771.66	0.00	300.00	6,471.66
10-30-64425	Disaster Expense	100,000.00	100,000.00	0.00	0.00	100,000.00
10-30-64500	Office Expense	18,792.00	18,792.00	2,109.27	12,683.71	6,108.29
10-30-64600	Professional Fees	130,000.00	130,000.00	0.00	2,439.03	127,560.97
10-30-64620	Legal Fees	6,708.00	6,708.00	0.00	3,012.75	3,695.25
10-30-64720	Radio Rental	8,000.00	8,000.00	0.00	3,149.95	4,850.05
10-30-64810	Property Tax	0.00	0.00	2,473.91	6,417.23	-6,417.23
10-30-65100	Street Lighting	161,047.00	161,047.00	3,485.27	44,873.52	116,173.48
10-30-65200	Supplies	60,000.00	60,000.00	2,631.68	44,086.76	15,913.24
10-30-65250	Sign and supplies	0.00	0.00	0.00	3,535.00	-3,535.00
10-30-65300	Telephone/Internet Expense	7,843.65	7,843.65	104.11	2,070.82	5,772.83
10-30-65310	Utilities	9,681.00	9,681.00	11,062.37	78,287.41	-68,606.41
10-30-65405	Testing/Screening Employee	0.00	0.00	149.00	480.80	-480.80
10-30-65500	Training	0.00	0.00	50.00	100.00	-100.00
10-30-65900	Uniform Expense	14,447.00	14,447.00	0.00	4,964.88	9,482.12
10-30-68200	Capital Outlay - Infrastructure	0.00	0.00	0.00	270,918.66	-270,918.66
10-30-68300	Capital Outlay - Furn, Fix & Equipment	155,606.00	155,606.00	4,539.18	44,574.99	111,031.01
10-30-68400	Capital Outlay - Automobiles	5,965.00	5,965.00	0.00	4,945.49	1,019.51
	Department: 30 - Streets & drainage Total:	**2,625,241.49**	**2,625,241.49**	**135,960.35**	**1,486,800.79**	**1,138,440.70**
Department: 35 - 305 Iberia Street						
10-35-62900	Contract Services	0.00	0.00	172.90	3,560.24	-3,560.24
10-35-64100	Repairs & Maintenance	0.00	0.00	0.00	3,095.10	-3,095.10
10-35-65300	Telephone/Internet Expense	0.00	0.00	877.76	4,804.21	-4,804.21
10-35-68100	Capital Outlay - Buildings	0.00	0.00	0.00	10,000.00	-10,000.00
	Department: 35 - 305 Iberia Street Total:	**0.00**	**0.00**	**1,050.66**	**21,459.55**	**-21,459.55**
Department: 37 - 307 Iberia Street						
10-37-62900	Contract Services	0.00	0.00	0.00	3,269.98	-3,269.98

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
10-37-64100	Repairs & Maintenance	0.00	0.00	264.60	1,796.26	-1,796.26
	Department: 37 - 307 Iberia Street Total:	**0.00**	**0.00**	**264.60**	**5,066.24**	**-5,066.24**
	Expense Total:	**13,257,822.27**	**13,257,822.27**	**160,929.27**	**6,754,755.51**	**6,503,066.76**
	Fund: 10 - General Fund Surplus (Deficit):	**4,261,302.73**	**4,261,302.73**	**-1,305,094.01**	**661,630.08**	

Balance Sheet **As Of 02/29/2024**

Account	Name	Balance	
Fund: 10 - General Fund			
Assets			
10-00-10000	Claim on Cash	1,059,598.14	
10-00-10010	HW General #4158	2,902,977.06	
10-00-10020	HW Tax Collection #4174	67,807.20	
10-00-10040	HW 3 Mils Property Tax Fire Protection #	2,284.78	
10-00-10051	HW City of Youngsville ARPA #0027	933,122.32	
10-00-11000	Accounts Receivable	5,088.60	
10-00-11100	Sales Tax Receivable	593,303.26	
10-00-11420	Due from 1968 Sales Tax	587,567.42	
10-00-11440	Due from Capital Projects	2,171,885.90	
10-00-11445	Due from Municipal Complex	3,907.50	
10-00-11470	Due from Utility	496,251.14	
10-00-11480	Due from Disbursement	68,061.85	
10-00-11490	Due from Sports Complex	56,791.00	
10-00-11499	Due from Other Funds	686,726.47	
10-00-11500	Other Receivable	-58,904.64	
10-00-13000	Prepaid Insurance	256,159.61	
	Total Assets:	**9,832,627.61**	**9,832,627.61**
Liability			
10-00-20000	Accounts Payable	341,590.86	
10-00-20001	Accounts Payable Pending	28,537.05	
10-00-20010	Accounts Payable-Other	214,421.59	
10-00-21020	Due to 1968 Sales Tax	52,338.51	
10-00-21021	Due to 1999 Sales Tax	-443.20	
10-00-21022	Due to 1981 Sales Tax	17,100.99	
10-00-21040	Due to Capital Projects	3,762,422.17	
10-00-21045	Due to Municipal Complex	-400,000.00	
10-00-21070	Due to Utility	693,486.92	
10-00-21081	Due to Payroll	16,593.80	
10-00-21099	Due to Other Funds	3,197,249.61	
10-00-21515	Construction Deposit	157,775.00	
10-00-22505	Due to Fire Department	202,074.01	
	Total Liability:	**8,283,147.31**	
Equity			
10-00-30000	Fund Balance Reserved	-18,697.18	
10-00-32000	Fund Balance Unreserved	906,547.40	
	Total Beginning Equity:	**887,850.22**	
Total Revenue		7,416,385.59	
Total Expense		6,754,755.51	
Revenues Over/Under Expenses		**661,630.08**	
	Total Equity and Current Surplus (Deficit):	**1,549,480.30**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**9,832,627.61**

Income Statement

For Fiscal: 2023-2024 Period Ending: 02/29/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 20 - 1968 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
20-00-40200	1% Sales Tax Revenue	4,463,116.75	4,463,116.75	370,634.47	3,546,558.65	916,558.10
20-00-56000	Miscellaneous Income	3,000.00	3,000.00	0.00	0.00	3,000.00
20-00-56010	Interest Income	0.00	0.00	777.29	8,147.43	-8,147.43
20-00-59430	Transfer from Fund 30 Debt Service	6,425,000.00	6,425,000.00	0.00	0.00	6,425,000.00
	Department: 00 - Non-Departmental Total:	**10,891,116.75**	**10,891,116.75**	**371,411.76**	**3,554,706.08**	**7,336,410.67**
	Revenue Total:	**10,891,116.75**	**10,891,116.75**	**371,411.76**	**3,554,706.08**	**7,336,410.67**
Expense						
Department: 00 - Non-Departmental						
20-00-59510	Transfer to Fund 10 General	2,145,000.00	2,145,000.00	0.00	185,565.99	1,959,434.01
20-00-59521	Transfer to Fund 21 1999 Sales Tax	0.00	0.00	0.00	185,565.99	-185,565.99
20-00-59522	Transfer to Fund 22 1981 Sales Tax	0.00	0.00	0.00	185,565.99	-185,565.99
20-00-59530	Transfer to Fund 30 Debt Service	413,227.50	413,227.50	204,182.69	408,365.38	4,862.12
20-00-59540	Transfer to Fund 40 Capital Projects	645,000.00	645,000.00	0.00	0.00	645,000.00
20-00-59599	Transfer to Fund 99 Consolidated	0.00	0.00	0.00	258,947.03	-258,947.03
20-00-64600	Professional Fees	0.00	0.00	0.00	600.00	-600.00
20-00-64610	Accounting Fees	11,430.00	11,430.00	265.00	11,190.00	240.00
20-00-64800	Sales Tax Collection Expense	23,186.25	23,186.25	2,055.87	17,822.96	5,363.29
20-00-70000	Principal Retirement - LPSS	34,734.13	34,734.13	3,061.51	27,553.58	7,180.55
20-00-71970	Transfer to Fund 70 Utility	6,771,248.50	6,771,248.50	0.00	0.00	6,771,248.50
	Department: 00 - Non-Departmental Total:	**10,043,826.38**	**10,043,826.38**	**209,565.07**	**1,281,176.92**	**8,762,649.46**
	Expense Total:	**10,043,826.38**	**10,043,826.38**	**209,565.07**	**1,281,176.92**	**8,762,649.46**
	Fund: 20 - 1968 Sales Tax Fund Surplus (Deficit):	**847,290.37**	**847,290.37**	**161,846.69**	**2,273,529.16**	

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 20 - 1968 Sales Tax Fund			
Assets			
20-00-10000	Claim On Cash	2,554,083.02	
20-00-10010	HW 1968 Sales Tax #4514	-290,224.60	
20-00-11100	Sales Tax Receivable	604,613.06	
20-00-11410	Due from General	53,385.71	
20-00-11421	Due from 1999 Sales Tax	65,556.33	
20-00-11422	Due from 1981 Sales Tax	596,287.37	
20-00-11430	Due from Debt Service	444,388.28	
20-00-11440	Due from Capital Projects	-1,200,821.36	
20-00-11499	Due from Consolidated	262,311.58	
	Total Assets:	**3,089,579.39**	**3,089,579.39**
Liability			
20-00-20000	Accounts Payable	323,993.04	
20-00-20001	Accounts Payable Pending	265.00	
20-00-21010	Due to General	586,938.79	
20-00-21021	Due to 1999 Sales Tax	-628.64	
20-00-21022	Due to 1981 Sales Tax	194,371.35	
20-00-21040	Due to Capital Projects	-1,239,173.86	
20-00-21099	Due to Consolidated	-503,324.78	
	Total Liability:	**-637,559.10**	
Equity			
20-00-30000	Fund Balance	1,453,609.33	
	Total Beginning Equity:	**1,453,609.33**	
Total Revenue		3,554,706.08	
Total Expense		1,281,176.92	
Revenues Over/Under Expenses		**2,273,529.16**	
	Total Equity and Current Surplus (Deficit):	**3,727,138.49**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**3,089,579.39**

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 21 - 1999 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
21-00-40200	1/2% Sales Tax Revenue	2,412,275.40	2,412,275.40	185,317.24	1,772,887.82	639,387.58
21-00-56000	Miscellaneous Income	4,500.00	4,500.00	0.00	0.00	4,500.00
21-00-56010	Interest Income	0.00	0.00	831.85	5,402.01	-5,402.01
21-00-59420	Transfer from Fund 20 1968 Sales Tax	0.00	0.00	0.00	185,565.99	-185,565.99
21-00-59440	Transfer from Fund 40 Capital Projects	500,000.00	500,000.00	0.00	0.00	500,000.00
21-00-71830	Transfer from Fund 30 Debt Service	6,355,000.00	6,355,000.00	0.00	0.00	6,355,000.00
	Department: 00 - Non-Departmental Total:	**9,271,775.40**	**9,271,775.40**	**186,149.09**	**1,963,855.82**	**7,307,919.58**
	Revenue Total:	**9,271,775.40**	**9,271,775.40**	**186,149.09**	**1,963,855.82**	**7,307,919.58**
Expense						
Department: 00 - Non-Departmental						
21-00-59530	Transfer to Fund 30 Debt Service	559,201.11	559,201.11	0.00	0.00	559,201.11
21-00-59570	Transfer to Fund 70 Utility	8,264,203.62	8,264,203.62	12,864.25	194,128.77	8,070,074.85
21-00-64610	Accounting Fees	11,430.00	11,430.00	265.00	11,190.00	240.00
21-00-64800	Sales Tax Collection Expense	11,593.13	11,593.13	1,027.94	8,911.49	2,681.64
21-00-70000	Principal Retirement - LPSS	8,683.58	8,683.58	1,530.76	13,776.84	-5,093.26
	Department: 00 - Non-Departmental Total:	**8,855,111.44**	**8,855,111.44**	**15,687.95**	**228,007.10**	**8,627,104.34**
	Expense Total:	**8,855,111.44**	**8,855,111.44**	**15,687.95**	**228,007.10**	**8,627,104.34**
	Fund: 21 - 1999 Sales Tax Fund Surplus (Deficit):	**416,663.96**	**416,663.96**	**170,461.14**	**1,735,848.72**	

Balance Sheet **As Of 02/29/2024**

Account	Name	Balance	
Fund: 21 - 1999 Sales Tax Fund			
Assets			
21-00-10000	Claim On Cash	1,259,844.74	
21-00-10010	HW 1999 1/2% Sales Tax #7856	322,251.62	
21-00-11100	Sales Tax Receivable	974,174.60	
21-00-11470	Due from Utility	-477,560.85	
	Total Assets:	**2,078,710.11**	**2,078,710.11**
Liability			
21-00-20000	Accounts Payable	14,602.60	
21-00-20001	Accounts Payable Pending	265.00	
21-00-21070	Due to Utility	-538,509.24	
21-00-22520	Due to 1968 Sales Tax	64,509.13	
	Total Liability:	**-459,132.51**	
Equity			
21-00-30000	Fund Balance	801,993.90	
	Total Beginning Equity:	**801,993.90**	
Total Revenue		1,963,855.82	
Total Expense		228,007.10	
Revenues Over/Under Expenses		**1,735,848.72**	
	Total Equity and Current Surplus (Deficit):	**2,537,842.62**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**2,078,710.11**

Income Statement **For Fiscal: 2023-2024 Period Ending: 02/29/2024**

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 22 - 1981 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
22-00-40200	1/2% Sales Tax Revenue	2,412,275.40	2,412,275.40	185,317.24	1,772,887.82	639,387.58
22-00-44200	Local Grant	367,950.00	367,950.00	0.00	175,558.13	192,391.87
22-00-44600	LACE Fines and Court Cost	1,108,241.35	1,108,241.35	60,114.39	737,551.64	370,689.71
22-00-55000	Miscellaneous Income	0.00	0.00	0.00	1,325.00	-1,325.00
22-00-55015	Donations	0.00	0.00	0.00	30.00	-30.00
22-00-55030	Insurance Proceeds	0.00	0.00	699.43	11,051.31	-11,051.31
22-00-55040	Accident Reports	0.00	0.00	464.00	6,812.35	-6,812.35
22-00-55100	On-Behalf Payments	273,600.00	273,600.00	0.00	0.00	273,600.00
22-00-56010	Interest Income	2,415.51	2,415.51	515.74	4,944.42	-2,528.91
22-00-71810	Transfer from Fund 10 General	1,896,179.79	1,896,179.79	0.00	600,000.00	1,296,179.79
22-00-72800	Realized Gain(Loss) on Sale of Asset	0.00	0.00	17,175.00	17,175.00	-17,175.00
	Department: 00 - Non-Departmental Total:	**6,060,662.05**	**6,060,662.05**	**264,285.80**	**3,327,335.67**	**2,733,326.38**
	Revenue Total:	**6,060,662.05**	**6,060,662.05**	**264,285.80**	**3,327,335.67**	**2,733,326.38**
Expense						
Department: 00 - Non-Departmental						
22-00-64800	Sales Tax Collection Expense	11,632.15	11,632.15	1,027.94	8,911.48	2,720.67
22-00-70000	Principal Retirement - LPSS	78,000.00	78,000.00	1,530.76	13,776.84	64,223.16
22-00-71930	Transfer to Fund 30 Debt Service	178,273.33	178,273.33	0.00	42,833.34	135,439.99
	Department: 00 - Non-Departmental Total:	**267,905.48**	**267,905.48**	**2,558.70**	**65,521.66**	**202,383.82**
Department: 60 - Police						
22-60-60200	Salaries and Wages	1,695,707.42	1,695,707.42	109,528.78	989,966.97	705,740.45
22-60-60201	Salaries and Wages OT	110,111.42	110,111.42	6,359.91	76,962.99	33,148.43
22-60-60400	State Supplemental Pay	273,600.00	273,600.00	0.00	573.84	273,026.16
22-60-60800	Payroll Taxes SS	124,906.37	124,906.37	8,549.28	83,483.11	41,423.26
22-60-60801	Payroll Taxes MC	29,211.97	29,211.97	1,999.41	19,248.01	9,963.96
22-60-60802	Payroll Taxes SUTA	529.45	529.45	2,621.19	3,019.23	-2,489.78
22-60-61000	Pension ER	21,377.96	21,377.96	675.55	8,633.44	12,744.52
22-60-61010	Police Retirement	737,602.11	737,602.11	49,566.76	444,821.14	292,780.97
22-60-61200	Group Insurance	272,015.50	272,015.50	17,280.52	150,814.75	121,200.75
22-60-62000	Advertising	36,000.00	36,000.00	0.00	4,200.00	31,800.00
22-60-62300	Auto Expense	141,691.00	141,691.00	9,493.02	52,336.43	89,354.57
22-60-62310	Gas & Oil	144,000.00	144,000.00	15,055.45	105,686.37	38,313.63
22-60-62350	Auto Allowance	0.00	0.00	1,000.00	5,000.00	-5,000.00
22-60-62500	Community Relations	2,349.74	2,349.74	0.00	490.00	1,859.74
22-60-62600	Computer Expense	22,300.00	22,300.00	210.00	10,037.96	12,262.04
22-60-62700	Conference Fees	2,145.00	2,145.00	0.00	660.00	1,485.00
22-60-62800	Contract Labor	0.00	0.00	2,227.50	10,504.83	-10,504.83
22-60-62900	Contract Services	30,932.00	30,932.00	461.84	18,962.62	11,969.38
22-60-62901	Investigative Services & Labs	8,430.00	8,430.00	0.00	133.00	8,297.00
22-60-62950	Contract services - computer	99,425.00	99,425.00	6,418.70	50,094.84	49,330.16
22-60-63000	Lodging/Mileage/Meals Expense	9,180.00	9,180.00	0.00	6,619.05	2,560.95
22-60-63200	Credit Card Fees	35.00	35.00	-1,540.51	-19,791.34	19,826.34
22-60-63205	Bank Charges	150.00	150.00	0.00	93.64	56.36
22-60-63400	Dues & Subscriptions	868.00	868.00	0.00	8,717.60	-7,849.60
22-60-63500	Police Equipment	102,850.00	102,850.00	486.50	17,976.81	84,873.19
22-60-63520	Radio Rental	39,001.00	39,001.00	0.00	3,600.00	35,401.00
22-60-63800	Insurance	43,070.00	43,070.00	0.00	10,000.00	33,070.00
22-60-64000	Janitorial expense	32,400.00	32,400.00	2,316.40	20,214.55	12,185.45
22-60-64100	Repairs & Maintenance	21,500.00	21,500.00	274.74	6,746.18	14,753.82
22-60-64200	Mardi Gras Expense	42,094.00	42,094.00	51,025.00	51,025.00	-8,931.00
22-60-64400	Miscellaneous	567.00	567.00	0.00	840.33	-273.33
22-60-64500	Office Expense	22,791.00	22,791.00	816.14	20,273.77	2,517.23
22-60-64600	Professional Fees	11,430.00	11,430.00	0.00	2,390.00	9,040.00
22-60-64610	Accounting Fees	11,465.00	11,465.00	265.00	11,190.00	275.00
22-60-64620	Legal Fees	37,836.45	37,836.45	1,615.00	39,012.95	-1,176.50

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
22-60-64700	Rent Expense	0.00	0.00	147.50	885.00	-885.00
22-60-65200	Police Supplies	7,080.00	7,080.00	2,140.97	9,302.04	-2,222.04
22-60-65300	Telephone/Internet Expense	67,227.00	67,227.00	8,373.97	49,609.00	17,618.00
22-60-65310	Utilities	21,600.00	21,600.00	1,871.30	19,282.10	2,317.90
22-60-65405	Testing/Screening Employee	19,158.00	19,158.00	599.50	2,934.50	16,223.50
22-60-65410	Testing/Screening Non-Employee	0.00	0.00	813.00	963.00	-963.00
22-60-65500	Training	3,150.00	3,150.00	0.00	3,680.23	-530.23
22-60-65900	Uniform Expense	40,223.00	40,223.00	1,206.90	10,490.51	29,732.49
22-60-68300	Capital Outlay - Furn, Fix & Equipment	269,896.95	269,896.95	107,365.12	291,366.06	-21,469.11
22-60-70200	Interest Expense	1,800.00	1,800.00	0.00	0.00	1,800.00
	Department: 60 - Police Total:	**4,557,707.34**	**4,557,707.34**	**409,224.44**	**2,603,050.51**	**1,954,656.83**
Department: 61 - SRO						
22-61-60200	SRO	317,609.55	317,609.55	24,850.82	201,637.57	115,971.98
22-61-60201	SRO OT	9,562.24	9,562.24	486.45	9,837.69	-275.45
22-61-60800	Payroll Taxes SS	23,409.45	23,409.45	2,203.03	12,490.74	10,918.71
22-61-60801	Payroll Taxes MC	5,474.79	5,474.79	515.22	2,921.21	2,553.58
22-61-60802	Payroll Taxes SUTA	102.95	102.95	44.25	117.35	-14.40
22-61-61000	Pension ER	0.00	0.00	332.35	1,292.84	-1,292.84
	Department: 61 - SRO Total:	**356,158.98**	**356,158.98**	**28,432.12**	**228,297.40**	**127,861.58**
Department: 62 - LACE						
22-62-60200	LACE Salaries	191,737.93	191,737.93	5,134.50	118,018.50	73,719.43
22-62-60800	LACE Payroll Taxes SS	11,887.75	11,887.75	0.00	531.45	11,356.30
22-62-60801	LACE Payroll Taxes MC	2,780.20	2,780.20	0.00	108.23	2,671.97
22-62-60802	LACE Payroll Taxes SUTA	366.22	366.22	0.00	6.10	360.12
22-62-63100	LACE Court Costs	313,594.56	313,594.56	20,116.22	195,934.76	117,659.80
22-62-64600	LACE Professional Fees	0.00	0.00	600.00	784.00	-784.00
22-62-64620	LACE Legal Fees	36,705.00	36,705.00	2,985.00	24,562.50	12,142.50
	Department: 62 - LACE Total:	**557,071.66**	**557,071.66**	**28,835.72**	**339,945.54**	**217,126.12**
Department: 64 - Civil Service						
22-64-60600	Civil Service Salaries	4,200.00	4,200.00	0.00	4,550.00	-350.00
22-64-60800	Payroll Taxes SS	260.40	260.40	0.00	287.18	-26.78
22-64-60801	Payroll Taxes MC	60.90	60.90	0.00	60.92	-0.02
22-64-60802	Payroll Taxes SUTA	8.46	8.46	0.00	2.40	6.06
22-64-64620	Legal Fees	0.00	0.00	0.00	572.50	-572.50
	Department: 64 - Civil Service Total:	**4,529.76**	**4,529.76**	**0.00**	**5,473.00**	**-943.24**
Department: 74 - Parks						
22-74-60200	Salaries and Wages	99,835.84	99,835.84	7,763.86	65,727.37	34,108.47
22-74-60201	Salaries and Wages OT	20,382.16	20,382.16	232.74	6,598.21	13,783.95
22-74-60800	Payroll Taxes SS	8,346.31	8,346.31	612.72	5,794.02	2,552.29
22-74-60801	Payroll Taxes MC	1,951.96	1,951.96	143.30	1,355.06	596.90
22-74-60802	Payroll Taxes SUTA	29.42	29.42	11.91	30.82	-1.40
22-74-61000	Pension ER	3,236.58	3,236.58	236.06	2,018.19	1,218.39
	Department: 74 - Parks Total:	**133,782.27**	**133,782.27**	**9,000.59**	**81,523.67**	**52,258.60**
	Expense Total:	**5,877,155.49**	**5,877,155.49**	**478,051.57**	**3,323,811.78**	**2,553,343.71**
	Fund: 22 - 1981 Sales Tax Fund Surplus (Deficit):	**183,506.56**	**183,506.56**	**-213,765.77**	**3,523.89**	

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 22 - 1981 Sales Tax Fund			
Assets			
22-00-10000	Claim On Cash	321,170.92	
22-00-10005	Cash on Hand	200.00	
22-00-10010	HW Police Department #5681	304,543.05	
22-00-10015	HW LACE #9273	10,133.66	
22-00-10016	HW Police Evidence #7356	38,448.39	
22-00-11100	Sales Tax Receivable	593,303.27	
22-00-11410	Due from General	17,974.43	
22-00-11420	Due from 1968 Sales Tax	195,000.00	
22-00-11500	Other Receivable	300,000.00	
22-00-11510	Accounts Receivable - Other	540.00	
22-00-13000	Prepaid Insurance	57,897.23	
	Total Assets:	**1,839,210.95**	**1,839,210.95**
Liability			
22-00-20000	Accounts Payable	161,557.65	
22-00-20001	Accounts Payable Pending	-164,639.04	
22-00-21020	Due to 1968 Sales Tax	595,240.18	
22-00-21081	Due to Payroll	139,016.93	
22-00-21099	Due to Other Funds	991,595.07	
22-00-21500	Other Liabilities	38,448.39	
	Total Liability:	**1,761,219.18**	
Equity			
22-00-30000	Fund Balance	74,467.88	
	Total Beginning Equity:	**74,467.88**	
Total Revenue		3,327,335.67	
Total Expense		3,323,811.78	
Revenues Over/Under Expenses		**3,523.89**	
	Total Equity and Current Surplus (Deficit):	**77,991.77**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,839,210.95**

Income Statement					For Fiscal: 2023-2024 Period Ending: 02/29/2024	
		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 23 - Recreational Facility Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
23-00-40200	1% Sales Tax Revenue	4,473,473.04	4,473,473.04	370,634.52	3,549,782.68	923,690.36
23-00-56010	Interest Income	30,000.00	30,000.00	782.45	49,626.04	-19,626.04
23-00-59410	Transfer from Fund 10 General	0.00	0.00	0.00	32,000.00	-32,000.00
23-00-59440	Transfer from Fund 40 Capital Projects	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00
	Department: 00 - Non-Departmental Total:	**5,503,473.04**	**5,503,473.04**	**371,416.97**	**3,631,408.72**	**1,872,064.32**
	Revenue Total:	**5,503,473.04**	**5,503,473.04**	**371,416.97**	**3,631,408.72**	**1,872,064.32**
Expense						
Department: 00 - Non-Departmental						
23-00-59530	Transfer to Fund 30 Debt Service	2,400,000.00	2,400,000.00	0.00	433,604.36	1,966,395.64
23-00-59590	Transfer to Fund 90 Sports Complex	16,432,959.97	16,432,959.97	0.00	292,127.13	16,140,832.84
23-00-64600	Professional Fees	1,500.00	1,500.00	0.00	399.50	1,100.50
23-00-64610	Accounting Fees	11,560.00	11,560.00	300.00	12,780.00	-1,220.00
23-00-64800	Sales Tax Collection Expense	23,180.43	23,180.43	2,048.54	17,827.93	5,352.50
23-00-70000	Principal Retirement - LPSS	1,591.65	1,591.65	140.29	1,262.61	329.04
23-00-70600	Cost of Issuance	0.00	0.00	0.00	332.18	-332.18
	Department: 00 - Non-Departmental Total:	**18,870,792.05**	**18,870,792.05**	**2,488.83**	**758,333.71**	**18,112,458.34**
	Expense Total:	**18,870,792.05**	**18,870,792.05**	**2,488.83**	**758,333.71**	**18,112,458.34**
	Fund: 23 - Recreational Facility Sales Tax Fund Surplus (Deficit):	**-13,367,319.01**	**-13,367,319.01**	**368,928.14**	**2,873,075.01**	

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 23 - Recreational Facility Sales Tax Fund			
Assets			
23-00-10000	Claim On Cash	1,344,589.97	
23-00-10010	FH 2012 1% Rec Fac S.T. #0114	2,035.21	
23-00-10022	HW 2023 $14M Sports Complex Exp #67!	9,795,601.13	
23-00-10023	HW 2023 RESV $14M Sports Complex Ex|	732,820.16	
23-00-10024	HW 2012 1% Rec Fac S.T. #0269	1,485,052.23	
23-00-11100	Sales Tax Receivable	1,586,261.54	
23-00-11499	Due from Other Funds	3,036,570.30	
	Total Assets:	**17,982,930.54**	**17,982,930.54**
Liability			
23-00-20000	Accounts Payable	2,687,725.33	
23-00-20001	Accounts Payable Pending	300.00	
23-00-21090	Due to Sports Complex	1,000,000.00	
23-00-21099	Due to Other Funds	-3,823,802.74	
	Total Liability:	**-135,777.41**	
Equity			
23-00-30000	Fund Balance	15,245,632.94	
	Total Beginning Equity:	**15,245,632.94**	
Total Revenue		3,631,408.72	
Total Expense		758,333.71	
Revenues Over/Under Expenses		**2,873,075.01**	
	Total Equity and Current Surplus (Deficit):	**18,118,707.95**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**17,982,930.54**

Income Statement **For Fiscal: 2023-2024 Period Ending: 02/29/2024**

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 30 - Debt Service Fund						
Revenue						
Department: 00 - Non-Departmental						
30-00-55000	Miscellaneous Income	0.00	0.00	0.00	85.06	-85.06
30-00-56010	Interest Income	36,097.36	36,097.36	3,351.66	44,286.65	-8,189.29
30-00-59200	Proceeds from Issuance of Debt	12,780,000.00	12,780,000.00	0.00	0.00	12,780,000.00
30-00-59410	Transfer from Fund 10 General	3,800,000.00	3,800,000.00	0.00	57,111.10	3,742,888.90
30-00-59420	Transfer from Fund 20 1968 Sales Tax	413,227.50	413,227.50	0.00	612,548.07	-199,320.57
30-00-59421	Transfer from Fund 21 1999 Sales Tax	559,201.11	559,201.11	0.00	0.00	559,201.11
30-00-59422	Transfer from Fund 22 1981 Sales Tax	178,273.33	178,273.33	0.00	42,833.34	135,439.99
30-00-59423	Transfer from Fund 23 Rec Facility Sales Tax	2,400,000.00	2,400,000.00	0.00	433,604.36	1,966,395.64
30-00-59445	Transfer from Fund 45 Municipal Complex	0.00	0.00	0.00	732.48	-732.48
30-00-71920	Transfer to Fund 20 1968 Sales Tax	6,425,000.00	0.00	0.00	0.00	0.00
	Department: 00 - Non-Departmental Total:	**26,591,799.30**	**20,166,799.30**	**3,351.66**	**1,191,201.06**	**18,975,598.24**
	Revenue Total:	**26,591,799.30**	**20,166,799.30**	**3,351.66**	**1,191,201.06**	**18,975,598.24**
Expense						
Department: 00 - Non-Departmental						
30-00-59510	Transfer to Fund 10 General	0.00	0.00	0.00	54,432.78	-54,432.78
30-00-59520	Transfer to 1968 Sales Tax	0.00	6,425,000.00	0.00	0.00	6,425,000.00
30-00-64400	Miscellaneous	0.00	0.00	0.00	-0.01	0.01
30-00-64600	Professional Fees	5,613.50	5,613.50	0.00	1,850.00	3,763.50
30-00-70020	2014 HW $3.5M Sales Tax Bond - Principal	320,000.00	320,000.00	0.00	0.00	320,000.00
30-00-70035	2016 HW $3.565M Sales Tax Refun Bond - Pr	335,000.00	335,000.00	0.00	0.00	335,000.00
30-00-70040	2017 CH $2.24M S.T. Bond - Principal #3016	220,000.00	220,000.00	0.00	0.00	220,000.00
30-00-70045	2018 RG $7M Municipal Complex - Principal	275,000.00	275,000.00	0.00	275,000.00	0.00
30-00-70050	2021 RG $10M Sales Tax Rev/Refund Bond -	375,000.00	375,000.00	0.00	0.00	375,000.00
30-00-70055	2022 RG $9M Sales Tax Revenue Bond - Prin	295,000.00	295,000.00	0.00	0.00	295,000.00
30-00-70056	2017 FH $575K Excess Revenue Bond - Princi	55,000.00	55,000.00	0.00	0.00	55,000.00
30-00-70090	2013 RG $9M Rec Fac S.T. Revenue Bond - Pr	425,000.00	425,000.00	0.00	425,000.00	0.00
30-00-70091	2017 FH $7.64M Rec Fac S.T. Rev Ref Bond -	475,000.00	475,000.00	0.00	475,000.00	0.00
30-00-70092	2021 RG $5M Rec Fac S.T. Revenue Bond - Pr	465,000.00	465,000.00	0.00	465,000.00	0.00
30-00-70220	2014 $3.5M Sales Tax Bond - Interest	23,377.00	23,377.00	0.00	11,688.50	11,688.50
30-00-70235	2016 $3.565M Sales Tax Refunding Bond - In	47,969.00	47,969.00	0.00	23,984.40	23,984.60
30-00-70240	2017 CH $2.24M S.T. Bond - Interest #3016	50,915.00	50,915.00	0.00	0.00	50,915.00
30-00-70245	2018 RG $7M Municipal Complex - Interest	233,500.00	233,500.00	0.00	119,500.00	114,000.00
30-00-70250	2021 $10M Sales Tax Rev/Refund Bond - Inte	378,250.00	378,250.00	0.00	189,125.00	189,125.00
30-00-70255	2022 $9M Sales Tax Revenue Bond - Interest	404,681.00	404,681.00	0.00	202,340.63	202,340.37
30-00-70256	2017 $575K Excess Revenue Bond - Interest	6,463.00	6,463.00	0.00	3,231.25	3,231.75
30-00-70290	2012/2013 Rec Fac S.T. Revenue Bond - Inter	171,506.00	171,506.00	0.00	88,675.01	82,830.99
30-00-70291	2017 $7.64M Rec Fac S.T. Rev/Ref Bond - Int	118,908.00	118,908.00	0.00	62,173.50	56,734.50
30-00-70292	2021 $5M Rec Fac S.T. Revenue Bond - Intere	64,256.00	64,256.00	0.00	33,860.25	30,395.75
30-00-70293	2023 $14M Rec Fac S.T. Revenue Bond - Inte	610,123.49	610,123.49	0.00	286,164.11	323,959.38
30-00-71921	Transfer to Fund 21 1999 Sales Tax	6,355,000.00	6,355,000.00	0.00	0.00	6,355,000.00
30-00-71940	Transfer to Fund 40 Capital Projects	5,139,542.88	5,139,542.88	0.00	0.00	5,139,542.88
	Department: 00 - Non-Departmental Total:	**16,850,104.87**	**23,275,104.87**	**0.00**	**2,717,025.42**	**20,558,079.45**
	Expense Total:	**16,850,104.87**	**23,275,104.87**	**0.00**	**2,717,025.42**	**20,558,079.45**
	Fund: 30 - Debt Service Fund Surplus (Deficit):	**9,741,694.43**	**-3,108,305.57**	**3,351.66**	**-1,525,824.36**	

Balance Sheet **As Of 02/29/2024**

Account	Name	Balance	
Fund: 30 - Debt Service Fund			
Assets			
30-00-10000	Claim On Cash	184.51	
30-00-10025	FM 2017 Water Refunding Sales Tax Sink	1,529,979.29	
30-00-10026	HW Rec. Facility S.T. Sinking Fund #6380	412,832.97	
30-00-10030	FM Sales Tax Refunding Bond DEQ Reser	2,242,434.36	
30-00-10036	CF Rec Fac S. T. Bond Reserve #7477	1,000.00	
30-00-10061	HW 2018 $7M Municipal Complex Sinkin	88,502.84	
30-00-16008	INVESCO Rec Fac S. T. Bond Reserve #00:	712,606.40	
	Total Assets:	**4,987,540.37**	**4,987,540.37**
Liability			
30-00-21010	Due to General	112,667.09	
30-00-21020	Due to 1968 Sales Tax	1,771,050.18	
30-00-21022	Due to 1981 Sales Tax	42,805.56	
	Total Liability:	**1,926,522.83**	
Equity			
30-00-30000	Fund Balance	4,586,841.90	
	Total Beginning Equity:	**4,586,841.90**	
Total Revenue		1,191,201.06	
Total Expense		2,717,025.42	
Revenues Over/Under Expenses		**-1,525,824.36**	
	Total Equity and Current Surplus (Deficit):	**3,061,017.54**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**4,987,540.37**

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 40 - Capital Projects Fund						
Revenue						
Department: 00 - Non-Departmental						
40-00-44000	Federal Grant Revenue	13,632,118.73	13,632,118.73	0.00	3,729,548.81	9,902,569.92
40-00-44100	State Grant Revenue	22,820,000.00	22,820,000.00	0.00	500,000.00	22,320,000.00
40-00-56010	Interest Income	0.00	0.00	3.18	1,659.01	-1,659.01
40-00-71810	Transfer from Fund 10 General	0.00	0.00	0.00	2,746,649.28	-2,746,649.28
40-00-71820	Transfer from Fund 20 1968 Sales Tax	645,000.00	645,000.00	0.00	0.00	645,000.00
40-00-71830	Transfer from Fund 30 Debt Service	5,139,542.88	5,139,542.88	0.00	0.00	5,139,542.88
	Department: 00 - Non-Departmental Total:	**42,236,661.61**	**42,236,661.61**	**3.18**	**6,977,857.10**	**35,258,804.51**
	Revenue Total:	**42,236,661.61**	**42,236,661.61**	**3.18**	**6,977,857.10**	**35,258,804.51**
Expense						
Department: 00 - Non-Departmental						
40-00-59510	Transfer to Fund 10 General	0.00	0.00	0.00	284,749.44	-284,749.44
40-00-63600	Engineering Fees	0.00	0.00	0.00	385.00	-385.00
40-00-64600	Professional Fees	0.00	0.00	0.00	1,500.00	-1,500.00
40-00-68200	Road Improvement Projects	30,051,661.61	30,051,661.61	12,743.39	2,270,407.61	27,781,254.00
40-00-68220	Roundabout Projects	3,625,000.00	3,625,000.00	0.00	-136,761.53	3,761,761.53
40-00-68230	Drainage Projects - Detention Pond	8,560,000.00	8,560,000.00	0.00	1,913,482.89	6,646,517.11
40-00-70600	Cost of Issuance	140,000.00	140,000.00	0.00	0.00	140,000.00
40-00-71910	Transfer to Fund 10 General	3,640,503.77	3,640,503.77	0.00	0.00	3,640,503.77
40-00-71921	Transfer to Fund 21 1999 Sales Tax	500,000.00	500,000.00	0.00	0.00	500,000.00
40-00-71923	Transfer to Fund 23 Rec Facility Sales Tax	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00
	Department: 00 - Non-Departmental Total:	**47,517,165.38**	**47,517,165.38**	**12,743.39**	**4,333,763.41**	**43,183,401.97**
	Expense Total:	**47,517,165.38**	**47,517,165.38**	**12,743.39**	**4,333,763.41**	**43,183,401.97**
	Fund: 40 - Capital Projects Fund Surplus (Deficit):	**-5,280,503.77**	**-5,280,503.77**	**-12,740.21**	**2,644,093.69**	

Balance Sheet **As Of 02/29/2024**

Account	Name	Balance	
Fund: 40 - Capital Projects Fund			
Assets			
40-00-10000	Claim On Cash	3,099,655.78	
40-00-10035	FM 2017 $3.5M Bond Issue #4014	7,610.40	
40-00-10046	HW 2022 $9M S.T. Refunding Bonds #76	551,692.09	
40-00-10065	HW 2021 Ref Bond Issue #2882	13,375.71	
40-00-10101	CS 2023 $4.2M Treasury Bond Investmer	4,254,658.93	
40-00-11000	Accounts Receivable	336,199.09	
40-00-11410	Due from General	1,590,569.27	
	Total Assets:	**9,853,761.27**	**9,853,761.27**
Liability			
40-00-20000	Accounts Payable	206,849.43	
40-00-20001	Accounts Payable Pending	-2,200.00	
40-00-20005	Unearned Revenue	935,669.48	
40-00-20010	Accounts Payable	-142,448.69	
40-00-20400	Retainage Payable	738,312.70	
40-00-21020	Due to 1968 Sales Tax	38,352.50	
	Total Liability:	**1,774,535.42**	
Equity			
40-00-30000	Fund Balance	5,435,132.16	
	Total Beginning Equity:	**5,435,132.16**	
Total Revenue		6,977,857.10	
Total Expense		4,333,763.41	
Revenues Over/Under Expenses		**2,644,093.69**	
	Total Equity and Current Surplus (Deficit):	**8,079,225.85**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**9,853,761.27**

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 45 - Municipal Complex Capital Projects						
Revenue						
Department: 00 - Non-Departmental						
45-00-56010	Interest Income	0.00	0.00	1,893.23	15,729.97	-15,729.97
45-00-59410	Transfer from Fund 10 General	0.00	0.00	0.00	50,855.86	-50,855.86
	Department: 00 - Non-Departmental Total:	**0.00**	**0.00**	**1,893.23**	**66,585.83**	**-66,585.83**
	Revenue Total:	**0.00**	**0.00**	**1,893.23**	**66,585.83**	**-66,585.83**
Expense						
Department: 00 - Non-Departmental						
45-00-63600	Engineering Fees	0.00	0.00	0.00	3,907.50	-3,907.50
45-00-68300	Capital Outlay - Furn, Fix & Equipment	0.00	0.00	0.00	6,300.00	-6,300.00
45-00-71930	Transfer to Fund 30 Debt Service	0.00	0.00	0.00	732.48	-732.48
	Department: 00 - Non-Departmental Total:	**0.00**	**0.00**	**0.00**	**10,939.98**	**-10,939.98**
	Expense Total:	**0.00**	**0.00**	**0.00**	**10,939.98**	**-10,939.98**
	Fund: 45 - Municipal Complex Capital Projects Surplus (Deficit):	**0.00**	**0.00**	**1,893.23**	**55,645.85**	

Balance Sheet **As Of 02/29/2024**

Account	Name	Balance	
Fund: 45 - Municipal Complex Capital Projects			
Assets			
45-00-10013	CF 2018 $7M Municipal Complex Bond R	1,000.00	
45-00-11025	Accounts Receivable Accrued	-3,907.50	
45-00-16009	INVESCO Mun Complex Bond Reserve #0	548,154.00	
	Total Assets:	**545,246.50**	**545,246.50**
Liability			
45-00-21010	Due to General	403,907.50	
	Total Liability:	**403,907.50**	
Equity			
45-00-30000	Fund Balance	85,693.15	
	Total Beginning Equity:	**85,693.15**	
Total Revenue		66,585.83	
Total Expense		10,939.98	
Revenues Over/Under Expenses		**55,645.85**	
	Total Equity and Current Surplus (Deficit):	**141,339.00**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**545,246.50**

Income Statement **For Fiscal: 2023-2024 Period Ending: 02/29/2024**

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 70 - Utility Fund						
Revenue						
Department: 00 - Non-Departmental						
70-00-40205	Sales Tax Vendor Compensation	0.00	0.00	0.00	18.15	-18.15
70-00-71810	Transfer from Fund 10 General	0.00	0.00	11,623.51	94,311.49	-94,311.49
70-00-71821	Transfer from Fund 21 1999 Sales Tax	0.00	0.00	0.00	100,000.00	-100,000.00
70-00-71822	Transfer from Fund 22 1981 Sales Tax	0.00	0.00	12,864.25	12,864.25	-12,864.25
70-00-71910	Transfer to Fund 10 General	3,800,000.00	0.00	0.00	0.00	0.00
70-00-72200	Interest Income	0.00	0.00	0.00	94.51	-94.51
	Department: 00 - Non-Departmental Total:	**3,800,000.00**	**0.00**	**24,487.76**	**207,288.40**	**-207,288.40**
Department: 50 - Waterworks						
70-50-48000	Water Charges	4,142,531.74	4,142,531.74	300,928.52	2,000,944.78	2,141,586.96
70-50-48005	Water Tap Fee	252,410.42	252,410.42	-600.00	65,400.00	187,010.42
70-50-48007	Water Meter Installation 3/4"	0.00	0.00	-1,400.00	-1,400.00	1,400.00
70-50-48010	Water Meter Installation 1"	535,943.88	535,943.88	0.00	163,250.00	372,693.88
70-50-55000	Miscellaneous Income	54,124.61	54,124.61	750.00	3,600.05	50,524.56
70-50-55005	Reconnect Fees	0.00	0.00	650.00	6,400.00	-6,400.00
70-50-55010	Penalties 10%	150,000.00	150,000.00	6,345.41	52,778.09	97,221.91
70-50-55015	Donations	50,000.00	50,000.00	0.00	0.00	50,000.00
70-50-72000	3% Millage	0.00	520,334.50	124,480.91	569,006.01	-48,671.51
70-50-72200	Interest Income	2,887.31	2,887.31	0.00	1,100.62	1,786.69
	Department: 50 - Waterworks Total:	**5,187,897.96**	**5,708,232.46**	**431,154.84**	**2,861,079.55**	**2,847,152.91**
Department: 52 - Sewerage						
70-52-48100	Sewer Charges	2,761,663.26	2,761,663.26	228,298.99	1,404,271.80	1,357,391.46
70-52-55000	Miscellaneous Income	5,000.00	5,000.00	0.00	250.00	4,750.00
70-52-55010	Penalties	48,578.69	48,578.69	5,009.93	33,219.34	15,359.35
70-52-72200	Interest Income	403.86	403.86	44.17	277.44	126.42
	Department: 52 - Sewerage Total:	**2,815,645.81**	**2,815,645.81**	**233,353.09**	**1,438,018.58**	**1,377,627.23**
Department: 54 - Garbage						
70-54-48200	Garbage Charges	1,900,744.52	1,900,744.52	152,605.10	1,056,020.96	844,723.56
70-54-55000	Miscellaneous Income	3,000.00	3,000.00	0.00	0.00	3,000.00
70-54-55010	Penalties	33,105.47	33,105.47	2,950.53	22,998.93	10,106.54
	Department: 54 - Garbage Total:	**1,936,849.99**	**1,936,849.99**	**155,555.63**	**1,079,019.89**	**857,830.10**
	Revenue Total:	**13,740,393.76**	**10,460,728.26**	**844,551.32**	**5,585,406.42**	**4,875,321.84**
Expense						
Department: 00 - Non-Departmental						
70-00-59510	Transfer to Fund 10 General	0.00	-3,800,000.00	0.00	100,000.00	-3,900,000.00
	Department: 00 - Non-Departmental Total:	**0.00**	**-3,800,000.00**	**0.00**	**100,000.00**	**-3,900,000.00**
Department: 10 - Administration						
70-10-60200	Salaries and Wages	173,427.28	173,427.28	12,785.85	109,782.70	63,644.58
70-10-60201	Salaries and Wages OT	0.00	0.00	178.10	1,001.99	-1,001.99
70-10-60800	Payroll Taxes SS	9,139.91	9,139.91	729.10	6,324.46	2,815.45
70-10-60801	Payroll Taxes MC	2,950.00	2,950.00	170.50	1,479.03	1,470.97
70-10-60802	Payroll Taxes SUTA	50.00	50.00	282.12	323.65	-273.65
70-10-61000	Pension ER	9,538.50	9,538.50	788.02	6,703.61	2,834.89
70-10-61200	Group Insurance	24,279.82	24,279.82	2,167.68	17,097.04	7,182.78
70-10-62950	Contract services - computer	0.00	0.00	2,424.07	5,758.66	-5,758.66
70-10-64600	Professional Fees	0.00	0.00	4,033.96	36,527.76	-36,527.76
70-10-65405	Testing/Screening Employee	0.00	0.00	0.00	54.00	-54.00
70-10-65900	Uniform Expense	800.00	800.00	0.00	1,057.19	-257.19
70-10-66100	Lease Expense	0.00	0.00	238.24	238.24	-238.24
	Department: 10 - Administration Total:	**220,185.51**	**220,185.51**	**23,797.64**	**186,348.33**	**33,837.18**
Department: 50 - Waterworks						
70-50-60200	Salaries and Wages	637,393.12	637,393.12	47,331.68	366,764.74	270,628.38
70-50-60201	Salaries and Wages OT	78,557.68	78,557.68	5,826.88	22,087.50	56,470.18
70-50-60800	Payroll Taxes SS	39,885.59	39,885.59	3,199.78	23,614.96	16,270.63
70-50-60801	Payroll Taxes MC	10,381.00	10,381.00	748.32	5,443.80	4,937.20

Income Statement For Fiscal: 2023-2024 Period Ending: 02/29/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
70-50-60802	Payroll Taxes SUTA	1,500.00	1,500.00	624.27	880.18	619.82
70-50-61000	Pension ER	35,797.54	35,797.54	2,820.24	20,726.70	15,070.84
70-50-61200	Group Insurance	138,824.40	138,824.40	6,655.68	48,674.02	90,150.38
70-50-62300	Auto Expense	2,500.00	2,500.00	0.00	878.10	1,621.90
70-50-62310	Gas Diesel Oil	104.09	104.09	1,032.09	5,835.31	-5,731.22
70-50-62800	Contract Labor	0.00	0.00	0.00	495.00	-495.00
70-50-62900	Contract Services	86,441.19	86,441.19	3,408.56	35,153.05	51,288.14
70-50-62950	Contract services - computer	65,000.00	65,000.00	2,197.84	29,839.06	35,160.94
70-50-63000	Lodging/Mileage/Meals Expense	998.20	998.20	324.72	1,610.72	-612.52
70-50-63200	Credit Card Fees	48,852.62	48,852.62	97.65	5,857.89	42,994.73
70-50-63205	Bank Charges	12,000.00	12,000.00	0.00	1,082.65	10,917.35
70-50-63210	Late Fees	0.00	0.00	0.00	216.40	-216.40
70-50-63300	Depreciation	449,317.39	449,317.39	37,443.12	299,544.91	149,772.48
70-50-63400	Dues & Subscriptions	1,050.00	1,050.00	0.00	945.00	105.00
70-50-63600	Engineering Fees	21,912.89	21,912.89	0.00	4,473.00	17,439.89
70-50-63700	Garbage Collection	0.00	0.00	928.84	3,611.69	-3,611.69
70-50-63800	Insurance	63,277.26	63,277.26	5,273.10	42,184.86	21,092.40
70-50-63900	Water Meter Inspection	0.00	0.00	0.00	4,170.00	-4,170.00
70-50-64100	Repairs & Maintenance	160,317.27	160,317.27	12,952.22	139,723.93	20,593.34
70-50-64400	Miscellaneous	123.81	123.81	0.00	0.00	123.81
70-50-64500	Office Expense	48,581.88	48,581.88	0.00	4,107.87	44,474.01
70-50-64600	Professional Fees	27,393.07	27,393.07	2,097.16	45,022.51	-17,629.44
70-50-64610	Accounting Fees	13,775.00	13,775.00	710.00	27,730.00	-13,955.00
70-50-64620	Legal Fees	75.00	75.00	0.00	37.00	38.00
70-50-64800	Sales Tax Expense	7,818.73	7,818.73	0.00	0.00	7,818.73
70-50-64810	Property Tax	0.00	0.00	0.00	143.32	-143.32
70-50-65200	Supplies	416,430.34	416,430.34	0.00	269,057.62	147,372.72
70-50-65210	Chemicals	20,000.00	20,000.00	766.81	29,138.27	-9,138.27
70-50-65300	Telephone/Internet Expense	16,000.00	16,000.00	2,038.91	15,911.92	88.08
70-50-65310	Utilities	18,942.53	18,942.53	1,303.20	8,097.54	10,844.99
70-50-65400	Utility Testing	5,300.00	5,300.00	0.00	0.00	5,300.00
70-50-65405	Testing/Screening Employee	1,592.76	1,592.76	244.50	2,121.90	-529.14
70-50-65410	Testing/Screening Non-Employee	0.00	0.00	0.00	91.90	-91.90
70-50-65500	Training	1,000.00	1,000.00	430.00	1,034.56	-34.56
70-50-65700	Water Purchases	1,820,470.65	1,820,470.65	128,567.88	1,108,657.81	711,812.84
70-50-65705	Water Meter 3/4"	0.00	0.00	0.00	64,600.00	-64,600.00
70-50-65710	Water Meter 1"	0.00	0.00	4,862.00	15,470.00	-15,470.00
70-50-65715	Water Meter 2"	0.00	0.00	0.00	21,800.10	-21,800.10
70-50-65720	Water Meter Yok,Pipe,Boxes,Tops	0.00	0.00	217.60	19,058.60	-19,058.60
70-50-65750	Water Meter Installation	300,000.00	300,000.00	0.00	167,200.00	132,800.00
70-50-65900	Uniform Expense	1,400.00	1,400.00	0.00	3,531.88	-2,131.88
70-50-72400	Interest Expense	5,771.95	5,771.95	0.00	0.00	5,771.95
70-50-72410	Interest Expense LDH Water Loan	0.00	0.00	0.00	18,710.42	-18,710.42
	Department: 50 - Waterworks Total:	**4,558,785.96**	**4,558,785.96**	**272,103.05**	**2,885,336.69**	**1,673,449.27**
Department: 52 - Sewerage						
70-52-60200	Salaries and Wages	191,134.94	191,134.94	14,191.89	113,876.98	77,257.96
70-52-60201	Salaries and Wages OT	35,837.80	35,837.80	2,299.60	8,253.23	27,584.57
70-52-60800	Payroll Taxes SS	12,597.01	12,597.01	1,007.56	7,640.80	4,956.21
70-52-60801	Payroll Taxes MC	3,291.10	3,291.10	235.63	1,768.02	1,523.08
70-52-60802	Payroll Taxes SUTA	0.00	0.00	162.95	205.91	-205.91
70-52-61000	Pension ER	12,483.50	12,483.50	824.59	6,189.77	6,293.73
70-52-61200	Group Insurance	31,776.18	31,776.18	1,973.14	14,294.99	17,481.19
70-52-62310	Gas Diesel Oil	0.00	0.00	1,032.09	7,357.43	-7,357.43
70-52-62600	Computer Expense	772.50	772.50	950.13	950.13	-177.63
70-52-62900	Contract Services	30,000.00	30,000.00	12,914.25	38,817.75	-8,817.75
70-52-62950	Contract services - computer	115,931.68	115,931.68	595.16	20,065.96	95,865.72
70-52-63000	Lodging/Mileage/Meals Expense	416.25	416.25	0.00	0.00	416.25
70-52-63200	Credit Card Fees	48,852.62	48,852.62	65.10	6,752.57	42,100.05
70-52-63205	Bank Charges	28,492.98	28,492.98	0.00	1,245.27	27,247.71

Income Statement						For Fiscal: 2023-2024 Period Ending: 02/29/2024
		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
70-52-63210	Late Fees	0.00	0.00	0.00	5.00	-5.00
70-52-63300	Depreciation	666,164.96	666,164.96	55,513.75	444,110.00	222,054.96
70-52-63400	Dues & Subscriptions	1,500.00	1,500.00	600.00	6,884.08	-5,384.08
70-52-63500	Equipment Rental	0.00	0.00	2,170.00	2,770.00	-2,770.00
70-52-63600	Engineering Fees	15,222.34	15,222.34	0.00	7,702.00	7,520.34
70-52-63700	Garbage Collection	0.00	0.00	602.39	3,998.42	-3,998.42
70-52-63800	Insurance	76,204.88	76,204.88	6,350.41	51,803.24	24,401.64
70-52-64100	Repairs & Maintenance	162,409.01	162,409.01	16,910.76	168,798.25	-6,389.24
70-52-64400	Miscellaneous	138.67	138.67	0.00	0.00	138.67
70-52-64500	Office Expense	351.66	351.66	0.00	0.00	351.66
70-52-64600	Professional Fees	20,000.00	20,000.00	1,357.55	126,263.83	-106,263.83
70-52-64610	Accounting Fees	9,800.75	9,800.75	600.00	25,565.00	-15,764.25
70-52-65200	Supplies	12,075.57	12,075.57	684.91	6,037.90	6,037.67
70-52-65210	Chemicals	40,000.00	40,000.00	2,224.80	16,080.86	23,919.14
70-52-65300	Telephone/Internet Expense	369.00	369.00	692.79	2,351.39	-1,982.39
70-52-65310	Utilities	200,158.16	200,158.16	13,571.09	110,105.41	90,052.75
70-52-65400	Utility Testing	33,706.47	33,706.47	4,209.16	25,646.20	8,060.27
70-52-65405	Testing/Screening Employee	0.00	0.00	0.00	487.90	-487.90
70-52-65500	Training	1,000.00	1,000.00	0.00	450.00	550.00
70-52-65900	Uniform Expense	800.00	800.00	68.95	915.25	-115.25
70-52-72400	Interest Expense	84,583.87	135,784.87	0.00	34,627.37	101,157.50
	Department: 52 - Sewerage Total:	**1,836,071.90**	**1,887,272.90**	**141,808.65**	**1,262,020.91**	**625,251.99**
Department: 54 - Garbage						
70-54-60200	Salaries and Wages	40,834.14	40,834.14	3,140.23	26,931.36	13,902.78
70-54-60201	Salaries and Wages OT	7,656.40	7,656.40	409.21	2,502.39	5,154.01
70-54-60800	Payroll Taxes SS	3,006.41	3,006.41	218.42	1,855.92	1,150.49
70-54-60801	Payroll Taxes MC	311.02	311.02	51.08	423.53	-112.51
70-54-60802	Payroll Taxes SUTA	76.91	76.91	52.02	58.86	18.05
70-54-61000	Pension ER	2,666.98	2,666.98	177.47	1,471.70	1,195.28
70-54-61200	Group Insurance	6,788.68	6,788.68	477.94	4,062.49	2,726.19
70-54-62950	Contract services - computer	3,749.20	3,749.20	190.00	1,920.00	1,829.20
70-54-63200	Credit Card Fees	0.00	0.00	54.25	332.50	-332.50
70-54-63700	Garbage Collection	1,848,113.16	1,848,113.16	111,488.44	913,691.73	934,421.43
70-54-63701	Garbage Collection XTR CRT	0.00	0.00	5,555.83	44,446.64	-44,446.64
70-54-63702	Garbage Collection Fuel/Environmental	0.00	0.00	11,197.45	89,579.60	-89,579.60
70-54-64400	Miscellaneous	200.00	200.00	0.00	0.00	200.00
70-54-64620	Legal Fees	288.40	288.40	0.00	0.00	288.40
70-54-65300	Telephone/Internet Expense	0.00	0.00	279.90	1,198.91	-1,198.91
70-54-65310	Utilities	0.00	0.00	0.00	131.25	-131.25
70-54-65405	Testing/Screening Employee	331.15	331.15	0.00	0.00	331.15
70-54-65900	Uniform Expense	0.00	0.00	0.00	256.91	-256.91
70-54-66600	Recycle	0.00	0.00	42,919.24	343,353.92	-343,353.92
	Department: 54 - Garbage Total:	**1,914,022.45**	**1,914,022.45**	**176,211.48**	**1,432,217.71**	**481,804.74**
	Expense Total:	**8,529,065.82**	**4,780,266.82**	**613,920.82**	**5,865,923.64**	**-1,085,656.82**
	Fund: 70 - Utility Fund Surplus (Deficit):	**5,211,327.94**	**5,680,461.44**	**230,630.50**	**-280,517.22**	

Balance Sheet

As Of 02/29/2024

Account	Name	Balance	
Fund: 70 - Utility Fund			
Assets			
70-00-10000	Claim On Cash	380,662.82	
70-00-10005	Cash on Hand Drawers	450.00	
70-00-10015	HW Utility Deposits #4516	46,894.95	
70-00-11000	A/R Utility Customer	251,487.44	
70-00-11025	Accounts Receivable Accrued	8,351.78	
70-00-11050	Allowance for Doubtful Accounts	-76,749.87	
70-00-11060	A/R - Unapplied Credits	-3,152.03	
70-00-11200	Utility Accrued Int Receivable	1,807.41	
70-00-11410	Due from General	569,006.01	
70-00-11499	Due from Consolidated	23,443.00	
70-00-13000	Prepaid Expense	105,686.82	
70-00-16000	HW 3 Mils Property Tax Waterworks #35	547,990.56	
70-00-16010	HW Sewer Revenue Sinking Fund #4077	440,955.29	
70-00-16030	HW 1997 Sewer WWTP DEQ Loan #4598	94,492.51	
70-00-16042	WasteWater Plant Upgrade DEQ	5.00	
70-00-16045	HW LCDBG Sewer System #2992	2,511.67	
70-00-16510	Sewer Bond Reserve	139,402.76	
70-00-16517	HW CD - Utility Deposit Cons #7517	138,562.92	
70-00-16554	FM CD - Utility Deposit #0581	11,144.76	
70-00-16556	FM CD - Utility Deposit #0605	11,232.62	
70-00-16560	FM CD - Utility Deposit #0598	11,317.40	
70-00-16576	FM CD - Utility Deposit #0321	126,838.39	
70-00-17000	Land	538,594.80	
70-00-17100	CIP Water	2,300,833.72	
70-00-17110	CIP Sewer	266,587.41	
70-00-17200	Public Works Facility	246,884.58	
70-00-17300	Other Water Equipment	502,620.78	
70-00-17310	Remote Water Meter Reading Syst	983,402.88	
70-00-17311	Other Sewer Equipment	1,855,720.85	
70-00-17400	Water Plant & Lines	12,917,965.89	
70-00-17410	Sewer Plant & Lines	24,824,583.52	
70-00-17500	Accumulated Depreciation	-12,918,626.94	
	Total Assets:	**34,350,909.70**	**34,350,909.70**
Liability			
70-00-20000	Accounts Payable	175,195.40	
70-00-20001	Accounts Payable Pending	-132,577.61	
70-00-20400	Retainage Payable	50,253.39	
70-00-20620	Commerical Water State Sales Tax	33,622.06	
70-00-20650	Safe Drinking Water	-12,310.30	
70-00-21010	Due to General	496,251.14	
70-00-21021	Due to 1999 Sales Tax	101,580.65	
70-00-21081	Due to Payroll	12,347.10	
70-00-21099	Due to Consolidated	834.00	
70-00-22010	2022 LDH Drinking Water Revolving-Loar	889,296.71	
70-00-22020	DEQ Sewer Rev B/P-ST'10	226,000.00	
70-00-22021	LDEQ Sewer Rev B/P '19 ST	268,260.91	
70-00-22500	Sewer Rev Bond Int Payable	7,128.70	
70-00-28000	Customers Deposits	626,896.00	
70-00-28520	DEQ Sewer Revenue B/P	1,647,000.00	
70-00-28521	LDEQ Sewer Revenue 2019 LT	5,138,997.41	
70-00-28556	Water Revenue Bond Pa	920,968.19	
	Total Liability:	**10,449,743.75**	
Equity			
70-00-32000	Retained Earnings	24,181,683.17	
	Total Beginning Equity:	**24,181,683.17**	
Total Revenue		5,585,406.42	
Total Expense		5,865,923.64	
Revenues Over/Under Expenses		**-280,517.22**	
	Total Equity and Current Surplus (Deficit):	**23,901,165.95**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**34,350,909.70**

Income Statement | **For Fiscal: 2023-2024 Period Ending: 02/29/2024**

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 90 - Sports Complex Fund						
Revenue						
Department: 00 - Non-Departmental						
90-00-42074	Bark Park Dog Permit	0.00	0.00	0.00	3,830.00	-3,830.00
90-00-44000	Federal Grant Revenue	0.00	0.00	0.00	1,000,000.00	-1,000,000.00
90-00-48300	Facility Sponsorships	301,231.95	301,231.95	28,040.20	587,497.89	-286,265.94
90-00-48310	Team Sponsorship	53,000.00	53,000.00	0.00	21,400.00	31,600.00
90-00-48400	Registration Fees: Baseball	56,000.00	56,000.00	0.00	55,800.00	200.00
90-00-48402	Registration Fees: Tee ball	58,000.00	58,000.00	0.00	63,535.00	-5,535.00
90-00-48410	Registration Fees: Softball	62,000.00	62,000.00	0.00	88,960.00	-26,960.00
90-00-48420	Registration Fees: Volleyball	48,000.00	48,000.00	0.00	70,285.00	-22,285.00
90-00-48425	Registration Fees: Beach Volleyball	111,000.00	111,000.00	0.00	34,275.00	76,725.00
90-00-48435	Program Sales	2,500.00	2,500.00	0.00	2,280.00	220.00
90-00-48450	Tournament Fees	295,000.00	295,000.00	1,625.00	148,540.00	146,460.00
90-00-48600	Concessions	248,406.93	248,406.93	0.00	20,505.94	227,900.99
90-00-48700	Gate Fees	33,089.00	33,089.00	15,751.50	15,751.50	17,337.50
90-00-48710	Gate Fees: Pony League	0.00	0.00	0.00	22,580.00	-22,580.00
90-00-48800	Tennis Court Fees	3,000.00	3,000.00	0.00	2,238.00	762.00
90-00-48900	Rental Fees	50,000.00	50,000.00	250.00	18,355.00	31,645.00
90-00-49000	Commissions Income	31,439.12	31,439.12	8.00	3,248.95	28,190.17
90-00-49100	Security Reimbursement	88,086.02	88,086.02	0.00	19,306.00	68,780.02
90-00-55000	Miscellaneous Income	10,000.00	10,000.00	0.00	0.00	10,000.00
90-00-71823	Transfer from Fund 23 Rec Facility Sales Tax	500,000.00	500,000.00	0.00	787,730.90	-287,730.90
	Department: 00 - Non-Departmental Total:	**1,950,753.02**	**1,950,753.02**	**45,674.70**	**2,966,119.18**	**-1,015,366.16**
	Revenue Total:	**1,950,753.02**	**1,950,753.02**	**45,674.70**	**2,966,119.18**	**-1,015,366.16**
Expense						
Department: 70 - Sports Complex						
90-70-60200	Salaries and Wages	838,306.66	838,306.66	67,916.85	593,247.27	245,059.39
90-70-60201	Salaries and Wages OT	23,312.86	23,312.86	2,955.70	20,737.52	2,575.34
90-70-60215	Security Salaries	183,455.07	183,455.07	4,508.00	55,276.00	128,179.07
90-70-60800	Payroll Taxes SS	64,348.22	64,348.22	4,254.16	36,101.65	28,246.57
90-70-60801	Payroll Taxes MC	15,049.18	15,049.18	994.92	8,341.49	6,707.69
90-70-60802	Payroll Taxes SUTA	1,982.34	1,982.34	1,164.33	1,423.51	558.83
90-70-61000	Pension ER	55,925.36	55,925.36	4,697.09	38,675.97	17,249.39
90-70-61200	Group Insurance	125,342.85	125,342.85	8,411.42	67,715.33	57,627.52
90-70-62000	Advertising	108,000.00	108,000.00	5,000.00	48,000.00	60,000.00
90-70-62300	Auto Expense	9,000.00	9,000.00	-355.00	452.29	8,547.71
90-70-62310	Gas	22,659.93	22,659.93	2,464.33	13,102.12	9,557.81
90-70-62350	Auto Allowance	12,000.00	12,000.00	1,000.00	8,000.00	4,000.00
90-70-62400	Award Expenses	0.00	0.00	0.00	2,379.00	-2,379.00
90-70-62500	Community Relations	4,175.33	4,175.33	0.00	0.00	4,175.33
90-70-62600	Computer Expense	21,860.44	21,860.44	0.00	20,715.96	1,144.48
90-70-62800	Contract Labor	198,449.39	198,449.39	4,965.79	134,801.57	63,647.82
90-70-62815	Contract Labor - Other	0.00	0.00	0.00	5,090.00	-5,090.00
90-70-62830	Tennis Management Fees	46,608.00	46,608.00	0.00	28,188.00	18,420.00
90-70-62910	Contract services	44,358.60	44,358.60	3,333.39	79,112.16	-34,753.56
90-70-62950	Contract services - computer	0.00	0.00	4,881.70	25,213.25	-25,213.25
90-70-63200	Credit Card Fees	11,823.54	11,823.54	0.00	555.47	11,268.07
90-70-63205	Bank Charges	50.00	50.00	0.00	0.00	50.00
90-70-63300	Depreciation	1,367,348.48	1,367,348.48	113,945.71	911,565.68	455,782.80
90-70-63500	Tools and Equipment	12,224.68	12,224.68	0.00	0.00	12,224.68
90-70-63700	Garbage Collection	88,236.82	88,236.82	1,966.86	33,092.63	55,144.19
90-70-63800	Insurance	306,514.53	306,514.53	18,115.01	145,050.08	161,464.45
90-70-64000	Janitorial expense	48,840.00	48,840.00	4,070.56	39,916.48	8,923.52
90-70-64100	Repairs & Maintenance	378,033.06	378,033.06	34,776.59	176,749.78	201,283.28
90-70-64150	Field Maintenance	0.00	0.00	0.00	0.00	0.00
90-70-64200	Mardi Gras Expense	59,144.75	59,144.75	60.01	45,325.32	13,819.43
90-70-64400	Miscellaneous	1,000.00	1,000.00	0.00	0.00	1,000.00
90-70-64500	Office Expense	28,758.84	28,758.84	315.86	9,147.56	19,611.28

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
90-70-64600	Professional Fees	2,235.68	2,235.68	0.00	0.00	2,235.68
90-70-64610	Accounting Fees	18,530.00	18,530.00	450.00	19,180.00	-650.00
90-70-64620	Legal Fees	2,400.00	2,400.00	0.00	1,498.50	901.50
90-70-64700	Rent Expense	0.00	0.00	364.00	3,779.14	-3,779.14
90-70-65200	Supplies	195,001.42	195,001.42	2,169.01	65,225.94	129,775.48
90-70-65220	Sporting Goods	30,605.50	30,605.50	0.00	7,518.58	23,086.92
90-70-65250	Sign and supplies	219,315.65	219,315.65	0.00	46,653.21	172,662.44
90-70-65290	Beach Volleyball Expense	35,326.70	35,326.70	0.00	17,012.68	18,314.02
90-70-65300	Telephone/Internet Expense	24,147.39	24,147.39	2,119.35	17,504.14	6,643.25
90-70-65310	Utilities	181,772.50	181,772.50	13,876.00	133,001.42	48,771.08
90-70-65320	Cellphone Expense	1,600.00	1,600.00	0.00	429.21	1,170.79
90-70-65405	Testing/Screening Employee	900.00	900.00	0.00	432.90	467.10
90-70-65410	Testing/Screening Non-Employee	600.00	600.00	0.00	0.00	600.00
90-70-65500	Training	500.00	500.00	0.00	653.15	-153.15
90-70-65600	League Expense	224,065.32	224,065.32	17,333.00	87,905.34	136,159.98
90-70-65610	League Officials	178,641.53	178,641.53	0.00	143,652.00	34,989.53
90-70-65620	Umpire Meals	5,088.45	5,088.45	0.00	6,572.25	-1,483.80
90-70-65650	Tournament Expense	226,079.62	226,079.62	18,460.02	85,385.98	140,693.64
90-70-65900	Uniform Expense	10,500.00	10,500.00	0.00	10,233.94	266.06
90-70-68300	Equipment	0.00	0.00	6,836.12	11,367.19	-11,367.19
	Department: 70 - Sports Complex Total:	**5,434,118.69**	**5,434,118.69**	**351,050.78**	**3,205,981.66**	**2,228,137.03**
Department: 72 - Recreation						
90-72-63700	Garbage Collection	0.00	0.00	1,591.72	13,051.58	-13,051.58
90-72-64150	Turf Maintenance	131,809.45	131,809.45	0.00	35,193.58	96,615.87
90-72-65600	League Expense	0.00	0.00	0.00	1,184.00	-1,184.00
	Department: 72 - Recreation Total:	**131,809.45**	**131,809.45**	**1,591.72**	**49,429.16**	**82,380.29**
Department: 74 - Parks						
90-74-60200	Salaries and Wages	79,568.32	79,568.32	6,120.60	53,555.26	26,013.06
90-74-60800	Payroll Taxes SS	5,379.64	5,379.64	402.28	3,514.25	1,865.39
90-74-60801	Payroll Taxes MC	1,258.14	1,258.14	94.08	821.87	436.27
90-74-60802	Payroll Taxes SUTA	165.73	165.73	2.05	15.39	150.34
90-74-61200	Group Insurance	5,948.09	5,948.09	451.42	3,837.07	2,111.02
90-74-62310	Gas	2,400.00	2,400.00	187.37	1,817.70	582.30
90-74-62600	Computer Expenses	0.00	0.00	0.00	175.00	-175.00
90-74-62910	Contract Services	0.00	0.00	460.00	986.89	-986.89
90-74-62950	Contract Services - Computer	0.00	0.00	517.60	967.80	-967.80
90-74-63700	Garbage Collection	0.00	0.00	2,093.19	12,090.89	-12,090.89
90-74-64100	Repairs & Maintenance	0.00	0.00	0.00	891.50	-891.50
90-74-64150	Field Maintenance	0.00	0.00	0.00	3,930.44	-3,930.44
90-74-64620	Legal Fees	0.00	0.00	0.00	912.50	-912.50
90-74-65100	Street Lighting	0.00	0.00	0.00	737.90	-737.90
90-74-65200	Supplies	0.00	0.00	0.00	1,054.22	-1,054.22
90-74-65250	Sign and supplies	0.00	0.00	0.00	1,251.00	-1,251.00
90-74-65300	Telephone/Internet Expense	0.00	0.00	531.57	2,133.63	-2,133.63
90-74-65310	Utilities	0.00	0.00	2,232.98	9,784.78	-9,784.78
	Department: 74 - Parks Total:	**94,719.92**	**94,719.92**	**13,093.14**	**98,478.09**	**-3,758.17**
	Expense Total:	**5,660,648.06**	**5,660,648.06**	**365,735.64**	**3,353,888.91**	**2,306,759.15**
	Fund: 90 - Sports Complex Fund Surplus (Deficit):	**-3,709,895.04**	**-3,709,895.04**	**-320,060.94**	**-387,769.73**	
	Total Surplus (Deficit):	**-1,695,931.83**	**-14,076,798.33**	**-914,549.57**	**8,053,235.09**	

Balance Sheet **As Of 02/29/2024**

Account	Name	Balance	
Fund: 90 - Sports Complex Fund			
Assets			
90-00-10000	Claim On Cash	-45,261.63	
90-00-11000	Accounts Receivable	422,198.32	
90-00-11423	Due from Rec Facility Sales Tax	1,000,000.00	
90-00-11499	Due from Consolidated	7,960.00	
90-00-11500	Other Receivable	85,040.00	
90-00-13000	Prepaid Insurance	75,104.72	
90-00-17000	Land	8,200,328.65	
90-00-17100	Construction In Progress	11,438,228.44	
90-00-17200	Building	22,112,317.18	
90-00-17300	Improvements	6,578,152.49	
90-00-17400	Equipment	2,555,664.03	
90-00-17450	Auto and Truck	42,512.00	
90-00-17500	Accumulated Depreciation	-9,233,734.92	
	Total Assets:	**43,238,509.28**	**43,238,509.28**
Liability			
90-00-20001	Accounts Payable Pending	2,312,974.82	
90-00-20200	Contracts Payable	381,161.57	
90-00-20400	Retainage Payable	82,421.10	
90-00-21010	Due to General	56,791.00	
90-00-21081	Due to Payroll	34,298.71	
90-00-21099	Due to Consolidated	6,630,224.12	
	Total Liability:	**9,497,871.32**	
Equity			
90-00-30000	Fund Balance	34,128,407.69	
	Total Beginning Equity:	**34,128,407.69**	
Total Revenue		2,966,119.18	
Total Expense		3,353,888.91	
Revenues Over/Under Expenses		**-387,769.73**	
	Total Equity and Current Surplus (Deficit):	**33,740,637.96**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**43,238,509.28**