Youngsville, LA

# Financial Statements

## Account Summary

For Fiscal: 2023-2024 Period Ending: 05/31/2024

| | | 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 | 2,172,488 | 1,325,719 | 1,712,427 | 460,061 |
| 10-00-40200 | 1/2% Sales Tax Revenue | 2,434,441 | 2,434,441 | - | 2,173,025 | 261,416 |
| 10-00-40300 | Hotel Tax Revenue | 4,186 | 4,186 | - | 3,299 | 887 |
| 10-00-40410 | Franchise Tax - Electric | 845,357 | 845,357 | 36,638 | 414,405 | 430,952 |
| 10-00-40420 | Franchise Tax - Gas | 122,244 | 122,244 | - | 86,849 | 35,395 |
| 10-00-40430 | Franchise Tax - Cable TV | 38,258 | 38,258 | - | 36,692 | 1,566 |
| 10-00-42000 | Occupational License - Regular | 15,000 | 15,000 | - | 7,500 | 7,500 |
| 10-00-42010 | Liquor and Beer License | 9,750 | 9,750 | 275 | 6,350 | 3,400 |
| 10-00-42020 | Occupational License - Insurance | 622,404 | 622,404 | 21,382 | 85,086 | 537,318 |
| 10-00-42200 | Code Department Permits | 749,771 | 749,771 | 103,749 | 868,960 | (119,189) |
| 10-00-44000 | Federal Grant Revenue | - | - | - | 4,008,388 | (4,008,388) |
| 10-00-44100 | State Grant | - | - | - | 39,640 | (39,640) |
| 10-00-44110 | Beer Sales Tax (State) | 20,000 | 20,000 | - | 13,393 | 6,607 |
| 10-00-44200 | Local Grant | 627,836 | 627,836 | - | - | 627,836 |
| 10-00-44600 | Fines and Forfeits | 167,086 | 167,086 | 8,553 | 105,341 | 61,745 |
| 10-00-48900 | Rental Income | 4,800 | 4,800 | 400 | 2,801 | 1,999 |
| 10-00-55000 | Miscellaneous Income | 11,000 | 11,000 | 743 | 570,005 | (559,005) |
| 10-00-55015 | Sponsorship | - | - | - | 17,500 | (17,500) |
| 10-00-55030 | Insurance Proceeds | - | - | 9,739 | 10,735 | (10,735) |
| 10-00-55031 | Insurance Rebates | - | - | - | 106,801 | (106,801) |
| 10-00-56005 | Mardi Gras Permit | 81,000 | 81,000 | - | 67,200 | 13,800 |
| 10-00-56010 | Interest Income | 8,000 | 8,000 | 237 | 10,246 | (2,246) |
| 10-00-59420 | Transfer from Fund 20 1968 Sales Tax | 2,145,000 | 2,145,000 | - | - | 2,145,000 |
| 10-00-59440 | Transfer from Fund 40 Capital Projects | 3,640,504 | 3,640,504 | - | - | 3,640,504 |
| 10-00-59470 | Transfer from Fund 70 Utility | 3,800,000 | 3,800,000 | - | 100,000 | 3,700,000 |
| 10-00-59499 | Transfer from Fund 99 Consolidated | - | - | - | 3,379 | (3,379) |
| | **Department: 00 - Non-Departmental Total:** | **17,519,125** | **17,519,125** | **1,507,435** | **10,450,020** | **7,069,104.66** |
| | **Revenue Total:** | **17,519,125** | **17,519,125** | **1,507,435** | **10,450,020** | **7,069,104.66** |
| **Expense** | | | | | | |
| **Department: 00 - Non-Departmental** | | | | | | |
| 10-00-59522 | Transfer to Fund 22 1981 Sales Tax | 1,896,180 | 1,896,180 | - | 300,000 | 1,596,180 |
| 10-00-59523 | Transfer to Fund 23 Rec Facility Sales Tax | - | - | - | 32,000 | (32,000) |
| 10-00-59530 | Transfer to Fund 30 Debt Service | 3,800,000 | 3,800,000 | - | 28,500 | 3,771,500 |
| 10-00-59540 | Transfer to Fund 40 Capital Projects | - | - | - | 2,720,227 | (2,720,227) |
| 10-00-59545 | Transfer to Fund 45 Municipal Complex | - | - | - | (28,700) | 28,700 |
| 10-00-59570 | Transfer to Fund 70 Utility | - | - | 11,624 | 129,182 | (129,182) |
| 10-00-59599 | Transfer to Fund 99 Consolidated | - | - | - | 128,556 | (128,556) |
| 10-00-70000 | Principal - L.P.S.B | 18,369 | 18,369 | - | 16,838 | 1,531 |
| | **Department: 00 - Non-Departmental Total:** | **5,714,549** | **5,714,549** | **11,624** | **3,326,603** | **2,387,946.11** |
| **Department: 10 - Administration** | | | | | | |
| 10-10-60000 | Compensation - Mayor and Council | 171,840 | 171,840 | 14,320 | 156,784 | 15,056 |
| 10-10-60200 | Salaries and Wages | 687,148 | 687,148 | 67,470 | 537,021 | 150,126 |
| 10-10-60201 | Salaries and Wages OT | 3,688 | 3,688 | 489 | 3,880 | (191) |
| 10-10-60800 | Payroll Taxes SS | 53,486 | 53,486 | 5,003 | 43,679 | 9,807 |
| 10-10-60801 | Payroll Taxes MC | 12,509 | 12,509 | 1,170 | 9,889 | 2,619 |
| 10-10-60802 | Payroll Taxes SUTA | 2,540 | 2,540 | 5 | 836 | 1,704 |
| 10-10-61000 | Pension ER | 74,836 | 74,836 | 6,411 | 57,652 | 17,184 |
| 10-10-61200 | Group Insurance | 71,377 | 71,377 | 8,612 | 61,332 | 10,045 |
| 10-10-62000 | Advertising | 64,560 | 64,560 | 1,188 | 30,064 | 34,496 |

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| 10-10-62100 | Annexation | 6,017 | 6,017 | - | 1,090 | 4,927 |
| 10-10-62350 | Auto Allowance | 12,000 | 12,000 | 500 | 6,600 | 5,400 |
| 10-10-62500 | Community Relations | 65,747 | 65,747 | 22 | 106,810 | (41,063) |
| 10-10-62600 | Computer Expense | 18,109 | 18,109 | - | 1,547 | 16,562 |
| 10-10-62700 | Conference Fees | 1,480 | 1,480 | - | 1,591 | (111) |
| 10-10-62900 | Contract Services | 48,532 | 48,532 | 2,686 | 40,156 | 8,376 |
| 10-10-62950 | Contract Services - computer | 57,753 | 57,753 | 3,445 | 85,320 | (27,567) |
| 10-10-63000 | Lodging/Mileage/Meals Expense | 2,400 | 2,400 | - | 3,925 | (1,525) |
| 10-10-63200 | Credit Card Fees | 35 | 35 | - | 267 | (232) |
| 10-10-63205 | Bank Charges | 191 | 191 | - | 315 | (124) |
| 10-10-63400 | Dues & Subscriptions | 7,892 | 7,892 | 12,008 | 16,311 | (8,419) |
| 10-10-63600 | Engineering Fees | 70,488 | 70,488 | 154 | 8,056 | 62,432 |
| 10-10-63700 | Garbage Collection | - | - | 163 | 1,809 | (1,809) |
| 10-10-63800 | Insurance | 115,157 | 115,157 | - | 8,009 | 107,148 |
| 10-10-64000 | Janitorial | 24,102 | 24,102 | 1,625 | 20,150 | 3,952 |
| 10-10-64100 | Repairs & Maintenance | 5,000 | 5,000 | - | 8,940 | (3,940) |
| 10-10-64200 | Mardi Gras Expense | 113,528 | 113,528 | - | 71,315 | 42,213 |
| 10-10-64300 | Mayors Expense | 13,200 | 13,200 | 1,100 | 12,100 | 1,100 |
| 10-10-64330 | Election Expense | 10,000 | 10,000 | - | 797 | 9,203 |
| 10-10-64400 | Miscellaneous | 100 | 100 | 2,031 | 2,457 | (2,357) |
| 10-10-64500 | Office Supplies | 47,189 | 47,189 | (7) | 17,346 | 29,843 |
| 10-10-64600 | Professional Fees | 67,425 | 67,425 | 8,000 | 61,600 | 5,825 |
| 10-10-64610 | Accounting Fees | 34,150 | 34,150 | - | 38,433 | (4,283) |
| 10-10-64620 | Legal Fees | 152,522 | 152,522 | 7,371 | 52,393 | 100,129 |
| 10-10-64660 | Grant Consulting Services | 6,000 | 6,000 | - | 13,255 | (7,255) |
| 10-10-64700 | Rent Expense | - | - | - | 1,033 | (1,033) |
| 10-10-64800 | Sales Tax Collection Expense | 13,596 | 13,596 | - | 10,883 | 2,713 |
| 10-10-64810 | Property Tax | - | - | - | 326 | (326) |
| 10-10-65300 | Telephone/Internet Expense | 53,552 | 53,552 | 2,210 | 36,044 | 17,508 |
| 10-10-65310 | Utilities | 31,518 | 31,518 | 163 | 35,692 | (4,174) |
| 10-10-65320 | Cellphone Expense | 4,800 | 4,800 | 200 | 2,620 | 2,180 |
| 10-10-65405 | Testing/Screening Employee | 400 | 400 | - | 498 | (98) |
| 10-10-65500 | Training | 116 | 116 | - | 49 | 67 |
| 10-10-65900 | Uniform Expense | 3,708 | 3,708 | - | 2,377 | 1,331 |
| 10-10-66100 | Lease Expense | - | - | 342 | 2,621 | (2,621) |
| 10-10-68000 | Capital Outlay - Land | - | - | - | 12,750 | (12,750) |
| 10-10-68100 | Capital Outlay - Buildings | 75,000 | 75,000 | - | 109,550 | (34,550) |
| | **Department: 10 - Administration Total:** | **2,203,691** | **2,203,691** | **146,680** | **1,696,171** | **507,519.67** |
| **Department: 15 - Magistrate Court** | | | | | | |
| 10-15-60200 | Salaries and Wages | 6,380 | 6,380 | 532 | 5,848 | 532 |
| 10-15-60800 | Payroll Taxes SS | 396 | 396 | 33 | 370 | 25 |
| 10-15-60801 | Payroll Taxes MC | 93 | 93 | 8 | 77 | 15 |
| 10-15-60802 | Payroll Taxes SUTA | 1 | 1 | - | 2 | (1) |
| 10-15-61000 | Pension ER | 295 | 295 | 27 | 292 | 2 |
| 10-15-63100 | Court Costs | 30,672 | 30,672 | 2,095 | 26,868 | 3,804 |
| | **Department: 15 - Magistrate Court Total:** | **37,836** | **37,836** | **2,694** | **33,458** | **4,377.99** |
| **Department: 20 - Fire** | | | | | | |
| 10-20-62200 | App to Fire Dept - Ad Valorem Taxes | 897,966 | 897,966 | 737,015 | 952,060 | (54,094) |
| 10-20-62210 | App to Fire Dept - Principal & Interest | - | 131,288 | - | 70,446 | 60,842 |
| 10-20-62220 | App to Fire Dept - General Fund | 1,180,000 | 1,180,000 | - | 1,050,000 | 130,000 |
| 10-20-64620 | Legal Fees | 12,000 | 12,000 | - | - | 12,000 |
| 10-20-68400 | Capital Outlay - Automobiles | 257,514 | - | - | - | - |
| 10-20-70000 | Principal | - | 62,300 | - | 62,300 | - |
| 10-20-70200 | Interest Expense | - | 63,926 | - | 63,926 | - |
| | **Department: 20 - Fire Total:** | **2,347,480** | **2,347,480** | **737,015** | **2,198,731** | **148,748.64** |
| **Department: 25 - Code Enforcement** | | | | | | |
| 10-25-60200 | Salaries and Wages | 48,547 | 48,547 | 5,592 | 44,880 | 3,667 |
| 10-25-60201 | Salaries and Wages OT | 2,363 | 2,363 | 60 | 609 | 1,754 |

**Income Statement** **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| 10-25-60800 | Payroll Taxes SS | 3,156 | 3,156 | 346 | 2,919 | 238 |
| 10-25-60801 | Payroll Taxes MC | 738 | 738 | 81 | 683 | 56 |
| 10-25-60802 | Payroll Taxes SUTA | 102 | 102 | - | 15 | 86 |
| 10-25-61000 | Pension ER | 2,612 | 2,612 | 282 | 2,375 | 237 |
| 10-25-61200 | Group Insurance | 5,948 | 5,948 | 753 | 5,748 | 200 |
| 10-25-62950 | Contract Services - computer | - | - | 190 | 2,090 | (2,090) |
| 10-25-63215 | Addressing Fees | - | - | - | 10 | (10) |
| 10-25-63900 | Inspection fees | 265,559 | 265,559 | 47,937 | 485,503 | (219,944) |
| 10-25-65200 | Supplies | - | - | - | 45 | (45) |
| 10-25-65300 | Telephone/Internet Expense | - | - | 53 | 554 | (554) |
| | **Department: 25 - Code Enforcement Total:** | **329,025** | **329,025** | **55,293** | **545,430** | **-216,405.35** |
| **Department: 30 - Streets & drainage** | | | | | | |
| 10-30-60200 | Salaries and Wages | 343,127 | 343,127 | 28,952 | 223,975 | 119,152 |
| 10-30-60201 | Salaries and Wages OT | 64,336 | 64,336 | 1,405 | 13,814 | 50,523 |
| 10-30-60800 | Payroll Taxes SS | 25,263 | 25,263 | 1,849 | 14,658 | 10,605 |
| 10-30-60801 | Payroll Taxes MC | 5,908 | 5,908 | 432 | 3,379 | 2,529 |
| 10-30-60802 | Payroll Taxes SUTA | 81 | 81 | 12 | 514 | (432) |
| 10-30-61000 | Pension ER | 19,680 | 19,680 | 1,513 | 13,564 | 6,116 |
| 10-30-61200 | Group Insurance | 57,045 | 57,045 | 3,918 | 28,846 | 28,199 |
| 10-30-62300 | Auto Expense | 4,000 | 4,000 | 276 | 22,122 | (18,122) |
| 10-30-62310 | Gas Diesel Oil | 135,163 | 135,163 | 3,051 | 88,185 | 46,977 |
| 10-30-62800 | Contract Labor | 8,600 | 8,600 | 609 | 9,372 | (772) |
| 10-30-62900 | Contract Services | 197,930 | 197,930 | 9,977 | 114,413 | 83,517 |
| 10-30-62950 | Contract Services - computer | 90,450 | 90,450 | 190 | 14,986 | 75,464 |
| 10-30-63000 | Lodging/Mileage/Meals Expense | - | - | - | 45 | (45) |
| 10-30-63400 | Dues & Subscriptions | 155 | 155 | - | 410 | (256) |
| 10-30-63500 | Equipment & Tools Rental | 294,119 | 294,119 | 11,753 | 199,582 | 94,536 |
| 10-30-63600 | Engineering Fees | 70,488 | 70,488 | 3,433 | 3,433 | 67,055 |
| 10-30-63800 | Insurance | 44,036 | 44,036 | - | 430 | 43,606 |
| 10-30-64000 | Janitorial | - | - | 700 | 5,950 | (5,950) |
| 10-30-64100 | Repairs & Maintenance | 500,000 | 500,000 | 46,959 | 127,580 | 372,420 |
| 10-30-64130 | Repairs & Maintanance Roads & Streets | 80,000 | 80,000 | 18,243 | 388,194 | (308,194) |
| 10-30-64400 | Miscellaneous | 6,772 | 6,772 | - | 2,779 | 3,992 |
| 10-30-64425 | Disaster Expense | 100,000 | 100,000 | - | - | 100,000 |
| 10-30-64500 | Office Expense | 18,792 | 18,792 | 194 | 13,880 | 4,912 |
| 10-30-64600 | Professional Fees | 130,000 | 130,000 | - | 2,439 | 127,561 |
| 10-30-64620 | Legal Fees | 6,708 | 6,708 | - | 3,013 | 3,695 |
| 10-30-64720 | Radio Rental | 8,000 | 8,000 | - | 3,110 | 4,890 |
| 10-30-64810 | Property Tax | - | - | - | 6,417 | (6,417) |
| 10-30-65100 | Street Lighting | 161,047 | 161,047 | - | 37,250 | 123,797 |
| 10-30-65200 | Supplies | 60,000 | 60,000 | 946 | 55,062 | 4,938 |
| 10-30-65210 | Chemicals | - | - | 2,388 | 2,388 | (2,388) |
| 10-30-65250 | Sign and supplies | - | - | 3,078 | 23,050 | (23,050) |
| 10-30-65300 | Telephone/Internet Expense | 7,844 | 7,844 | 46 | 2,274 | 5,570 |
| 10-30-65310 | Utilities | 9,681 | 9,681 | - | 126,630 | (116,949) |
| 10-30-65405 | Testing/Screening Employee | - | - | 41 | 661 | (661) |
| 10-30-65500 | Training | - | - | - | 175 | (175) |
| 10-30-65900 | Uniform Expense | 14,447 | 14,447 | - | 6,459 | 7,988 |
| 10-30-66100 | Lease Expense | - | - | 249 | 249 | (249) |
| 10-30-68200 | Capital Outlay - Infrastructure | - | - | - | 270,919 | (270,919) |
| 10-30-68300 | Capital Outlay - Furn, Fix & Equipment | 155,606 | 155,606 | - | 49,114 | 106,492 |
| 10-30-68400 | Capital Outlay - Automobiles | 5,965 | 5,965 | - | 4,945 | 1,020 |
| | **Department: 30 - Streets & drainage Total:** | **2,625,241** | **2,625,241** | **140,212** | **1,884,267** | **740,974.58** |
| **Department: 35 - 305 Iberia Street** | | | | | | |
| 10-35-62900 | Contract Services | - | - | 536 | 5,532 | (5,532) |
| 10-35-64100 | Repairs & Maintenance | - | - | - | 3,533 | (3,533) |
| 10-35-65300 | Telephone/Internet Expense | - | - | 283 | 5,444 | (5,444) |

**Income Statement** **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| 10-35-68100 | Capital Outlay - Buildings | - | - | - | 10,000 | (10,000) |
| | **Department: 35 - 305 Iberia Street Total:** | **-** | **-** | **819** | **24,510** | **-24,509.98** |
| **Department: 37 - 307 Iberia Street** | | | | | | |
| 10-37-62900 | Contract Services | - | - | 363 | 5,813 | (5,813) |
| 10-37-64100 | Repairs & Maintenance | - | - | - | 21,970 | (21,970) |
| 10-37-64660 | Grant Consulting Services | - | - | - | 391 | (391) |
| | **Department: 37 - 307 Iberia Street Total:** | **-** | **-** | **363** | **28,174** | **-28,174.46** |
| | **Expense Total:** | **13,257,822** | **13,257,822** | **1,094,700** | **9,737,345** | **3,520,477.20** |
| | **Fund: 10 - General Fund Surplus (Deficit):** | **4,261,303** | **4,261,303** | **412,734** | **712,675** | |

**Balance Sheet** **As Of 05/31/2024**

| Account | Name | Balance | |
|---|---|---|---|
| **Fund: 10 - General Fund** | | | |
| **Assets** | | | |
| 10-00-10001 | Claim On Cash | 1,940,813 | |
| 10-00-10010 | HW General #4158 | 982,370 | |
| 10-00-10020 | HW Tax Collection #4174 | 67,807 | |
| 10-00-10040 | HW 3 Mils Property Tax Fire Protection #3571 | 2,285 | |
| 10-00-10051 | HW City of Youngsville ARPA #0027 | 933,826 | |
| 10-00-11000 | Accounts Receivable | 5,089 | |
| 10-00-11100 | Sales Tax Receivable | 204,021 | |
| 10-00-11420 | Due from 1968 Sales Tax | 587,567 | |
| 10-00-11440 | Due from Fund 40 Capital Projects | 2,465,224 | |
| 10-00-11445 | Due from Fund 45 Municipal Complex | 22,605 | |
| 10-00-11470 | Due from Fund 70 Utility System | 497,396 | |
| 10-00-11480 | Due from Disbursement | 68,062 | |
| 10-00-11490 | Due from Fund 90 Sports Complex | 56,816 | |
| 10-00-11499 | Due from Fund 99 Other | 766,839 | |
| 10-00-11500 | Other Receivable | (64,602) | |
| 10-00-13000 | Prepaid Insurance | 394,972 | |
| | **Total Assets:** | **8,931,090** | **$ 8,931,090** |
| **Liability** | | | |
| 10-00-20000 | Accounts Payable Fund 10 | 692,882 | |
| 10-00-20001 | Accounts Payable Pending | 137,228 | |
| 10-00-20010 | Accounts Payable-Other | 129,205 | |
| 10-00-21020 | Due to 1968 Sales Tax | (439,278) | |
| 10-00-21021 | Due to 1999 Sales Tax | (443) | |
| 10-00-21022 | Due to Fund 22 1981 Sales Tax | 19,526 | |
| 10-00-21040 | Due to Fund 40 Capital Projects | 3,575,284 | |
| 10-00-21045 | Due to Fund 45 Municipal Complex | (400,000) | |
| 10-00-21070 | Due to Fund 70 Utility System | 12,774 | |
| 10-00-21081 | Due to Payroll | 16,594 | |
| 10-00-21090 | Due to Fund 90 Sports Complex | 308 | |
| 10-00-21099 | Due to Fund 99 Other | 3,197,117 | |
| 10-00-21515 | Construction Deposit | 142,375 | |
| 10-00-22505 | Due to Fire Department | 228,297 | |
| | **Total Liability:** | **7,311,868** | |
| **Equity** | | | |
| 10-00-32000 | Fund Balance Unreserved | 906,547 | |
| | **Total Beginning Equity:** | **906,547** | |
| Total Revenue | | 10,450,020 | |
| Total Expense | | 9,737,345 | |
| **Revenues Over/Under Expense** | | **712,675** | |
| | **Total Equity and Current Surplus (Deficit):** | **1,619,223** | |
| | **Total Liabilities, Equity and Current Surplus (Deficit):** | | **$ 8,931,090** |

**Income Statement** — **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | 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 | 4,463,117 | 4,463,117 | - | 4,346,832 | 116,285 |
| 20-00-55000 | Miscellaneous Income | 3,000 | 3,000 | - | - | 3,000 |
| 20-00-56010 | Interest Income | - | - | - | 10,610 | (10,610) |
| 20-00-59430 | Transfer from Fund 30 Debt Service | 6,425,000 | 6,425,000 | - | - | 6,425,000 |
| | **Department: 00 - Non-Departmental Total:** | **10,891,117** | **10,891,117** | **-** | **4,357,442** | **6,533,674.30** |
| | **Revenue Total:** | **10,891,117** | **10,891,117** | **-** | **4,357,442** | **6,533,674.30** |
| **Expense** | | | | | | |
| **Department: 00 - Non-Departmental** | | | | | | |
| 20-00-59510 | Transfer to Fund 10 General | 2,145,000 | 2,145,000 | - | 185,566 | 1,959,434 |
| 20-00-59521 | Transfer to Fund 21 1999 Sales Tax | - | - | - | 185,566 | (185,566) |
| 20-00-59522 | Transfer to Fund 22 1981 Sales Tax | - | - | - | 185,566 | (185,566) |
| 20-00-59530 | Transfer to Fund 30 Debt Service | 413,228 | 413,228 | - | 816,731 | (403,503) |
| 20-00-59540 | Transfer to Fund 40 Capital Projects | 645,000 | 645,000 | - | - | 645,000 |
| 20-00-59599 | Transfer to Fund 99 Consolidated | - | - | - | 258,947 | (258,947) |
| 20-00-64600 | Professional Fees | - | - | - | 600 | (600) |
| 20-00-64610 | Accounting Fees | 11,430 | 11,430 | - | 11,190 | 240 |
| 20-00-64620 | Legal Fees | - | - | - | 625 | (625) |
| 20-00-64800 | Sales Tax Collection Expense | 23,186 | 23,186 | - | 21,767 | 1,419 |
| 20-00-70000 | Principal - L.P.S.B | 34,734 | 34,734 | - | 33,677 | 1,058 |
| 20-00-71970 | Transfer to Fund 70 Utility | 6,771,249 | 6,771,249 | - | - | 6,771,249 |
| | **Department: 00 - Non-Departmental Total:** | **10,043,826** | **10,043,826** | **-** | **1,700,234** | **8,343,592.26** |
| | **Expense Total:** | **10,043,826** | **10,043,826** | **-** | **1,700,234** | **8,343,592.26** |
| | **Fund: 20 - 1968 Sales Tax Fund Surplus (Deficit):** | **847,290** | **847,290** | **-** | **2,657,208** | |

**Balance Sheet** **As Of 05/31/2024**

| Account | Name | | Balance | |
|---|---|---|---|---|
| **Fund: 20 - 1968 Sales Tax Fund** | | | | |
| **Assets** | | | | |
| 20-00-10002 | Claim On Cash 20 | | 2,861,662 | |
| 20-00-10010 | HW 1968 1% Sales Tax #4514 | | 679,384 | |
| 20-00-11100 | Sales Tax Receivable | | (173,952) | |
| 20-00-11410 | Due from General | | 53,386 | |
| 20-00-11421 | Due from 1999 Sales Tax | | 65,556 | |
| 20-00-11422 | Due from 1981 Sales Tax | | 596,287 | |
| 20-00-11430 | Due from Debt Service | | 444,388 | |
| 20-00-11440 | Due from Fund 40 Capital Projects | | (1,754,119) | |
| | | **Total Assets:** | **2,772,593** | **$ 2,772,593** |
| **Liability** | | | | |
| 20-00-21010 | Due to General | | 1,078,555 | |
| 20-00-21021 | Due to 1999 Sales Tax | | (629) | |
| 20-00-21022 | Due to 1981 Sales Tax | | 11,224 | |
| 20-00-21040 | Due to Fund 40 Capital Projects | | (1,792,472) | |
| 20-00-21070 | Due to Fund 70 Utility System | | (49) | |
| 20-00-21099 | Due to Fund 99 Other | | (634,855) | |
| | | **Total Liability:** | **(1,338,225)** | |
| **Equity** | | | | |
| 20-00-30000 | Fund Balance | | 1,453,609 | |
| | | **Total Beginning Equity:** | **1,453,609** | |
| Total Revenue | | | 4,357,442 | |
| Total Expense | | | 1,700,234 | |
| **Revenues Over/Under Expense** | | | **2,657,208** | |
| | | **Total Equity and Current Surplus (Deficit):** | **4,110,818** | |
| | | **Total Liabilities, Equity and Current Surplus (Deficit):** | | **$ 2,772,593** |

**Income Statement** **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | 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 | 2,412,275 | - | 2,173,025 | 239,251 |
| 21-00-55000 | Miscellaneous Income | 4,500 | 4,500 | - | - | 4,500 |
| 21-00-56010 | Interest Income | - | - | 270 | 7,498 | (7,498) |
| 21-00-59420 | Transfer from Fund 20 1968 Sales Tax | - | - | - | 185,566 | (185,566) |
| 21-00-59440 | Transfer from Fund 40 Capital Projects | 500,000 | 500,000 | - | - | 500,000 |
| 21-00-71830 | Transfer from Fund 30 Debt Service | 6,355,000 | 6,355,000 | - | - | 6,355,000 |
| | **Department: 00 - Non-Departmental Total:** | **9,271,775** | **9,271,775** | **270** | **2,366,088** | **6,905,687.29** |
| | **Revenue Total:** | **9,271,775** | **9,271,775** | **270** | **2,366,088** | **6,905,687.29** |
| **Expense** | | | | | | |
| **Department: 00 - Non-Departmental** | | | | | | |
| 21-00-59530 | Transfer to Fund 30 Debt Service | 559,201 | 559,201 | - | 20,316 | 538,885 |
| 21-00-59570 | Transfer to Fund 70 Utility | 8,264,204 | 8,264,204 | 20,316 | 393,695 | 7,870,509 |
| 21-00-64610 | Accounting Fees | 11,430 | 11,430 | - | 11,190 | 240 |
| 21-00-64800 | Sales Tax Collection Expense | 11,593 | 11,593 | - | 10,882 | 711 |
| 21-00-70000 | Principal - L.P.S.B | 8,684 | 8,684 | - | 16,838 | (8,155) |
| | **Department: 00 - Non-Departmental Total:** | **8,855,111** | **8,855,111** | **20,316** | **452,922** | **8,402,189.65** |
| | **Expense Total:** | **8,855,111** | **8,855,111** | **20,316** | **452,922** | **8,402,189.65** |
| | **Fund: 21 - 1999 Sales Tax Fund Surplus (Deficit):** | **416,664** | **416,664** | **(20,046)** | **1,913,166** | |

**Balance Sheet** **As Of 05/31/2024**

| Account | Name | | Balance | |
|---|---|---|---|---|
| **Fund: 21 - 1999 Sales Tax Fund** | | | | |
| **Assets** | | | | |
| 21-00-10006 | Claim On Cash 21 | | 1,463,572 | |
| 21-00-10010 | HW 1999 1/2% Sales Tax #7856 | | 872,959 | |
| 21-00-11100 | Sales Tax Receivable | | 584,893 | |
| 21-00-11470 | Due from Utility | | (493,409) | |
| 21-00-11499 | Due from Consolidated | | (265) | |
| | | **Total Assets:** | **2,427,750** | **$ 2,427,750** |
| **Liability** | | | | |
| 21-00-20000 | Accounts Payable | | 19,291 | |
| 21-00-21022 | Due to 1981 Sales Tax | | 183,147 | |
| 21-00-21070 | Due to Utility | | (554,357) | |
| 21-00-22520 | Due to 1968 Sales Tax | | 64,509 | |
| | | **Total Liability:** | **(287,410)** | |
| **Equity** | | | | |
| 21-00-30000 | Fund Balance | | 801,994 | |
| | | **Total Beginning Equity:** | **801,994** | |
| Total Revenue | | | 2,366,088 | |
| Total Expense | | | 452,922 | |
| **Revenues Over/Under Expense** | | | **1,913,166** | |
| | | **Total Equity and Current Surplus (Deficit):** | **2,715,160** | |
| | | **Total Liabilities, Equity and Current Surplus (Deficit):** | | **$ 2,427,750** |

**Income Statement** **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | 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 | 2,412,275 | - | 2,173,024 | 239,252 |
| 22-00-44100 | State Grant Revenue | - | - | - | 36,000 | (36,000) |
| 22-00-44200 | Local Grant | 367,950 | 367,950 | 37,312 | 324,805 | 43,145 |
| 22-00-44600 | LACE Fines and Court Cost | 1,108,241 | 1,108,241 | 63,791 | 910,634 | 197,607 |
| 22-00-55000 | Miscellaneous Income | - | - | - | 4,149 | (4,149) |
| 22-00-55015 | Donations | - | - | - | 429 | (429) |
| 22-00-55030 | Insurance Proceeds | - | - | (1,000) | 15,545 | (15,545) |
| 22-00-55040 | Accident Reports | - | - | - | 7,202 | (7,202) |
| 22-00-55100 | State Supplemental Payments | 273,600 | 273,600 | - | - | 273,600 |
| 22-00-56010 | Interest Income | 2,416 | 2,416 | - | 6,176 | (3,760) |
| 22-00-71810 | Transfer from Fund 10 General | 1,896,180 | 1,896,180 | - | 600,000 | 1,296,180 |
| 22-00-72800 | Realized Gain(Loss) on Sale of Asset | - | - | - | 17,175 | (17,175) |
| | **Department: 00 - Non-Departmental Total:** | **6,060,662** | **6,060,662** | **100,103** | **4,095,138** | **1,965,523.84** |
| | **Revenue Total:** | **6,060,662** | **6,060,662** | **100,103** | **4,095,138** | **1,965,523.84** |
| **Expense** | | | | | | |
| **Department: 00 - Non-Departmental** | | | | | | |
| 22-00-64800 | Sales Tax Collection Expense | 11,632 | 11,632 | - | 10,882 | 750 |
| 22-00-70000 | Principal - L.P.S.B | 78,000 | 78,000 | - | 16,838 | 61,162 |
| 22-00-70200 | Interest Expense | 1,800 | 1,800 | - | - | 1,800 |
| 22-00-71930 | Transfer to Fund 30 Debt Service | 178,273 | 178,273 | - | 57,083 | 121,190 |
| | **Department: 00 - Non-Departmental Total:** | **269,705** | **269,705** | **-** | **84,804** | **184,901.48** |
| **Department: 60 - Police** | | | | | | |
| 22-60-60200 | Salaries and Wages | 1,695,707 | 1,695,707 | 175,472 | 1,391,951 | 303,757 |
| 22-60-60201 | Salaries and Wages OT | 110,111 | 110,111 | 8,689 | 97,899 | 12,212 |
| 22-60-60210 | Salary Increase | - | - | 3,702 | 7,433 | (7,433) |
| 22-60-60400 | State Supplemental Pay | 273,600 | 273,600 | - | 554 | 273,046 |
| 22-60-60800 | Payroll Taxes SS | 124,906 | 124,906 | 13,260 | 113,714 | 11,193 |
| 22-60-60801 | Payroll Taxes MC | 29,212 | 29,212 | 3,101 | 26,318 | 2,894 |
| 22-60-60802 | Payroll Taxes SUTA | 529 | 529 | 20 | 3,067 | (2,538) |
| 22-60-61000 | Pension ER | 21,378 | 21,378 | 1,374 | 11,693 | 9,685 |
| 22-60-61010 | Police Retirement | 737,602 | 737,602 | 77,689 | 623,745 | 113,858 |
| 22-60-61200 | Group Insurance | 272,016 | 272,016 | 26,646 | 212,357 | 59,659 |
| 22-60-62000 | Advertising | 36,000 | 36,000 | - | 11,963 | 24,038 |
| 22-60-62300 | Auto Expense | 141,691 | 141,691 | 12,859 | 80,766 | 60,925 |
| 22-60-62310 | Gas & Oil | 144,000 | 144,000 | 9,212 | 134,198 | 9,802 |
| 22-60-62350 | Auto Allowance | - | - | 1,000 | 8,000 | (8,000) |
| 22-60-62500 | Community Relations | 2,350 | 2,350 | - | 490 | 1,860 |
| 22-60-62600 | Computer Expense | 22,300 | 22,300 | 1,515 | 19,931 | 2,369 |
| 22-60-62700 | Conference Fees | 2,145 | 2,145 | - | 1,535 | 610 |
| 22-60-62800 | Contract Labor | - | - | - | 10,505 | (10,505) |
| 22-60-62900 | Contract Services | 30,932 | 30,932 | 8,550 | 34,062 | (3,130) |
| 22-60-62901 | Investigative Services & Labs | 8,430 | 8,430 | - | 3,883 | 4,547 |
| 22-60-62950 | Contract services - computer | 99,425 | 99,425 | 1,702 | 66,739 | 32,686 |
| 22-60-63000 | Lodging/Mileage/Meals Expense | 9,180 | 9,180 | - | 7,217 | 1,963 |
| 22-60-63200 | Credit Card Fees | 35 | 35 | (1,553) | (23,968) | 24,003 |
| 22-60-63205 | Bank Charges | 150 | 150 | - | 94 | 56 |
| 22-60-63400 | Dues & Subscriptions | 868 | 868 | - | 9,118 | (8,250) |
| 22-60-63500 | Police Equipment | 102,850 | 102,850 | - | 24,641 | 78,209 |
| 22-60-63520 | Radio Rental | 39,001 | 39,001 | - | 3,600 | 35,401 |
| 22-60-63800 | Insurance | 43,070 | 43,070 | - | 10,000 | 33,070 |
| 22-60-64000 | Janitorial expense | 32,400 | 32,400 | 3,304 | 29,058 | 3,342 |
| 22-60-64100 | Repairs & Maintenance | 21,500 | 21,500 | 1,680 | 9,184 | 12,316 |
| 22-60-64200 | Mardi Gras Expense | 42,094 | 42,094 | - | 52,300 | (10,206) |
| 22-60-64400 | Miscellaneous | 567 | 567 | - | 840 | (273) |
| 22-60-64500 | Office Expense | 22,791 | 22,791 | 767 | 22,710 | 81 |

**Income Statement** | **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| 22-60-64600 | Professional Fees | 11,430 | 11,430 | - | 2,390 | 9,040 |
| 22-60-64610 | Accounting Fees | 11,465 | 11,465 | - | 11,190 | 275 |
| 22-60-64620 | Legal Fees | 37,836 | 37,836 | - | 39,206 | (1,369) |
| 22-60-64700 | Rent Expense | - | - | - | 1,033 | (1,033) |
| 22-60-65200 | Police Supplies | 7,080 | 7,080 | - | 9,302 | (2,222) |
| 22-60-65300 | Telephone/Internet Expense | 67,227 | 67,227 | 8,873 | 67,329 | (102) |
| 22-60-65310 | Utilities | 21,600 | 21,600 | - | 24,466 | (2,866) |
| 22-60-65405 | Testing/Screening Employee | 19,158 | 19,158 | 474 | 5,812 | 13,346 |
| 22-60-65410 | Testing/Screening Non-Employee | - | - | - | 963 | (963) |
| 22-60-65500 | Training | 3,150 | 3,150 | 1,075 | 5,031 | (1,881) |
| 22-60-65900 | Uniform Expense | 40,223 | 40,223 | 1,025 | 17,313 | 22,910 |
| 22-60-68100 | Capital Outlay - Buildings & Improvements | - | 33,000 | - | 25,272 | 7,728 |
| 22-60-68300 | Capital Outlay - Furn, Fix & Equipment | 269,897 | 269,897 | - | 287,207 | (17,310) |
| 22-60-68400 | Capital Outlay - Auto & Truck | - | - | 52,675 | 234,228 | (234,228) |
| | **Department: 60 - Police Total:** | **4,555,907** | **4,588,907** | **413,111** | **3,736,336** | **852,571.72** |
| **Department: 61 - SRO** | | | | | | |
| 22-61-60200 | SRO | 317,610 | 317,610 | 37,409 | 288,863 | 28,747 |
| 22-61-60201 | SRO OT | 9,562 | 9,562 | 255 | 10,432 | (869) |
| 22-61-60800 | Payroll Taxes SS | 23,409 | 23,409 | 2,759 | 18,765 | 4,645 |
| 22-61-60801 | Payroll Taxes MC | 5,475 | 5,475 | 645 | 4,388 | 1,086 |
| 22-61-60802 | Payroll Taxes SUTA | 103 | 103 | - | 117 | (14) |
| 22-61-61000 | Pension ER | - | - | 474 | 2,340 | (2,340) |
| | **Department: 61 - SRO Total:** | **356,159** | **356,159** | **41,543** | **324,905** | **31,253.94** |
| **Department: 62 - LACE** | | | | | | |
| 22-62-60200 | LACE Salaries | 191,738 | 191,738 | 16,898 | 152,142 | 39,596 |
| 22-62-60800 | LACE Payroll Taxes SS | 11,888 | 11,888 | 56 | 699 | 11,189 |
| 22-62-60801 | LACE Payroll Taxes MC | 2,780 | 2,780 | 13 | 147 | 2,633 |
| 22-62-60802 | LACE Payroll Taxes SUTA | 366 | 366 | - | 8 | 359 |
| 22-62-63100 | LACE Court Costs | 313,595 | 313,595 | 15,298 | 236,390 | 77,205 |
| 22-62-64600 | LACE Professional Fees | - | - | - | 784 | (784) |
| 22-62-64620 | LACE Legal Fees | 36,705 | 36,705 | 3,270 | 35,078 | 1,628 |
| | **Department: 62 - LACE Total:** | **557,072** | **557,072** | **35,534** | **425,247** | **131,824.26** |
| **Department: 64 - Civil Service** | | | | | | |
| 22-64-60600 | Civil Service Salaries | 4,200 | 4,200 | 600 | 6,350 | (2,150) |
| 22-64-60800 | Payroll Taxes SS | 260 | 260 | 37 | 399 | (138) |
| 22-64-60801 | Payroll Taxes MC | 61 | 61 | 9 | 87 | (26) |
| 22-64-60802 | Payroll Taxes SUTA | 8 | 8 | - | 2 | 6 |
| 22-64-64620 | Legal Fees | - | - | - | 573 | (573) |
| | **Department: 64 - Civil Service Total:** | **4,530** | **4,530** | **646** | **7,411** | **-2,880.94** |
| **Department: 74 - Parks** | | | | | | |
| 22-74-60200 | Salaries and Wages | 99,836 | 99,836 | 6,299 | 80,143 | 19,693 |
| 22-74-60201 | Salaries and Wages OT | 20,382 | 20,382 | 2,288 | 10,115 | 10,267 |
| 22-74-60800 | Payroll Taxes SS | 8,346 | 8,346 | 513 | 6,887 | 1,459 |
| 22-74-60801 | Payroll Taxes MC | 1,952 | 1,952 | 120 | 1,611 | 341 |
| 22-74-60802 | Payroll Taxes SUTA | 29 | 29 | - | 31 | (1) |
| 22-74-61000 | Pension ER | 3,237 | 3,237 | - | 2,018 | 1,218 |
| | **Department: 74 - Parks Total:** | **133,782** | **133,782** | **9,221** | **100,805** | **32,977.05** |
| | **Expense Total:** | **5,877,155** | **5,910,155** | **500,055** | **4,679,508** | **1,230,647.51** |
| | **Fund: 22 - 1981 Sales Tax Fund Surplus (Deficit):** | **183,507** | **150,507** | **(399,952)** | **(584,370)** | |

**Balance Sheet** **As Of 05/31/2024**

| Account | Name | | Balance | |
|---|---|---|---|---|
| **Fund: 22 - 1981 Sales Tax Fund** | | | | |
| **Assets** | | | | |
| 22-00-10005 | Claim On Cash | | (405,853) | |
| 22-00-10010 | HW Police Department #5681 | | 749,770 | |
| 22-00-10015 | HW LACE #9273 | | 25,959 | |
| 22-00-10016 | HW Police Evidence #7356 | | 38,448 | |
| 22-00-10200 | Cash on Hand | | 200 | |
| 22-00-11100 | Sales Tax Receivable | | 204,021 | |
| 22-00-11300 | Grants Receivable | | 255 | |
| 22-00-11410 | Due from General | | 20,399 | |
| 22-00-11420 | Due from 1968 Sales Tax | | 195,000 | |
| 22-00-11500 | Other Receivable | | 300,000 | |
| 22-00-11510 | Accounts Receivable - Other | | 540 | |
| 22-00-13000 | Prepaid Insurance | | 151,015 | |
| | | **Total Assets:** | **1,279,756** | **$ 1,279,756** |
| **Liability** | | | | |
| 22-00-20000 | 1981 Accounts Payable | | 125,373 | |
| 22-00-20001 | Accounts Payable Pending | | (100,016) | |
| 22-00-21020 | Due to 1968 Sales Tax | | 595,240 | |
| 22-00-21081 | Due to Payroll | | 139,017 | |
| 22-00-21099 | Due To Other Funds | | 991,595 | |
| 22-00-21500 | Other Liabilities | | 38,448 | |
| | | **Total Liability:** | **1,789,657** | |
| **Equity** | | | | |
| 22-00-30000 | Fund Balance | | 74,468 | |
| | | **Total Beginning Equity:** | **74,468** | |
| Total Revenue | | | 4,095,138 | |
| Total Expense | | | 4,679,508 | |
| **Revenues Over/Under Expense** | | | **(584,370)** | |
| | | **Total Equity and Current Surplus (Deficit):** | **(509,902)** | |
| | | **Total Liabilities, Equity and Current Surplus (Deficit):** | | **$ 1,279,756** |

**Income Statement** **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | 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 | 4,473,473 | - | 4,350,056 | 123,417 |
| 23-00-56010 | Interest Income | 30,000 | 30,000 | 1,444 | 59,589 | (29,589) |
| 23-00-59410 | Transfer from Fund 10 General | - | - | - | 32,000 | (32,000) |
| 23-00-59440 | Transfer from Fund 40 Capital Projects | 1,000,000 | 1,000,000 | - | - | 1,000,000 |
| | **Department: 00 - Non-Departmental Total:** | **5,503,473** | **5,503,473** | **1,444** | **4,441,646** | **1,061,827.43** |
| | **Revenue Total:** | **5,503,473** | **5,503,473** | **1,444** | **4,441,646** | **1,061,827.43** |
| **Expense** | | | | | | |
| **Department: 00 - Non-Departmental** | | | | | | |
| 23-00-59530 | Transfer to Fund 30 Debt Service | 2,400,000 | 2,400,000 | 198,987 | 1,428,539 | 971,461 |
| 23-00-59590 | Transfer to Fund 90 Sports Complex | 16,432,960 | 16,432,960 | - | 304,416 | 16,128,544 |
| 23-00-64600 | Professional Fees | 1,500 | 1,500 | - | 400 | 1,101 |
| 23-00-64610 | Accounting Fees | 11,560 | 11,560 | - | 12,780 | (1,220) |
| 23-00-64620 | Legal Fees | - | - | - | 625 | (625) |
| 23-00-64800 | Sales Tax Collection Expense | 23,180 | 23,180 | - | 21,772 | 1,409 |
| 23-00-70000 | Principal - L.P.S.B | 1,592 | 1,592 | - | 1,543 | 48 |
| 23-00-70600 | Cost of Issuance | - | - | - | 332 | (332) |
| | **Department: 00 - Non-Departmental Total:** | **18,870,792** | **18,870,792** | **198,987** | **1,770,407** | **17,100,385.12** |
| | **Expense Total:** | **18,870,792** | **18,870,792** | **198,987** | **1,770,407** | **17,100,385.12** |
| | **Fund: 23 - Recreational Facility Sales Tax Fund Surplus (Deficit):** | **(13,367,319)** | **(13,367,319)** | **(197,543)** | **2,671,239** | |

## Balance Sheet

**As Of 05/31/2024**

| Account | Name | | Balance | |
|---|---|---|---|---|
| **Fund: 23 - Recreational Facility Sales Tax Fund** | | | | |
| **Assets** | | | | |
| 23-00-10009 | Claim On Cash | | 1,344,290 | |
| 23-00-10010 | FH 2012 1% Rec Fac S.T. #0114 | | 2,063 | |
| 23-00-10022 | HW 2023 $14M Sports Complex Expansion #6750 | | 4,193,146 | |
| 23-00-10024 | HW 2012 1% Rec Fac S.T. #0269 | | 1,317,801 | |
| 23-00-11100 | Sales Tax Receivable | | 1,229,103 | |
| 23-00-11499 | Due from Fund 99 Other | | 4,906,291 | |
| 23-00-16023 | HW 2023 $14M Sports Complex Exp Reserv #7617 | | 732,820 | |
| | | **Total Assets:** | **13,725,514** | **$ 13,725,514** |
| **Liability** | | | | |
| 23-00-20000 | Accounts Payable Fund 23 | | 1,132,252 | |
| 23-00-21090 | Due to Fund 90 Sports Complex | | 1,000,000 | |
| 23-00-21099 | Due to Fund 99 Other | | (6,323,609) | |
| | | **Total Liability:** | **(4,191,357)** | |
| **Equity** | | | | |
| 23-00-30000 | Fund Balance | | 15,245,633 | |
| | | **Total Beginning Equity:** | **15,245,633** | |
| Total Revenue | | | 4,441,646 | |
| Total Expense | | | 1,770,407 | |
| **Revenues Over/Under Expense** | | | **2,671,239** | |
| | | **Total Equity and Current Surplus (Deficit):** | **17,916,872** | |
| | | **Total Liabilities, Equity and Current Surplus (Deficit):** | | **$ 13,725,514** |

**Income Statement** **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | 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 | - | - | - | 85 | (85) |
| 30-00-56010 | Interest Income | 36,097 | 36,097 | 953 | 52,768 | (16,671) |
| 30-00-59200 | Proceeds from Issuance of Debt | 12,780,000 | 12,780,000 | - | - | 12,780,000 |
| 30-00-59410 | Transfer from Fund 10 General | 3,800,000 | 3,800,000 | - | 85,611 | 3,714,389 |
| 30-00-59420 | Transfer from Fund 20 1968 Sales Tax | 413,228 | 413,228 | - | 1,225,096 | (811,869) |
| 30-00-59421 | Transfer from Fund 21 1999 Sales Tax | 559,201 | 559,201 | - | - | 559,201 |
| 30-00-59422 | Transfer from Fund 22 1981 Sales Tax | 178,273 | 178,273 | - | 57,083 | 121,190 |
| 30-00-59423 | Transfer from Fund 23 Rec Facility Sales Tax | 2,400,000 | 2,400,000 | 198,987 | 1,428,539 | 971,461 |
| 30-00-71920 | Transfer to Fund 20 1968 Sales Tax | 6,425,000 | - | - | - | - |
| | **Department: 00 - Non-Departmental Total:** | **26,591,799** | **20,166,799** | **199,940** | **2,849,183** | **17,317,616.35** |
| | **Revenue Total:** | **26,591,799** | **20,166,799** | **199,940** | **2,849,183** | **17,317,616.35** |
| **Expense** | | | | | | |
| **Department: 00 - Non-Departmental** | | | | | | |
| 30-00-59510 | Transfer to Fund 10 General | - | - | - | 54,433 | (54,433) |
| 30-00-59520 | Transfer to Fund 20 1968 Sales Tax | - | 6,425,000 | - | - | 6,425,000 |
| 30-00-59545 | Transfer to Fund 45 Municipal Complex | - | - | - | (732) | 732 |
| 30-00-64400 | Miscellaneous | - | - | - | (0) | 0 |
| 30-00-64600 | Professional Fees | 5,614 | 5,614 | - | 1,850 | 3,764 |
| 30-00-70020 | 2014 HW $3.5M Sales Tax Bond - Principal | 320,000 | 320,000 | 320,000 | 320,000 | - |
| 30-00-70035 | 2016 HW $3.565M Sales Tax Refun Bond - Principal | 335,000 | 335,000 | 335,000 | 335,000 | - |
| 30-00-70040 | 2017 CH $2.24M S.T. Bond - Principal #3016 | 220,000 | 220,000 | 200,000 | 200,000 | 20,000 |
| 30-00-70045 | 2018 RG $7M Municipal Complex - Principal | 275,000 | 275,000 | - | 275,000 | - |
| 30-00-70050 | 2021 RG $10M Sales Tax Rev/Refund Bond - Principa | 375,000 | 375,000 | 375,000 | 375,000 | - |
| 30-00-70055 | 2022 RG $9M Sales Tax Revenue Bond - Principal | 295,000 | 295,000 | 295,000 | 295,000 | - |
| 30-00-70070 | 2017 $575K S.T. Excess Revenue Bond - Principal | 55,000 | 55,000 | 55,000 | 55,000 | - |
| 30-00-70071 | 2022 $8.5M LDH Water Revenue Bond - Principal | - | - | 53,000 | 53,000 | (53,000) |
| 30-00-70090 | 2013 RG $9.5M Rec Fac S.T. Rev Bond - Principal | 425,000 | 425,000 | - | 425,000 | - |
| 30-00-70091 | 2017 FH $7.64M Rec Fac S.T. Rev Ref Bond - Prin | 475,000 | 475,000 | - | 475,000 | - |
| 30-00-70092 | 2021 INVSTR $5M Rec Fac S.T. Rev Bond - Principal | 465,000 | 465,000 | - | 465,000 | - |
| 30-00-70220 | 2014 $3.5M Sales Tax Bond - Interest | 23,377 | 23,377 | 11,689 | 23,377 | - |
| 30-00-70235 | 2016 $3.565M Sales Tax Refunding Bond - Interest | 47,969 | 47,969 | 23,984 | 47,969 | 0 |
| 30-00-70240 | 2017 CH $2.24M S.T. Bond - Interest #3016 | 50,915 | 50,915 | 25,458 | 25,458 | 25,457 |
| 30-00-70245 | 2018 RG $7M Municipal Complex - Interest | 233,500 | 233,500 | - | 119,500 | 114,000 |
| 30-00-70250 | 2021 $10M Sales Tax Rev/Refund Bond - Interest | 378,250 | 378,250 | 189,125 | 378,250 | - |
| 30-00-70255 | 2022 $9M Sales Tax Revenue Bond - Interest | 404,681 | 404,681 | 202,341 | 404,681 | (0) |
| 30-00-70270 | 2017 $575K Excess Revenue Bond - Interest | 6,463 | 6,463 | 3,231 | 6,463 | 1 |
| 30-00-70271 | 2022 $8.5M LDH Water Revenue Bond - Interest | - | - | 24,523 | 24,523 | (24,523) |
| 30-00-70290 | 2013 $9.5M Rec Fac S.T. Revenue Bond - Interest | 171,506 | 171,506 | - | 88,675 | 82,831 |
| 30-00-70291 | 2017 $7.64M Rec Fac S.T. Rev/Ref Bond - Interest | 118,908 | 118,908 | - | 62,174 | 56,735 |
| 30-00-70292 | 2021 INVSTR $5M Rec Fac S.T. Rev Bond - Interest | 64,256 | 64,256 | - | 33,860 | 30,396 |
| 30-00-70293 | 2023 $14M Rec Fac S.T. Revenue Bond - Interest | 610,123 | 610,123 | - | 286,164 | 323,959 |
| 30-00-71921 | Transfer to Fund 21 1999 Sales Tax | 6,355,000 | 6,355,000 | - | - | 6,355,000 |
| 30-00-71940 | Transfer to Fund 40 Capital Projects | 5,139,543 | 5,139,543 | - | - | 5,139,543 |
| | **Department: 00 - Non-Departmental Total:** | **16,850,105** | **23,275,105** | **2,113,350** | **4,829,643** | **18,445,461.63** |
| | **Expense Total:** | **16,850,105** | **23,275,105** | **2,113,350** | **4,829,643** | **18,445,461.63** |
| | **Fund: 30 - Debt Service Fund Surplus (Deficit):** | **9,741,694** | **(3,108,306)** | **(1,913,410)** | **(1,980,460)** | |

**Balance Sheet** **As Of 05/31/2024**

| Account | Name | Balance | |
|---|---|---|---|
| **Fund: 30 - Debt Service Fund** | | | |
| **Assets** | | | |
| 30-00-10003 | Claim On Cash 21 | (135,570) | |
| 30-00-10025 | FM 2017 Water Refunding Sales Tax Sinking #1187 | 164,931 | |
| 30-00-10026 | HW Rec. Facility S.T. Sinking Fund #6380 | 914,244 | |
| 30-00-10061 | HW 2018 $7M Municipal Complex Sinking Fund #6372 | 17,311 | |
| 30-00-16008 | INVESCO Rec. Facility Bond Reserve #0028 | 717,805 | |
| 30-00-16030 | FM Sales Tax Refunding Bond Reserve #1165 | 2,245,262 | |
| 30-00-16036 | CF Rec Fac S. T. Bond Reserve #7477 | 1,000 | |
| | **Total Assets:** | **3,924,983** | **$ 3,924,983** |
| **Liability** | | | |
| 30-00-20000 | Accounts Payable | (607,921) | |
| 30-00-21010 | Due to General | 112,667 | |
| 30-00-21020 | Due to 1968 Sales Tax | 1,771,050 | |
| 30-00-21022 | Due to 1981 Sales Tax | 42,806 | |
| | **Total Liability:** | **1,318,601** | |
| **Equity** | | | |
| 30-00-30000 | Fund Balance | 4,586,842 | |
| | **Total Beginning Equity:** | **4,586,842** | |
| Total Revenue | | 2,849,183 | |
| Total Expense | | 4,829,643 | |
| **Revenues Over/Under Expense** | | **(1,980,460)** | |
| | **Total Equity and Current Surplus (Deficit):** | **2,606,382** | |
| | **Total Liabilities, Equity and Current Surplus (Deficit):** | | **$ 3,924,983** |

| | | 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 | 13,632,119 | 13,632,119 | - | 3,729,549 | 9,902,570 |
| 40-00-44100 | State Grant Revenue | 22,820,000 | 22,820,000 | - | 500,000 | 22,320,000 |
| 40-00-56010 | Interest Income | - | - | 3 | 2,398 | (2,398) |
| 40-00-71810 | Transfer from Fund 10 General | - | - | - | 2,720,227 | (2,720,227) |
| 40-00-71820 | Transfer from Fund 20 1968 Sales Tax | 645,000 | 645,000 | - | - | 645,000 |
| 40-00-71830 | Transfer from Fund 30 Debt Service | 5,139,543 | 5,139,543 | - | - | 5,139,543 |
| | **Department: 00 - Non-Departmental Total:** | **42,236,662** | **42,236,662** | **3** | **6,952,174** | **35,284,487.79** |
| | **Revenue Total:** | **42,236,662** | **42,236,662** | **3** | **6,952,174** | **35,284,487.79** |
| **Expense** | | | | | | |
| **Department: 00 - Non-Departmental** | | | | | | |
| 40-00-64600 | Professional Fees | - | - | 2,500 | 4,000 | (4,000) |
| 40-00-68200 | Road Improvement Projects | 30,051,662 | 30,051,662 | - | 2,762,497 | 27,289,164 |
| 40-00-68220 | Roundabout Projects | 3,625,000 | 3,625,000 | - | (136,377) | 3,761,377 |
| 40-00-68230 | Drainage Projects - Detention Pond | 8,560,000 | 8,560,000 | 142,290 | 2,936,515 | 5,623,485 |
| 40-00-70600 | Cost of Issuance | 140,000 | 140,000 | - | - | 140,000 |
| 40-00-71910 | Transfer to Fund 10 General | 3,640,504 | 3,640,504 | - | - | 3,640,504 |
| 40-00-71921 | Transfer to Fund 21 1999 Sales Tax | 500,000 | 500,000 | - | - | 500,000 |
| 40-00-71923 | Transfer to Fund 23 Rec Facility Sales Tax | 1,000,000 | 1,000,000 | - | - | 1,000,000 |
| | **Department: 00 - Non-Departmental Total:** | **47,517,165** | **47,517,165** | **144,790** | **5,566,636** | **41,950,529.78** |
| | **Expense Total:** | **47,517,165** | **47,517,165** | **144,790** | **5,566,636** | **41,950,529.78** |
| | **Fund: 40 - Capital Projects Fund Surplus (Deficit):** | **(5,280,504)** | **(5,280,504)** | **(144,787)** | **1,385,538** | |

**Balance Sheet** **As Of 05/31/2024**

| Account | Name | Balance | |
|---|---|---|---|
| **Fund: 40 - Capital Projects Fund** | | | |
| **Assets** | | | |
| 40-00-10004 | Claim On Cash 40 | 1,857,749 | |
| 40-00-10035 | FM 2017 $3.5M Bond Issue #4014 | 7,610 | |
| 40-00-10046 | HW 2022 $9M S.T. Refunding Bonds #7671 | 630,322 | |
| 40-00-10065 | HW 2021 $10M Sales Tax 2011 Refunding Bond #2882 | 11,260 | |
| 40-00-10101 | CS 2023 $4.2M Treasury Bond Investments | 4,254,659 | |
| 40-00-11410 | Due from General | 1,600,048 | |
| 40-00-11499 | Due from Consolidated | (20,224) | |
| | **Total Assets:** | **8,341,424** | **$ 8,341,424** |
| **Liability** | | | |
| 40-00-20000 | Accounts Payable | 10,500 | |
| 40-00-20001 | Accounts Payable Pending | (103,805) | |
| 40-00-20005 | Unearned Revenue | 935,669 | |
| 40-00-20010 | Accounts Payable | (142,449) | |
| 40-00-20400 | Retainage Payable | 782,485 | |
| 40-00-21020 | Due to Fund 20 1968 | 38,353 | |
| | **Total Liability:** | **1,520,754** | |
| **Equity** | | | |
| 40-00-30000 | Fund Balance | 5,435,132 | |
| | **Total Beginning Equity:** | **5,435,132** | |
| Total Revenue | | 6,952,174 | |
| Total Expense | | 5,566,636 | |
| **Revenues Over/Under Expense** | | **1,385,538** | |
| | **Total Equity and Current Surplus (Deficit):** | **6,820,670** | |
| | **Total Liabilities, Equity and Current Surplus (Deficit):** | | **$ 8,341,424** |

**Income Statement** | **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | 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 | - | - | - | 19,729 | (19,729) |
| | **Department: 00 - Non-Departmental Total:** | **-** | **-** | **-** | **19,729** | **-19,729.06** |
| | **Revenue Total:** | **-** | **-** | **-** | **19,729** | **-19,729.06** |
| **Expense** | | | | | | |
| **Department: 00 - Non-Departmental** | | | | | | |
| 45-00-63600 | Engineering Fees | - | - | - | 3,908 | (3,908) |
| 45-00-64620 | Legal Fees | - | - | - | 625 | (625) |
| 45-00-68300 | Capital Outlay - Furn, Fix & Equipment | - | - | - | 24,997 | (24,997) |
| | **Department: 00 - Non-Departmental Total:** | **-** | **-** | **-** | **29,530** | **-29,529.68** |
| | **Expense Total:** | **-** | **-** | **-** | **29,530** | **-29,529.68** |
| | **Fund: 45 - Municipal Complex Capital Projects Surplus (Deficit):** | **-** | **-** | **-** | **(9,801)** | |

**Balance Sheet** **As Of 05/31/2024**

| Account | Name | | Balance | |
|---|---|---|---|---|
| **Fund: 45 - Municipal Complex Capital Projects** | | | | |
| **Assets** | | | | |
| 45-00-10000 | Claim On Cash | | (625) | |
| 45-00-11025 | Accounts Receivable Accrued | | (3,908) | |
| 45-00-16009 | INVESCO 2018 $7M Mun Complex Bond Reserve #0029 | | 552,153 | |
| 45-00-16013 | CF 2018 $7M Municipal Complex Bond Reserve #7488 | | 1,000 | |
| | | **Total Assets:** | **548,621** | **$ 548,621** |
| **Liability** | | | | |
| 45-00-21010 | Due to General | | 473,461 | |
| 45-00-21030 | Due to Fund 30: Debt Service | | (732) | |
| | | **Total Liability:** | **472,728** | |
| **Equity** | | | | |
| 45-00-30000 | Fund Balance | | 85,693 | |
| | | **Total Beginning Equity:** | **85,693** | |
| Total Revenue | | | 19,729 | |
| Total Expense | | | 29,530 | |
| **Revenues Over/Under Expense** | | | **(9,801)** | |
| | | **Total Equity and Current Surplus (Deficit):** | **75,893** | |
| | | **Total Liabilities, Equity and Current Surplus (Deficit):** | | **$ 548,621** |

**Income Statement** **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| **Fund: 70 - Utility Fund** | | | | | | |
| **Revenue** | | | | | | |
| **Department: 00 - Non-Departmental** | | | | | | |
| 70-00-71810 | Transfer from Fund 10 General | - | - | 11,624 | 129,182 | (129,182) |
| 70-00-71821 | Transfer from Fund 21 1999 Sales Tax | - | - | 20,316 | 319,882 | (319,882) |
| 70-00-71822 | Transfer from Fund 22 1981 Sales Tax | - | - | - | 12,864 | (12,864) |
| 70-00-71910 | Transfer to Fund 10 General | 3,800,000 | - | - | - | - |
| 70-00-72200 | Interest Income | - | - | - | 564 | (564) |
| | **Department: 00 - Non-Departmental Total:** | **3,800,000** | **-** | **31,940** | **462,493** | **-462,492.99** |
| **Department: 50 - Waterworks** | | | | | | |
| 70-50-48000 | Water Charges | 4,142,532 | 4,142,532 | 293,305 | 3,085,612 | 1,056,919 |
| 70-50-48005 | Water Tap Fee | 252,410 | 252,410 | 25,800 | 130,200 | 122,210 |
| 70-50-48007 | Water Meter Fee - 3/4 inch | - | - | 44,900 | 146,600 | (146,600) |
| 70-50-48010 | Water Meter Fee - 1 inch | 535,944 | 535,944 | 17,100 | 331,100 | 204,844 |
| 70-50-48015 | Water Meter Fee - 2 inches | - | - | - | 4,300 | (4,300) |
| 70-50-55000 | Miscellaneous Income | 54,125 | 54,125 | 500 | 4,600 | 49,525 |
| 70-50-55005 | Reconnect Fees | - | - | 300 | 8,650 | (8,650) |
| 70-50-55010 | Penalties 10% | 150,000 | 150,000 | 5,817 | 68,975 | 81,025 |
| 70-50-72000 | 3% Millage | - | 520,335 | 454,013 | 585,160 | (64,825) |
| 70-50-72200 | Interest Income | 2,887 | 2,887 | - | 1,101 | 1,787 |
| 70-50-72900 | Sales Tax Vendor Compensation | - | - | - | 24 | (24) |
| 70-50-73020 | Capital Contributions | 50,000 | 50,000 | - | - | 50,000 |
| | **Department: 50 - Waterworks Total:** | **5,187,898** | **5,708,232** | **841,735** | **4,366,322** | **1,341,910.24** |
| **Department: 52 - Sewerage** | | | | | | |
| 70-52-48100 | Sewer Charges | 2,761,663 | 2,761,663 | 215,571 | 2,166,781 | 594,882 |
| 70-52-48105 | Sewer Tap Fee | - | - | 1,850 | 5,100 | (5,100) |
| 70-52-48110 | Sewer Inspection Fee | - | - | 250 | 65,050 | (65,050) |
| 70-52-55000 | Miscellaneous Income | 5,000 | 5,000 | - | 250 | 4,750 |
| 70-52-55010 | Penalties | 48,579 | 48,579 | 4,383 | 45,186 | 3,393 |
| 70-52-72200 | Interest Income | 404 | 404 | - | 277 | 126 |
| 70-52-73010 | State Grant | - | - | 20,000 | 54,000 | (54,000) |
| | **Department: 52 - Sewerage Total:** | **2,815,646** | **2,815,646** | **242,054** | **2,336,644** | **479,001.40** |
| **Department: 54 - Garbage** | | | | | | |
| 70-54-48200 | Garbage Charges | 1,900,745 | 1,900,745 | 181,251 | 1,747,634 | 153,111 |
| 70-54-55000 | Miscellaneous Income | 3,000 | 3,000 | - | - | 3,000 |
| 70-54-55010 | Penalties | 33,105 | 33,105 | 3,567 | 32,993 | 112 |
| | **Department: 54 - Garbage Total:** | **1,936,850** | **1,936,850** | **184,818** | **1,780,627** | **156,223.27** |
| | **Revenue Total:** | **13,740,394** | **10,460,728** | **1,300,547** | **8,946,086** | **1,514,641.92** |
| **Expense** | | | | | | |
| **Department: 00 - Non-Departmental** | | | | | | |
| 70-00-59510 | Transfer to Fund 10 General | - | 3,800,000 | - | 100,000 | 3,700,000 |
| | **Department: 00 - Non-Departmental Total:** | **-** | **3,800,000** | **-** | **100,000** | **3,700,000.00** |
| **Department: 10 - Administration** | | | | | | |
| 70-10-60200 | Salaries and Wages | 173,427 | 173,427 | 19,255 | 154,717 | 18,711 |
| 70-10-60201 | Salaries and Wages OT | - | - | 220 | 1,537 | (1,537) |
| 70-10-60800 | Payroll Taxes SS | 9,140 | 9,140 | 1,086 | 8,860 | 280 |
| 70-10-60801 | Payroll Taxes MC | 2,950 | 2,950 | 254 | 2,072 | 878 |
| 70-10-60802 | Payroll Taxes SUTA | 50 | 50 | - | 333 | (283) |
| 70-10-61000 | Pension ER | 9,539 | 9,539 | 1,182 | 9,464 | 75 |
| 70-10-61200 | Group Insurance | 24,280 | 24,280 | 3,463 | 25,178 | (898) |
| 70-10-62950 | Contract services - computer | - | - | - | 5,759 | (5,759) |
| 70-10-63800 | Insurance | - | - | - | 1,000 | (1,000) |
| 70-10-64600 | Professional Fees | - | - | 4,087 | 48,739 | (48,739) |
| 70-10-65405 | Testing/Screening Employee | - | - | - | 54 | (54) |
| 70-10-65900 | Uniform Expense | 800 | 800 | - | 1,057 | (257) |
| 70-10-66100 | Lease Expense | - | - | - | 587 | (587) |
| | **Department: 10 - Administration Total:** | **220,186** | **220,186** | **29,547** | **259,357** | **-39,171.25** |

**Income Statement** **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| **Department: 50 - Waterworks** | | | | | | |
| 70-50-60200 | Salaries and Wages | 637,393 | 637,393 | 66,761 | 530,871 | 106,523 |
| 70-50-60201 | Salaries and Wages OT | 78,558 | 78,558 | 2,284 | 27,849 | 50,709 |
| 70-50-60800 | Payroll Taxes SS | 39,886 | 39,886 | 4,187 | 33,834 | 6,051 |
| 70-50-60801 | Payroll Taxes MC | 10,381 | 10,381 | 979 | 7,834 | 2,547 |
| 70-50-60802 | Payroll Taxes SUTA | 1,500 | 1,500 | 15 | 943 | 557 |
| 70-50-61000 | Pension ER | 35,798 | 35,798 | 3,860 | 29,599 | 6,199 |
| 70-50-61200 | Group Insurance | 138,824 | 138,824 | 8,661 | 71,669 | 67,155 |
| 70-50-62300 | Auto Expense | 2,500 | 2,500 | 2,000 | 2,878 | (378) |
| 70-50-62310 | Gas Diesel Oil | 104 | 104 | - | 7,464 | (7,360) |
| 70-50-62800 | Contract Labor | - | - | - | 495 | (495) |
| 70-50-62900 | Contract Services | 86,441 | 86,441 | 7,536 | 48,566 | 37,875 |
| 70-50-62950 | Contract services - computer | 65,000 | 65,000 | 2,368 | 43,430 | 21,570 |
| 70-50-63000 | Lodging/Mileage/Meals Expense | 998 | 998 | - | 2,425 | (1,427) |
| 70-50-63200 | Credit Card Fees | 48,853 | 48,853 | 115 | 6,198 | 42,655 |
| 70-50-63205 | Bank Charges | 12,000 | 12,000 | - | 1,083 | 10,917 |
| 70-50-63300 | Depreciation | 449,317 | 449,317 | 37,443 | 411,874 | 37,443 |
| 70-50-63400 | Dues & Subscriptions | 1,050 | 1,050 | - | 1,075 | (25) |
| 70-50-63600 | Engineering Fees | 21,913 | 21,913 | 2,726 | 8,731 | 13,182 |
| 70-50-63700 | Garbage Collection | - | - | - | 6,414 | (6,414) |
| 70-50-63800 | Insurance | 63,277 | 63,277 | 5,273 | 58,004 | 5,273 |
| 70-50-63900 | Water Meter Inspection | - | - | - | 4,170 | (4,170) |
| 70-50-64100 | Repairs & Maintenance | 160,317 | 160,317 | 26,316 | 185,200 | (24,882) |
| 70-50-64400 | Miscellaneous | 124 | 124 | - | 241 | (118) |
| 70-50-64500 | Office Expense | 48,582 | 48,582 | 140 | 4,301 | 44,281 |
| 70-50-64600 | Professional Fees | 27,393 | 27,393 | 596 | 50,890 | (23,497) |
| 70-50-64610 | Accounting Fees | 13,775 | 13,775 | - | 27,730 | (13,955) |
| 70-50-64620 | Legal Fees | 75 | 75 | - | 37 | 38 |
| 70-50-64660 | Grant Consulting Services | - | - | - | 228 | (228) |
| 70-50-64800 | Sales Tax Expense | 7,819 | 7,819 | - | - | 7,819 |
| 70-50-64810 | Property Tax | - | - | - | 143 | (143) |
| 70-50-65200 | Supplies | 416,430 | 416,430 | - | 270,906 | 145,524 |
| 70-50-65210 | Chemicals | 20,000 | 20,000 | 807 | 38,497 | (18,497) |
| 70-50-65300 | Telephone/Internet Expense | 16,000 | 16,000 | 1,866 | 21,568 | (5,568) |
| 70-50-65310 | Utilities | 18,943 | 18,943 | 122 | 10,719 | 8,223 |
| 70-50-65400 | Utility Testing | 5,300 | 5,300 | - | 23,402 | (18,102) |
| 70-50-65405 | Testing/Screening Employee | 1,593 | 1,593 | 562 | 2,829 | (1,236) |
| 70-50-65410 | Testing/Screening Non-Employee | - | - | - | 214 | (214) |
| 70-50-65500 | Training | 1,000 | 1,000 | 30 | 1,085 | (85) |
| 70-50-65700 | Water Purchases | 1,820,471 | 1,820,471 | 156,629 | 1,550,496 | 269,975 |
| 70-50-65705 | Water Meter 3/4" | - | - | 9,120 | 88,920 | (88,920) |
| 70-50-65710 | Water Meter 1" | - | - | 10,608 | 30,056 | (30,056) |
| 70-50-65715 | Water Meter 2" | - | - | - | 21,800 | (21,800) |
| 70-50-65720 | Water Meter Yok,Pipe,Boxes,Tops | - | - | - | 19,076 | (19,076) |
| 70-50-65750 | Water Meter Installation | 300,000 | 300,000 | 95,000 | 349,454 | (49,454) |
| 70-50-65900 | Uniform Expense | 1,400 | 1,400 | - | 3,839 | (2,439) |
| 70-50-66100 | Lease Expense | - | - | 203 | 406 | (406) |
| 70-50-72400 | Interest Expense | 5,772 | 5,772 | - | - | 5,772 |
| 70-50-72410 | Interest Expense LDH Water Loan | - | - | - | 18,710 | (18,710) |
| | **Department: 50 - Waterworks Total:** | **4,558,786** | **4,558,786** | **446,205** | **4,026,153** | **532,633.23** |
| **Department: 52 - Sewerage** | | | | | | |
| 70-52-60200 | Salaries and Wages | 191,135 | 191,135 | 21,880 | 166,963 | 24,172 |
| 70-52-60201 | Salaries and Wages OT | 35,838 | 35,838 | 2,148 | 12,032 | 23,805 |
| 70-52-60800 | Payroll Taxes SS | 12,597 | 12,597 | 1,460 | 11,102 | 1,495 |
| 70-52-60801 | Payroll Taxes MC | 3,291 | 3,291 | 342 | 2,578 | 713 |
| 70-52-60802 | Payroll Taxes SUTA | - | - | 4 | 226 | (226) |
| 70-52-61000 | Pension ER | 12,484 | 12,484 | 1,198 | 9,027 | 3,457 |
| 70-52-61200 | Group Insurance | 31,776 | 31,776 | 2,968 | 20,746 | 11,030 |
| 70-52-62300 | Auto Expense | - | - | 2,000 | 2,000 | (2,000) |

**Income Statement** **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| 70-52-62310 | Gas Diesel Oil | - | - | - | 8,987 | (8,987) |
| 70-52-62600 | Computer Expense | 773 | 773 | - | 950 | (178) |
| 70-52-62900 | Contract Services | 30,000 | 30,000 | 12,889 | 78,011 | (48,011) |
| 70-52-62950 | Contract services - computer | 115,932 | 115,932 | 595 | 29,811 | 86,121 |
| 70-52-63000 | Lodging/Mileage/Meals Expense | 416 | 416 | - | - | 416 |
| 70-52-63200 | Credit Card Fees | 48,853 | 48,853 | 77 | 6,956 | 41,897 |
| 70-52-63205 | Bank Charges | 28,493 | 28,493 | 1 | 1,246 | 27,247 |
| 70-52-63300 | Depreciation | 666,165 | 666,165 | 55,514 | 610,651 | 55,514 |
| 70-52-63400 | Dues & Subscriptions | 1,500 | 1,500 | - | 7,013 | (5,513) |
| 70-52-63500 | Equipment Rental | - | - | - | 3,144 | (3,144) |
| 70-52-63600 | Engineering Fees | 15,222 | 15,222 | 1,246 | 11,404 | 3,819 |
| 70-52-63700 | Garbage Collection | - | - | 604 | 5,816 | (5,816) |
| 70-52-63800 | Insurance | 76,205 | 76,205 | 6,350 | 70,854 | 5,350 |
| 70-52-64100 | Repairs & Maintenance | 162,409 | 162,409 | 22,591 | 204,562 | (42,153) |
| 70-52-64400 | Miscellaneous | 139 | 139 | - | 11 | 128 |
| 70-52-64500 | Office Expense | 352 | 352 | 90 | 90 | 261 |
| 70-52-64600 | Professional Fees | 20,000 | 20,000 | 168 | 130,905 | (110,905) |
| 70-52-64610 | Accounting Fees | 9,801 | 9,801 | - | 25,565 | (15,764) |
| 70-52-65200 | Supplies | 12,076 | 12,076 | - | 8,552 | 3,523 |
| 70-52-65210 | Chemicals | 40,000 | 40,000 | 3,618 | 21,872 | 18,128 |
| 70-52-65300 | Telephone/Internet Expense | 369 | 369 | 413 | 3,532 | (3,163) |
| 70-52-65310 | Utilities | 200,158 | 200,158 | 104 | 148,813 | 51,345 |
| 70-52-65400 | Utility Testing | 33,706 | 33,706 | 3,008 | 31,897 | 1,809 |
| 70-52-65405 | Testing/Screening Employee | - | - | - | 593 | (593) |
| 70-52-65500 | Training | 1,000 | 1,000 | - | 450 | 550 |
| 70-52-65900 | Uniform Expense | 800 | 800 | - | 1,178 | (378) |
| 70-52-72400 | Interest Expense | 84,584 | 135,785 | 8,897 | 43,524 | 92,261 |
| | **Department: 52 - Sewerage Total:** | **1,836,072** | **1,887,273** | **148,165** | **1,681,061** | **206,211.47** |
| **Department: 54 - Garbage** | | | | | | |
| 70-54-60200 | Salaries and Wages | 40,834 | 40,834 | 4,782 | 38,008 | 2,826 |
| 70-54-60201 | Salaries and Wages OT | 7,656 | 7,656 | 526 | 3,893 | 3,764 |
| 70-54-60800 | Payroll Taxes SS | 3,006 | 3,006 | 325 | 2,620 | 387 |
| 70-54-60801 | Payroll Taxes MC | 311 | 311 | 76 | 602 | (291) |
| 70-54-60802 | Payroll Taxes SUTA | 77 | 77 | - | 60 | 17 |
| 70-54-61000 | Pension ER | 2,667 | 2,667 | 265 | 2,093 | 574 |
| 70-54-61200 | Group Insurance | 6,789 | 6,789 | 751 | 5,815 | 974 |
| 70-54-62950 | Contract services - computer | 3,749 | 3,749 | 190 | 2,490 | 1,259 |
| 70-54-63200 | Credit Card Fees | - | - | 64 | 502 | (502) |
| 70-54-63700 | Garbage Collection | 1,848,113 | 1,848,113 | 112,841 | 1,252,213 | 595,900 |
| 70-54-63701 | Garbage Collection XTR CRT | - | - | 4,057 | 56,619 | (56,619) |
| 70-54-63702 | Garbage Collection Fuel/Environmental | - | - | 11,224 | 123,251 | (123,251) |
| 70-54-64400 | Miscellaneous | 200 | 200 | - | - | 200 |
| 70-54-64620 | Legal Fees | 288 | 288 | - | - | 288 |
| 70-54-65300 | Telephone/Internet Expense | - | - | 140 | 1,619 | (1,619) |
| 70-54-65310 | Utilities | - | - | - | 131 | (131) |
| 70-54-65405 | Testing/Screening Employee | 331 | 331 | - | - | 331 |
| 70-54-65900 | Uniform Expense | - | - | - | 311 | (311) |
| 70-54-66600 | Recycle | - | - | 43,440 | 473,673 | (473,673) |
| | **Department: 54 - Garbage Total:** | **1,914,022** | **1,914,022** | **178,679** | **1,963,900** | **-49,877.57** |
| | **Expense Total:** | **8,529,066** | **12,380,267** | **802,596** | **8,030,471** | **4,349,795.88** |
| | **Fund: 70 - Utility Fund Surplus (Deficit):** | **5,211,328** | **(1,919,539)** | **497,950** | **915,615** | |

**Balance Sheet** **As Of 05/31/2024**

| Account | Name | Balance | |
|---|---|---|---|
| **Fund: 70 - Utility Fund** | | | |
| **Assets** | | | |
| 70-00-10007 | Claim On Cash | 318,311 | |
| 70-00-10010 | HW Utility System #0744 | 615,328 | |
| 70-00-10015 | HW Utility Deposits #4516 | 68,598 | |
| 70-00-10200 | Cash on Hand | 450 | |
| 70-00-11000 | A/R Utility Customer | 270,373 | |
| 70-00-11025 | Accounts Receivable Accrued | 626,760 | |
| 70-00-11050 | Allowance for Doubtful Accounts | (76,750) | |
| 70-00-11060 | A/R - Unapplied Credits | (2,235) | |
| 70-00-11200 | Utility Accrued Int Receivable | 1,807 | |
| 70-00-11410 | Due from General | 187,969 | |
| 70-00-11499 | Due from Fund 99 | 23,443 | |
| 70-00-13000 | Prepaid Insurance | 145,469 | |
| 70-00-16000 | HW 3 Mils Property Tax Waterworks #3598 | 915,463 | |
| 70-00-16010 | HW 2010 $4.429M Sewer Sinking Fund #4077 | 569,838 | |
| 70-00-16042 | WasteWater Plant Upgrade DEQ | 5 | |
| 70-00-16045 | HW LCDBG Sewer System #2992 | 2,512 | |
| 70-00-16052 | HW 2021 $10M S.T. Ref Reserve_Sewer WWTP DEQ #4598 | 100,000 | |
| 70-00-16510 | HW 2010 $4.429M Sewer Bond Reserve #3909 | 139,403 | |
| 70-00-16517 | HW CD - Utility Deposit Cons #7517 | 138,563 | |
| 70-00-16554 | FM CD - Utility Deposit #0581 | 11,145 | |
| 70-00-16556 | FM CD - Utility Deposit #0605 | 11,233 | |
| 70-00-16560 | FM CD - Utility Deposit #0598 | 11,317 | |
| 70-00-16576 | FM CD - Utility Deposit #0321 | 126,838 | |
| 70-00-17000 | Land | 538,595 | |
| 70-00-17100 | CIP Water | 2,300,834 | |
| 70-00-17110 | CIP Sewer | 292,096 | |
| 70-00-17200 | Public Works Facility | 246,885 | |
| 70-00-17300 | Other Water Equipment | 502,621 | |
| 70-00-17310 | Remote Water Meter Reading Syst | 983,403 | |
| 70-00-17311 | Other Sewer Equipment | 1,931,165 | |
| 70-00-17400 | Water Plant & Lines | 12,917,966 | |
| 70-00-17410 | Sewer Plant & Lines | 24,824,584 | |
| 70-00-17500 | Accumulated Depreciation | (13,197,498) | |
| | **Total Assets:** | **35,546,489** | **$ 35,546,489** |
| **Liability** | | | |
| 70-00-20000 | Accounts Payable | 250 | |
| 70-00-20001 | Accounts Payable Pending | 59,281 | |
| 70-00-20400 | Retainage Payable | 50,253 | |
| 70-00-20620 | Commerical Water State Sales Tax | 36,376 | |
| 70-00-20650 | Safe Drinking Water | (11,072) | |
| 70-00-21010 | Due to General | 497,396 | |
| 70-00-21021 | Due to Fund 21 1999 | 101,581 | |
| 70-00-21081 | Due to Payroll | 12,347 | |
| 70-00-21099 | Due to Fund 99 Other | 834 | |
| 70-00-22010 | LDH 2022 $8.5M Water Revenue Bond 1055035-01 ST | 889,297 | |
| 70-00-22500 | Sewer Rev Bond Int Payable | 7,129 | |
| 70-00-28000 | Customers Deposits | 626,896 | |
| 70-00-28520 | LDEQ 2010 $4.429M Sewer Revenue 221129-02 | 1,421,000 | |
| 70-00-28521 | LDEQ 2019 $13.2M Sewer Revenue 221129-04 | 5,138,997 | |
| 70-00-28556 | LDH 2022 $8.5M Water Revenue Bond 1055035-01 | 1,096,164 | |
| 70-52-21515 | Sewer Fee (Deposit) | 28,200 | |
| | **Total Liability:** | **9,954,929** | |
| **Equity** | | | |
| 70-00-32000 | Retained Earnings | 24,675,944 | |
| | **Total Beginning Equity:** | **24,675,944** | |
| Total Revenue | | 8,946,086 | |
| Total Expense | | 8,030,471 | |
| **Revenues Over/Under Expense** | | **915,615** | |
| | **Total Equity and Current Surplus (Deficit):** | **25,097,299** | |
| | **Total Liabilities, Equity and Current Surplus (Deficit):** | | **$ 35,546,489** |

**Income Statement** | **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| **Fund: 90 - Sports Complex Fund** | | | | | | |
| **Revenue** | | | | | | |
| **Department: 00 - Non-Departmental** | | | | | | |
| 90-00-44000 | Federal Grant Revenue | - | - | - | 1,000,000 | (1,000,000) |
| 90-00-48300 | Sponsorship: YSC Facility | 301,232 | 301,232 | 77,721 | 320,005 | (18,774) |
| 90-00-48310 | Sponsorship: Teams | 53,000 | 53,000 | - | 66,300 | (13,300) |
| 90-00-48400 | Youth BB | 56,000 | 56,000 | - | 55,800 | 200 |
| 90-00-48405 | Youth SB | 62,000 | 62,000 | - | 88,960 | (26,960) |
| 90-00-48408 | Youth TB | 58,000 | 58,000 | - | 63,535 | (5,535) |
| 90-00-48410 | Youth BB/SS Allstar Gate Fees | - | - | - | 22,580 | (22,580) |
| 90-00-48411 | Youth BB/SS Programs | 2,500 | 2,500 | - | 2,280 | 220 |
| 90-00-48415 | Youth VB | 48,000 | 48,000 | - | 70,285 | (22,285) |
| 90-00-48505 | Adult VB Beach League | 111,000 | 111,000 | - | 34,535 | 76,465 |
| 90-00-48700 | Tournament Fees | 295,000 | 295,000 | 16,476 | 227,417 | 67,583 |
| 90-00-48705 | Special Events | 33,089 | 33,089 | - | 15,752 | 17,338 |
| 90-00-48800 | Facility Rentals | 350,000 | 350,000 | 2,000 | 37,130 | 312,870 |
| 90-00-48805 | Tennis Court Rental | 3,000 | 3,000 | 252 | 4,090 | (1,090) |
| 90-00-48900 | Concessions | 248,407 | 248,407 | 29,032 | 81,326 | 167,081 |
| 90-00-49000 | Commissions | 31,439 | 31,439 | 77 | 3,555 | 27,884 |
| 90-00-49100 | Security Reimbursement | 88,086 | 88,086 | - | 23,384 | 64,703 |
| 90-00-55000 | Miscellaneous Income | 10,000 | 10,000 | - | - | 10,000 |
| 90-00-71823 | Transfer from Fund 23 Rec Facility Sales Tax | 500,000 | 500,000 | - | 800,020 | (300,020) |
| | **Department: 00 - Non-Departmental Total:** | **2,250,753** | **2,250,753** | **125,558** | **2,916,954** | **-666,200.57** |
| **Department: 70 - Sports Complex** | | | | | | |
| 90-70-55030 | Insurance Proceeds | - | - | - | 1,300 | (1,300) |
| | **Department: 70 - Sports Complex Total:** | **-** | **-** | **-** | **1,300** | **-1,300.00** |
| **Department: 74 - Parks** | | | | | | |
| 90-74-42074 | Bark Park Dog Permit | - | - | - | 3,830 | (3,830) |
| | **Department: 74 - Parks Total:** | **-** | **-** | **-** | **3,830** | **-3,830.00** |
| | **Revenue Total:** | **2,250,753** | **2,250,753** | **125,558** | **2,922,084** | **-671,330.57** |
| **Expense** | | | | | | |
| **Department: 70 - Sports Complex** | | | | | | |
| 90-70-60200 | Salaries and Wages | 838,307 | 838,307 | 104,773 | 834,482 | 3,825 |
| 90-70-60201 | Salaries and Wages OT | 23,313 | 23,313 | 8,494 | 35,491 | (12,178) |
| 90-70-60215 | Security Salaries | 183,455 | 183,455 | 2,695 | 59,196 | 124,259 |
| 90-70-60800 | Payroll Taxes SS | 64,348 | 64,348 | 6,747 | 51,378 | 12,970 |
| 90-70-60801 | Payroll Taxes MC | 15,049 | 15,049 | 1,578 | 11,914 | 3,135 |
| 90-70-60802 | Payroll Taxes SUTA | 1,982 | 1,982 | - | 1,480 | 503 |
| 90-70-61000 | Pension ER | 55,925 | 55,925 | 7,312 | 55,348 | 578 |
| 90-70-61200 | Group Insurance | 125,343 | 125,343 | 14,195 | 100,807 | 24,536 |
| 90-70-62000 | Advertising | 108,000 | 108,000 | 10,000 | 72,000 | 36,000 |
| 90-70-62300 | Auto Expense | 9,000 | 9,000 | - | 1,060 | 7,940 |
| 90-70-62310 | Gas | 22,660 | 22,660 | 260 | 14,583 | 8,077 |
| 90-70-62350 | Auto Allowance | 12,000 | 12,000 | 1,000 | 11,000 | 1,000 |
| 90-70-62500 | Community Relations | 4,175 | 4,175 | - | - | 4,175 |
| 90-70-62600 | Computer Expense | 21,860 | 21,860 | - | 10,872 | 10,988 |
| 90-70-62800 | Contract Labor | 198,449 | 198,449 | 8,292 | 163,570 | 34,879 |
| 90-70-62815 | Contract Labor - Other | - | - | - | 6,035 | (6,035) |
| 90-70-62830 | Tennis Management Fees | 46,608 | 46,608 | 3,884 | 39,840 | 6,768 |
| 90-70-62910 | Contract services | 44,359 | 44,359 | 4,379 | 108,026 | (63,667) |
| 90-70-62950 | Contract services - computer | - | - | 718 | 30,837 | (30,837) |
| 90-70-63200 | Credit Card Fees | 11,824 | 11,824 | - | 555 | 11,268 |
| 90-70-63205 | Bank Charges | 50 | 50 | - | 4 | 46 |
| 90-70-63300 | Depreciation | 1,367,348 | 1,367,348 | 113,946 | 1,253,403 | 113,946 |
| 90-70-63400 | Dues & Subscriptions | - | - | 194 | 621 | (621) |
| 90-70-63500 | Tools and Equipment | 12,225 | 12,225 | - | 14,701 | (2,477) |
| 90-70-63700 | Garbage Collection | 88,237 | 88,237 | 6,042 | 50,489 | 37,748 |
| 90-70-63800 | Insurance | 306,515 | 306,515 | 18,115 | 199,395 | 107,119 |

**Income Statement** | **For Fiscal: 2023-2024 Period Ending: 05/31/2024**

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| 90-70-64000 | Janitorial expense | 48,840 | 48,840 | 4,071 | 52,128 | (3,288) |
| 90-70-64100 | Repairs & Maintenance | 378,033 | 378,033 | 18,780 | 245,765 | 132,268 |
| 90-70-64200 | Mardi Gras Expense | 59,145 | 59,145 | - | 45,525 | 13,619 |
| 90-70-64400 | Miscellaneous | 1,000 | 1,000 | - | - | 1,000 |
| 90-70-64500 | Office Expense | 28,759 | 28,759 | 561 | 12,863 | 15,896 |
| 90-70-64600 | Professional Fees | 2,236 | 2,236 | - | - | 2,236 |
| 90-70-64610 | Accounting Fees | 18,530 | 18,530 | - | 19,180 | (650) |
| 90-70-64620 | Legal Fees | 2,400 | 2,400 | - | 1,499 | 902 |
| 90-70-64700 | Rent Expense | - | - | 597 | 8,176 | (8,176) |
| 90-70-65200 | Supplies | 195,001 | 195,001 | 5,723 | 82,354 | 112,647 |
| 90-70-65210 | Chemicals | - | - | 750 | 750 | (750) |
| 90-70-65220 | Sporting Goods | 30,606 | 30,606 | 102 | 8,597 | 22,008 |
| 90-70-65250 | Sign and supplies | 219,316 | 219,316 | 9,668 | 65,626 | 153,689 |
| 90-70-65290 | Beach Volleyball Expense | 35,327 | 35,327 | - | 17,013 | 18,314 |
| 90-70-65300 | Telephone/Internet Expense | 27,347 | 27,347 | 3,200 | 23,806 | 3,541 |
| 90-70-65310 | Utilities | 181,773 | 181,773 | - | 163,592 | 18,180 |
| 90-70-65320 | Cellphone Expense | 1,600 | 1,600 | - | 429 | 1,171 |
| 90-70-65405 | Testing/Screening Employee | 900 | 900 | - | 473 | 427 |
| 90-70-65410 | Testing/Screening Non-Employee | 600 | 600 | - | - | 600 |
| 90-70-65500 | Training | 500 | 500 | - | 653 | (153) |
| 90-70-65600 | League Expense | 224,065 | 224,065 | 91,196 | 206,107 | 17,958 |
| 90-70-65610 | League Officials | 178,642 | 178,642 | 28,530 | 200,672 | (22,030) |
| 90-70-65620 | Umpire Meals | 5,088 | 5,088 | - | 6,572 | (1,484) |
| 90-70-65650 | Tournament Expense | 226,080 | 226,080 | 3,690 | 146,102 | 79,978 |
| 90-70-65900 | Uniform Expense | 10,500 | 10,500 | - | 10,234 | 266 |
| | **Department: 70 - Sports Complex Total:** | **5,437,319** | **5,437,319** | **479,492** | **4,445,205** | **992,113.42** |
| **Department: 72 - Recreation** | | | | | | |
| 90-72-63700 | Garbage Collection | - | - | 1,561 | 17,781 | (17,781) |
| 90-72-64150 | Turf Maintenance | 131,809 | 131,809 | 5,441 | 45,794 | 86,016 |
| | **Department: 72 - Recreation Total:** | **131,809** | **131,809** | **7,002** | **63,575** | **68,234.54** |
| **Department: 74 - Parks** | | | | | | |
| 90-74-60200 | Salaries and Wages | 79,568 | 79,568 | 9,197 | 75,010 | 4,558 |
| 90-74-60800 | Payroll Taxes SS | 5,380 | 5,380 | 604 | 4,923 | 457 |
| 90-74-60801 | Payroll Taxes MC | 1,258 | 1,258 | 141 | 1,151 | 107 |
| 90-74-60802 | Payroll Taxes SUTA | 166 | 166 | - | 15 | 150 |
| 90-74-61200 | Group Insurance | 5,948 | 5,948 | 711 | 5,497 | 451 |
| 90-74-62310 | Gas | 2,400 | 2,400 | 1,305 | 4,780 | (2,380) |
| 90-74-62600 | Computer Expenses | - | - | - | 2,019 | (2,019) |
| 90-74-62910 | Contract Services | - | - | 1,280 | 4,044 | (4,044) |
| 90-74-62950 | Contract Services - Computer | - | - | - | 2,021 | (2,021) |
| 90-74-63700 | Garbage Collection | - | - | 2,100 | 18,406 | (18,406) |
| 90-74-64100 | Repairs & Maintenance | - | - | 2,207 | 3,099 | (3,099) |
| 90-74-64150 | Field Maintenance | - | - | - | 3,930 | (3,930) |
| 90-74-64620 | Legal Fees | - | - | - | 913 | (913) |
| 90-74-65100 | Street Lighting | - | - | - | 939 | (939) |
| 90-74-65200 | Supplies | - | - | 152 | 1,206 | (1,206) |
| 90-74-65250 | Sign and supplies | - | - | 1,145 | 2,396 | (2,396) |
| 90-74-65300 | Telephone/Internet Expense | - | - | 290 | 3,003 | (3,003) |
| 90-74-65310 | Utilities | - | - | - | 15,034 | (15,034) |
| 90-74-65900 | Uniform Expense | - | - | - | 410 | (410) |
| | **Department: 74 - Parks Total:** | **94,720** | **94,720** | **19,132** | **148,795** | **-54,075.38** |
| | **Expense Total:** | **5,663,848** | **5,663,848** | **505,626** | **4,657,575** | **1,006,272.58** |
| | **Fund: 90 - Sports Complex Fund Surplus (Deficit):** | **(3,413,095)** | **(3,413,095)** | **(380,069)** | **(1,735,492)** | |
| | **Total Surplus (Deficit):** | **(1,399,132)** | **(21,412,998)** | **(2,145,122)** | **5,945,320** | |

## Balance Sheet

**As Of 05/31/2024**

| Account | Name | | Balance | |
|---|---|---|---|---|
| **Fund: 90 - Sports Complex Fund** | | | | |
| **Assets** | | | | |
| 90-00-10009 | Claim On Cash | | 7,131 | |
| 90-00-11000 | Accounts Receivable | | 50,718 | |
| 90-00-11410 | Due from General | | 308 | |
| 90-00-11423 | Due from Rec Facility Sales Tax | | 1,000,000 | |
| 90-00-11499 | Due from Consolidated | | (128,429) | |
| 90-00-11500 | Other Receivable | | 85,040 | |
| 90-00-13000 | Prepaid Insurance | | 254,416 | |
| 90-00-13010 | Prepaid Expense | | 264 | |
| 90-00-17000 | Land | | 8,200,329 | |
| 90-00-17100 | Construction In Progress | | 15,448,203 | |
| 90-00-17200 | Building | | 22,112,317 | |
| 90-00-17300 | Improvements | | 6,588,880 | |
| 90-00-17400 | Equipment | | 2,555,664 | |
| 90-00-17450 | Auto and Truck | | 42,512 | |
| 90-00-17500 | Accumulated Depreciation | | (9,575,572) | |
| | | **Total Assets:** | **46,641,781** | **$ 46,641,781** |
| **Liability** | | | | |
| 90-00-20001 | Accounts Payable Pending Fund 10 | | 4,216,998 | |
| 90-00-20200 | Contracts Payable | | 381,162 | |
| 90-00-20400 | Retainage Payable | | 272,052 | |
| 90-00-21010 | Due to General | | 56,791 | |
| 90-00-21023 | Due to Rec Facility Sales Tax | | 2,647,490 | |
| 90-00-21081 | Due to Payroll | | 34,299 | |
| 90-00-21099 | Due to Consolidated | | 6,640,074 | |
| | | **Total Liability:** | **14,248,866** | |
| **Equity** | | | | |
| 90-00-30000 | Fund Balance | | 34,128,408 | |
| | | **Total Beginning Equity:** | **34,128,408** | |
| Total Revenue | | | 2,922,084 | |
| Total Expense | | | 4,657,575 | |
| **Revenues Over/Under Expense** | | | **(1,735,492)** | |
| | | **Total Equity and Current Surplus (Deficit):** | **32,392,916** | |
| | | **Total Liabilities, Equity and Current Surplus (Deficit):** | | **$ 46,641,781** |